



3014 (02-09-04)

ANNUAL REPORT

OF

Name: JUNEAU UTILITY COMMISSION

Principal Office: 150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

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.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

JUNEAU UTILITY COMMISSION, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
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
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: JUNEAU UTILITY COMMISSION

Utility Address: 150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

When was utility organized? 1/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ANDREW R. CHRISTENSEN CPA

Title: CLERK/TREASURER

Office Address:

150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

Telephone: (920) 386 - 4800 EXT 15

Fax Number: (920) 386 - 4802

E-mail Address: juneau@powercom.net

Utility employee in charge of correspondence concerning this report:

Name: MS ALICE L GENTZ

Title:

Office Address:

150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

Telephone: (920) 386 - 4800 EXT 21

Fax Number: (920) 386 - 4802

E-mail Address: juneau@powercom.net

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: MR DANIEL J WEGENER

Title: PRESIDENT

Office Address:

239 MAPLE STREET
JUNEAU, WI 53039

Telephone: (920) 386 - 2567

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

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53717-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 248 - 8532

E-mail Address:

Date of most recent audit report: 2/23/2001

Period covered by most recent audit: YEAR ENDING 2000

Names and titles of utility management including manager or superintendent:

Name: MR MERLIN LUEDKE /RANDY SCHAEFER

Title: ELECTRIC SUPERINTENDENT/WATER-WASTEWATER SUPERINTE

Office Address:

150 MILLER STREET
P.O. BOX 163
JUNEAU, WI 53039-0163

Telephone: (920) 386 - 4808

Fax Number: (920) 386 - 4803

E-mail Address: juneau@powercom.net

Name of utility commission/committee: JUNEAU UTILITY COMMISSION

Names of members of utility commission/committee:

- MR CHARLES SCHUSTER, COMMISSIONER
- MR ROBERT SELCHERT, COMMISSIONER
- MR KENNETH STOCK, COMMISSIONER
- MR ROSS TILLEMA, COMMISSIONER
- MR DANIEL WEGENER, PRESIDENT

Is sewer service rendered by the utility? YES

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,228,409	2,063,563	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,703,429	1,522,150	2
Depreciation Expense (403)	176,346	164,979	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	157,672	141,423	5
Total Operating Expenses	2,037,447	1,828,552	
Net Operating Income	190,962	235,011	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	190,962	235,011	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	42,488	57,614	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	42,488	57,614	
Total Income	233,450	292,625	
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	233,450	292,625	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	48,136	59,957	14
Amortization of Debt Discount and Expense (428)	5,288	6,717	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	352	5,826	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	53,776	72,500	
Net Income	179,674	220,125	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,786,656	2,609,138	20
Balance Transferred from Income (433)	179,674	220,125	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	51,123	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	43,103	42,607	25
Total Unappropriated Earned Surplus End of Year (216)	2,872,104	2,786,656	

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 INVESTMENTS - ELECTRIC	17,630	5
INTEREST ON INVESTMENTS - WATER	24,858	6
Total (Acct. 419):	42,488	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ELECTRIC UTILITIES	51,123	11
Total (Acct. 435)--Debit:	51,123	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
TRANSFER TO CITY	43,103	13
Total (Acct. 439)--Debit:	43,103	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		6,600			6,600	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		6,600			6,600	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	6,600	0	0	6,600	
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	429,231	1,799,178	0	0	2,228,409	1
Less: interdepartmental sales	2,451	13,214	0	0	15,665	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	426,780	1,785,964	0	0	2,212,744	

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	66,464		66,464	1
Electric operating expenses	152,326		152,326	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	1,985		1,985	8
Electric utility plant accounts	25,245		25,245	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	246,020	0	246,020	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,670,872	6,175,324	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,993,025	1,946,713	2
Net Utility Plant	4,677,847	4,228,611	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	274,105	265,524	5
Other Investments (124)	0	0	6
Special Funds (125)	482,295	744,094	7
Total Other Property and Investments	756,400	1,009,618	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	101,916	318,610	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	197,921	162,617	11
Other Accounts Receivable (143)	66,506	5,829	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,549	6,436	14
Materials and Supplies (150)	63,006	67,501	15
Prepayments (165)	15,678	5,807	16
Other Current and Accrued Assets (170)	752	630	17
Total Current and Accrued Assets	453,328	567,430	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,471	20,757	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	15,471	20,757	
Total Assets and Other Debits	5,903,046	5,826,416	

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)	1,043,023	1,043,023	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,872,104	2,786,656	23
Total Proprietary Capital	3,915,127	3,829,679	
LONG-TERM DEBT			
Bonds (221)	1,024,807	1,083,479	24
Advances from Municipality (223)	0	37,578	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,024,807	1,121,057	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	124,431	140,306	28
Payables to Municipality (233)	5,955	105	29
Customer Deposits (235)			30
Taxes Accrued (236)	137,880	123,702	31
Interest Accrued (237)	15,994	16,791	32
Other Current and Accrued Liabilities (238)	44,200	41,216	33
Total Current and Accrued Liabilities	328,460	322,120	
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)	5,562		39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	5,562	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	629,090	553,560	41
Total Liabilities and Other Credits	5,903,046	5,826,416	

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)	3,603,487	0	0	2,996,987	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)	0			70,398	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,603,487	0	0	3,067,385	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	585,742	0	0	1,407,283	10
Total Accumulated Provision	585,742	0	0	1,407,283	
Net Utility Plant	3,017,745	0	0	1,660,102	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	546,533	1,400,180			1,946,713	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	72,147	104,199			176,346	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,202				1,202	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,038	22,534			23,572	10
Other credits (specify):						11
					0	12
Total credits	74,387	126,733	0	0	201,120	13
Debits during year						14
Book cost of plant retired	34,066	106,844			140,910	15
Cost of removal	1,112	12,786			13,898	16
Other debits (specify):						17
					0	18
Total debits	35,178	119,630	0	0	154,808	19
Balance End of Year	585,742	1,407,283	0	0	1,993,025	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.07%	3.64%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			54,360		54,360	56,439	2
Total Electric Utility					54,360	56,439	

Account	Total End of Year	Amount Prior Year	
Electric utility total	54,360	56,439	1
Water utility	8,646	11,062	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	63,006	67,501	

**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)				
1998 LOSS ON REFUNDING	3,823	429	3,927	1
1998 REVENUE BONDS	1,463	428	11,544	2
Total			15,471	
Unamortized premium on debt (251)				
NONE				3
Total			0	

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	1,043,023	1
Changes during year (explain):		2
Balance end of year	<u><u>1,043,023</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)	
1998 REVENUE BONDS	07/15/1998	03/01/2018	4.86%	1,024,807	1
Total Bonds (Account 221):				1,024,807	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	123,702	1
Accruals:		
Charged water department expense	77,034	2
Charged electric department expense	80,645	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	157,679	
Taxes paid during year:		
County, state and local taxes	122,423	6
Social Security taxes	18,169	7
PSC Remainder Assessment	2,558	8
Other (explain):		
GROSS RECEIPTS TAX	351	9
Total payments and other debits	143,501	
Balance end of year	137,880	

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
1998 REVENUE BONDS	16,791	48,136	48,933	15,994	2
Subtotal	16,791	48,136	48,933	15,994	
Advances from Municipality (223)					
ADVANCE -	0	352	352	0	3
Subtotal	0	352	352	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	16,791	48,488	49,285	15,994	

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	297,293	256,267	0	0	0	553,560	1
Add credits during year:							
For Services	3,750	49,137				52,887	2
For Mains						0	3
Other (specify):							
PRIMARY EXTENSIONS		32,600				32,600	4
Deduct charges (specify):							
EMBEDDED CREDITS-DODGE CO. & MSI	0	9,957				9,957	5
Balance End of Year	301,043	328,047	0	0	0	629,090	
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):		
SEWER UTILITY	239,741	1
TIF II	34,364	2
Total (Acct. 123):	274,105	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE FUND - ELECTRIC	20,490	4
RESERVE FUND - WATER	75,738	5
DEPRECIATION FUND - ELECCTRIC	1,721	6
REDEMPTION FUND - ELECTRIC	15,597	7
REDEMPTION FUND - WATER	83,521	8
EQUIPMENT REPLACEMENT FUND - ELECTRIC	156,240	9
EQUIPMENT REPLACEMENT FUND - WATER	93,051	10
CONSTRUCTION RESERVE FUND - WATER	35,937	11
Total (Acct. 125):	482,295	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,058	13
Electric	156,615	14
Sewer (Regulated)		15
Other (specify):		
PUBLIC BENEFITS	1,248	16
Total (Acct. 142):	197,921	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Other (specify):		
MISC INVOICES - ELECTRIC	62,156	19
MISC INVOICES - WATER	4,350	20
Total (Acct. 143):	66,506	
Receivables from Municipality (145):		
MISCELLANEOUS - ELECTRIC	5,535	21
MISCELLANEOUS - WATER	308	22

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
UTILITY BILLS ON TAX ROLL	1,706	23
Total (Acct. 145):	7,549	
Prepayments (165):		
REMAINDER ASSESSMENT - ELECTRIC	2,252	24
REMAINDER ASSESSMENT - WATER	563	25
PREPAID INSURANCE - HEALTH	4,358	26
PREPAID INSURANCE - GENERAL	8,505	27
Total (Acct. 165):	15,678	
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		29
Total (Acct. 183):	0	
Payables to Municipality (233):		
WATER = 2137 ELECTRIC = 3818	5,955	30
Total (Acct. 233):	5,955	
Other Deferred Credits (253):		
	0	31
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	3,439,574	2,902,987	0	0	6,342,561	1
Materials and Supplies	9,854	55,399	0	0	65,253	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	566,137	1,403,731	0	0	1,969,868	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	299,168	292,157	0	0	591,325	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,584,123	1,262,498	0	0	3,846,621	
Net Operating Income	133,738	57,224	0	0	190,962	8
Net Operating Income as a percent of Average Net Rate Base						
	5.18%	4.53%	N/A	N/A	4.96%	

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	1,043,023	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,829,380	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,872,403	
Net Income		
Net Income	179,674	5
Percent Return on Proprietary Capital	4.64%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

ELECTRIC RATE INCREASE WAS APPROVED BY THE PSC IN DECEMBER 2000 TO TAKE EFFECT WITH THE BILLING MAILED ON FEBRUARY 1, 2001.

7. Any additional matters.

MISCELLANEOUS DEBIT TO SURPLUS PG F-1 ACCT 435 RELATES TO AN AGREEMENT WITH UNIVERSAL FOODS WHICH INCLUDED A TOTAL RECONSTRUCTION OF THEIR SERVICES AND TRANSFERING OWNERSHIP OF VARIOUS TRANSFORMERS. BOTH OF THESE ITEMS HAD BEEN QUESTIONED IN THE PAST AS TO THE PROPER ACCOUNTING AND REPORTING. PER DISCUSSION WITH PSC REPRESENTATIVES ON 2/11/00 WE ACCOUNTED FOR THESE TRANSACTIONS AS PRESENTED HEREIN.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Per review response:

Account 435, Miscellaneous Debits to Surplus, pertains to electric work done for Universal Foods, Inc., in which we sold poles and transformers to them. The description should read "Utility Contribution for Universal Foods". We did talk to Mr. Jerry Albrecht, Senior Rate Engineer at the PSC at the time to ascertain the proper handling of that transaction.

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) (Page F-03)

A/C 415 - INSTALLED STREET LIGHTS AND SOLD TO CITY OF JUNEAU AT COST.

Balance Sheet (Page F-06)

A/C 131 - PAID CASH FOR PROJECTS

A/C 165 - PREPAID NONPROPERTY INSURANCE

A/C 143 - OUTSTANDING INVOICES AS FOLLOWS:

AMERITECH	\$ 2654.04	POLE CONTACTS
DODGELAND SCHOOL	\$25000.00	PRIMARY EXTENSION
UNIVERSAL FOODS	\$23266.12	TRANSFORMERS
AMERITECH	\$ 608.51	MISC MATERIALS
SOLOMON CORP	\$ 2624.00	RETURNED TRANSFORMER
CHARTER TV	\$ 2423.92	JOINT TRENCHING
AMERITECH	\$ 5111.52	JOINT TRENCHING
CHARTER COMM	\$ 467.54	JOINT TRENCHING
DR. KAHN	\$ 2317.14	BACK BILLING FOR WATER USE
CHRIS MUELLER	\$ 1959.84	PROPERTY DAMAGE TO FIRE HYDRANT
SCHMITT CHALLENGES	\$ 72.96	MISC MATERIALS

A/C 263 - PUBLIC BENEFITS

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2001

Mr. Andrew R. Christensen, CPA
Juneau Utility Commission
150 Miller Street
P.O. Box 163
Juneau, WI 53039-0163

2000 Analytical Review DWCCA-2790-PJL

Dear Mr. Christensen:

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

1. The description of the \$51,123 balance in Account 435, Miscellaneous Debits to Surplus, on page F-2, line 11, indicates that this is "electric utilities." Such a description does not identify the nature of the item. Please submit a more detailed explanation of the transaction.
2. During our review we noted 667 services in use reported in the Water Services schedule and 788 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

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\2790.doc

December 27, 2001

FINANCIAL SECTION FOOTNOTES

Mr. Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs
PO Box 7854
Madison, WI 53707-7854

RE: DWCCA-2790-PJL

Dear Mr. Leege:

The following is the information you requested for your Analytical Review of the Juneau Utility Commission's 2000 Annual Report:

- 1. Account 435, Miscellaneous Debits to Surplus, pertains to electric work done for Universal Foods, Inc., in which we sold poles and transformers to them. The description should read "Utility Contribution for Universal Foods". We did talk to Mr. Jerry Albrecht, Senior Rate Engineer at the PSC at the time to ascertain the proper handling of that transaction.
2. In researching water services, we found the discrepancy between services and customers first occurred with the 1986 PSC Report. During the year 2002 our Utility Accountant and Water Supervisor will work together to determine if we have been reporting these correctly. Any adjustments that need to be made will be made on the 2002 PSC Report. If this is not acceptable, please let me know.

If you have any questions regarding the above please contact Andy or Alice at 920-386-4800.

Sincerely,

Juneau Utility Commission

Andrew R. Christensen, CPA
Clerk Treasurer

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

From: Leege, Peter PSC
Sent: Tuesday, February 19, 2002 1:40 PM
To: 'Alice Gentz'
Subject: RE: 2000 Analytical Review

Hi Alice:

Regarding item number 2, please tell Mr. Christensen that the fact that just because the two numbers differ doesn't mean they are wrong. It probably means that, as stated in our letter, that there a number of services with multiple customers. It is part of our review process to ask for confirmation of that fact or for whatever else the reason for the difference may be. Please ask him to footnote the services schedule in the 2001 annual report with the explanation of the difference.

FINANCIAL SECTION FOOTNOTES

Thanks.

Pete Leege
Financial Specialist
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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	423,523	1
Total Sales of Water	423,523	
Other Operating Revenues		
Forfeited Discounts (470)	1,958	2
Miscellaneous Service Revenues (471)	10	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,740	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,708	
Total Operating Revenues	429,231	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	21,718	9
Water Treatment Expenses (630-635)	7,411	10
Transmission and Distribution Expenses (640-655)	63,819	11
Customer Accounts Expenses (901-904)	6,241	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	47,130	14
Total Operation and Maintenance Expenses	146,319	
Other Operating Expenses		
Depreciation Expense (403)	72,147	15
Amortization Expense (404-407)		16
Taxes (408)	77,027	17
Total Other Operating Expenses	149,174	
Total Operating Expenses	295,493	
NET OPERATING INCOME	133,738	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	94	430	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	94	430	
Metered Sales to General Customers (461)				
Residential	699	34,103	153,267	4
Commercial	76	10,684	34,774	5
Industrial	13	3,328	9,594	6
Total Metered Sales to General Customers (461)	788	48,115	197,635	
Private Fire Protection Service (462)	12		12,574	7
Public Fire Protection Service (463)	804		159,096	8
Other Sales to Public Authorities (464)	17	24,651	51,337	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	6	595	2,451	12
Total Sales of Water	1,628	73,455	423,523	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	159,096	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	159,096	
Forfeited Discounts (470):		
Customer late payment charges	1,958	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,958	
Miscellaneous Service Revenues (471):		
2% ADMINISTRATION FEE & INSPECTION FEES	10	7
Total Miscellaneous Service Revenues (471)	10	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,740	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,740	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	3,653	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	7,742	7
Operation Supplies and Expenses (623)	7,136	8
Maintenance of Pumping Plant (625)	3,187	9
Total Pumping Expenses	21,718	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	4,888	10
Chemicals (631)	2,506	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	17	13
Total Water Treatment Expenses	7,411	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	27,077	14
Operation Supplies and Expenses (641)	6,611	15
Maintenance of Distribution Reservoirs and Standpipes (650)	435	16
Maintenance of Mains (651)	23,241	17
Maintenance of Services (652)	1,925	18
Maintenance of Meters (653)	2,156	19
Maintenance of Hydrants (654)	2,374	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	63,819	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,660	22
Accounting and Collecting Labor (902)	2,902	23
Supplies and Expenses (903)	1,679	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	6,241	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,149	27
Office Supplies and Expenses (921)	3,219	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,852	30
Property Insurance (924)	1,329	31
Injuries and Damages (925)	3,805	32
Employee Pensions and Benefits (926)	16,652	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	1,895	36
Maintenance of General Plant (935)	229	37
Total Administrative and General Expenses	47,130	
 Total Operation and Maintenance Expenses	 146,319	

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		72,566	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,286	2
Net property tax equivalent		71,280	
Social Security	SS - 4228 MED - 989	5,217	3
PSC Remainder Assessment		530	4
Other (specify): NONE			5
Total tax expense		<u>77,027</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221883				3
County tax rate	mills		6.929545				4
Local tax rate	mills		8.174110				5
School tax rate	mills		16.550426				6
Voc. school tax rate	mills		1.715338				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.591302				10
Less: state credit	mills		2.211049				11
Net tax rate	mills		31.380253				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.174110				14
Combined School Tax Rate	mills		18.265764				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.439874				17
Total Tax Rate	mills		33.591302				18
Ratio of Local and School Tax to Total	dec.		0.787105				19
Total tax net of state credit	mills		31.380253				20
Net Local and School Tax Rate	mills		24.699547				21
Utility Plant, Jan. 1	\$	3,275,662	3,275,662				22
Materials & Supplies	\$	12,747	12,747				23
Subtotal	\$	3,288,409	3,288,409				24
Less: Plant Outside Limits	\$	29,000	29,000				25
Taxable Assets	\$	3,259,409	3,259,409				26
Assessment Ratio	dec.		0.901377				27
Assessed Value	\$	2,937,956	2,937,956				28
Net Local & School Rate	mills		24.699547				29
Tax Equiv. Computed for Current Year	\$	72,566	72,566				30
Tax Equivalent per 1994 PSC Report	\$	60,345					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	72,566					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,084		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	37,523		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	41,607	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	155,913		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	39,721		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	195,634	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	47,833		22
Water Treatment Equipment (332)	157,596		23
Total Water Treatment Plant	205,429	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15		24
Structures and Improvements (341)	15,442		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4,084 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			37,523 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	41,607
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			155,913 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			39,721 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	195,634
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			47,833 22
Water Treatment Equipment (332)			157,596 23
Total Water Treatment Plant	0	0	205,429
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			15 24
Structures and Improvements (341)			15,442 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	350,055		26
Transmission and Distribution Mains (343)	1,619,404	213,266	27
Fire Mains (344)	0		28
Services (345)	404,661	101,495	29
Meters (346)	116,117	14,169	30
Hydrants (348)	204,803	28,639	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,710,497	357,569	
GENERAL PLANT			
Land and Land Rights (389)	1,854		33
Structures and Improvements (390)	15,904		34
Office Furniture and Equipment (391)	4,990	228	35
Computer Equipment (391.1)	12,460	4,094	36
Transportation Equipment (392)	30,644		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,690		39
Laboratory Equipment (395)	1,656		40
Power Operated Equipment (396)	17,863		41
Communication Equipment (397)	23,418		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	5,016		44
Other Tangible Property (399)	0		45
Total General Plant	122,495	4,322	
Total utility plant in service directly assignable	3,275,662	361,891	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,275,662	361,891	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			350,055 26
Transmission and Distribution Mains (343)	8,033		1,824,637 27
Fire Mains (344)			0 28
Services (345)	3,751		502,405 29
Meters (346)	14,091		116,195 30
Hydrants (348)	6,340		227,102 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	32,215	0	3,035,851
GENERAL PLANT			
Land and Land Rights (389)			1,854 33
Structures and Improvements (390)			15,904 34
Office Furniture and Equipment (391)	1,851		3,367 35
Computer Equipment (391.1)	0		16,554 36
Transportation Equipment (392)			30,644 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,690 39
Laboratory Equipment (395)			1,656 40
Power Operated Equipment (396)			17,863 41
Communication Equipment (397)			23,418 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,016 44
Other Tangible Property (399)			0 45
Total General Plant	1,851	0	124,966
Total utility plant in service directly assignable	34,066	0	3,603,487
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	34,066	0	3,603,487

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			6,296	6,296	1
February			5,970	5,970	2
March			6,539	6,539	3
April			6,254	6,254	4
May			7,345	7,345	5
June			7,357	7,357	6
July			7,817	7,817	7
August			7,650	7,650	8
September			7,057	7,057	9
October			6,947	6,947	10
November			7,004	7,004	11
December			6,681	6,681	12
Total for year	0	0	82,917	82,917	
Less: Measured or estimated water used in main flushing and water treatment during year				2,503	13
Less: Other utility use				503	14
Other utility use explanation:					15
ESTIMATED LOSS FROM WATERMAIN BREAKS					
Water pumped into distribution system				79,911	16
Less: Water sold				73,455	17
Losses and unaccounted for				6,456	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				500	21
Date of maximum: 12/29/2000					22
Cause of maximum:					23
WATERMAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				122	24
Date of minimum: 10/12/2000					25
Total KWH used for pumping for the year				115,370	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1, 128 S MAIN STREET	1	666	12	400,000	Yes	1
WELL #2, 239 S MILL STREET	2	680	24	330,000	Yes	2
WELL #3, 330 SOUTH STREET	3	625	24	820,000	Yes	3

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	WELL#1	WELL#2	WELL#3	1
Location	128 S MAIN STREET	239 S MILL STREET	330 SOUTH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1988	1936	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	280	230	570	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	US	US	9 10
Year Installed	1936	1996	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	50	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1 - WELL #1	TOWER #1 - WELL #3	TOWER #1 - WELL#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1984	1984	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	145	145	145	6
Total capacity in gallons	500,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600	0.8640	0.3600	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,195	0	738	0	3,457	1
M	D	6.000	29,483	60	3,297	0	26,246	2
M	D	8.000	13,708	740	43	0	14,405	3
M	D	10.000	20,589	3,338	40	0	23,887	4
M	D	12.000	8,533	0	0	0	8,533	5
Total Within Municipality			76,508	4,138	4,118	0	76,528	
M	D	10.000	4,375	0	0	0	4,375	6
Total Outside of Municipality			4,375	0	0	0	4,375	
Total Utility			80,883	4,138	4,118	0	80,903	

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)	
L	0.750	74	0	64	0	10		1
M	0.750	174	0	0	(51)	123		2
M	1.000	358	67	2	51	474		3
M	1.250	1	1	0	0	2		4
M	1.500	8	1	0	0	9		5
L	1.500	8	0	2	0	6		6
M	2.000	24	1	0	0	25		7
P	4.000	1	0	0	0	1		8
M	4.000	10	0	0	0	10		9
M	6.000	6	0	0	0	6		10
M	8.000	2	0	0	0	2	1	11
M	10.000	1	0	0	0	1	1	12
Total Utility		667	70	68	0	669	2	

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	872	84	125	0	831	237	1
0.750	11	0	2	0	9	2	2
1.000	14	4	0	0	18	5	3
1.250	1	0	0	0	1	0	4
1.500	12	1	2	0	11	1	5
2.000	18	0	1	0	17	2	6
3.000	3	0	0	0	3	1	7
4.000	2	0	0	0	2	1	8
6.000	1	1	0	0	2	2	9
Total:	934	90	130	0	894	251	

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	695	50	6	8	0	72	831	1
0.750	0	5	2	0	0	2	9	2
1.000	0	9	1	2	0	6	18	3
1.250	0	1	0	0	0	0	1	4
1.500	0	7	1	0	0	3	11	5
2.000	0	4	1	8	0	4	17	6
3.000	0	0	1	0	2	0	3	7
4.000	0	0	0	2	0	0	2	8
6.000	0	0	0	2	0	0	2	9
Total:	695	76	12	22	2	87	894	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	151	10	8		153	2
Total Fire Hydrants	152	10	8	0	154	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	121
Number of distribution system valves end of year:	236
Number of distribution valves operated during year:	211

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 651 - HIGH MAINTENANCE DUE TO SEVERAL WATER MAIN BREAKS.

Water Utility Plant in Service (Page W-08)

A/C 343 - ADD 60' OF 6" MAIN, 740' OF 8" MAIN, 3338' OF 10" MAIN, 1 6" VALVE, 1 8" VALVE, AND 12 10" VALVES. REMOVE 738' OF 4" MAIN, 3297' OF 6" MAIN, 43' OF 8" MAIN, 40' OF 10" MAIN, 7 6" VALVES, 2 4" VALVES.

A/C 346 - ADD 90 METERS, JUNK 130 METERS.

A/C 348 - ADD 10 HYDRANTS, JUNK 8 HYDRANTS.

A/C 391 - WATER'S PORTION OF NEW DESK AND FAX MACHINE AT CITY HALL. JUNK OLD FAX AND COPIER.

A/C 391.1 - WATER'S PORTION OF NEW UTILITY SOFTWARE.

Water Mains (Page W-15)

ALL WATERMAIN ADDITIONS WERE FINANCED BY UTILITY

Water Services (Page W-16)

ADJUSTMENTS ARE TO CORRECT WRONG ENTRIES MADE LAST YEAR.

1" SERVICES - ALL FINANCED BY UTILITY

1 1/4" SERVICE - FINANCED BY PROPERTY OWNER

1 1/2" SERVICE - FINANCED BY UTILITY

2" SERVICE - FINANCED BY UTILITY

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,783,543	1
Total Sales of Electricity	1,783,543	
Other Operating Revenues		
Forfeited Discounts (450)	6,546	2
Miscellaneous Service Revenues (451)	1,492	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	6,955	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	642	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	15,635	
Total Operating Revenues	1,799,178	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,276,617	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	119,581	11
Customer Accounts Expenses (901-904)	21,229	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	139,683	14
Total Operation and Maintenance Expenses	1,557,110	
Other Expenses		
Depreciation Expense (403)	104,199	15
Amortization Expense (404-407)		16
Taxes (408)	80,645	17
Total Other Expenses	184,844	
Total Operating Expenses	1,741,954	
NET OPERATING INCOME	57,224	

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	6,546	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,546	
Miscellaneous Service Revenues (451):		
NSF FEES	250	3
2% ADMINISTRATIVE FEES	1,202	4
RECONNECTION FEES	40	5
Total Miscellaneous Service Revenues (451)	1,492	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS	5,900	7
MACHINE USE	1,055	8
Total Rent from Electric Property (454)	6,955	
Interdepartmental Rents (455):		
NONE		9
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	284	10
JURY DUTY REPAYMENT	61	11
CUSTOMER LISTS	50	12
SALE OF OLD UNKNOWN ITEMS	150	13
DIVIDEND CHECK	97	14
Total Other Electric Revenues (456)	642	
Amortization of Construction Grants (457):		
NONE		15
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,276,617	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,276,617	
Total Power Production Expenses	1,276,617	
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)		20
Line and Station Labor (561)	59,083	21
Line and Station Supplies and Expenses (562)	23,436	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	24,437	28
Maintenance of Line Transformers (573)	2,516	29
Maintenance of Street Lighting and Signal Systems (574)	4,721	30
Maintenance of Meters (575)	5,388	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	119,581	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,447	33
Accounting and Collecting Labor (902)	11,815	34
Supplies and Expenses (903)	3,967	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	21,229	
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)	47,965	38
Office Supplies and Expenses (921)	9,298	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	15,203	41
Property Insurance (924)	1,860	42
Injuries and Damages (925)	11,146	43
Employee Pensions and Benefits (926)	30,513	44
Regulatory Commission Expenses (928)	19,380	45
Miscellaneous General Expenses (930)	3,053	46
Transportation Expenses (933)	796	47
Maintenance of General Plant (935)	469	48
Total Administrative and General Expenses	139,683	
 Total Operation and Maintenance Expenses	 1,557,110	

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		65,321	1
Social Security	SS - 10497 MED 2455	12,951	2
Wisconsin Gross Receipts Tax		352	3
PSC Remainder Assessment		2,021	4
Other (specify): NONE			5
Total tax expense		80,645	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221883				3
County tax rate	mills		6.929545				4
Local tax rate	mills		8.174110				5
School tax rate	mills		16.550426				6
Voc. school tax rate	mills		1.715338				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.591302				10
Less: state credit	mills		2.211049				11
Net tax rate	mills		31.380253				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.174110				14
Combined School Tax Rate	mills		18.265764				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.439874				17
Total Tax Rate	mills		33.591302				18
Ratio of Local and School Tax to Total	dec.		0.787105				19
Total tax net of state credit	mills		31.380253				20
Net Local and School Tax Rate	mills		24.699547				21
Utility Plant, Jan. 1	\$	2,808,988	2,808,988				22
Materials & Supplies	\$	145,428	145,428				23
Subtotal	\$	2,954,416	2,954,416				24
Less: Plant Outside Limits	\$	20,440	20,440				25
Taxable Assets	\$	2,933,976	2,933,976				26
Assessment Ratio	dec.		0.901377				27
Assessed Value	\$	2,644,618	2,644,618				28
Net Local & School Rate	mills		24.699547				29
Tax Equiv. Computed for Current Year	\$	65,321	65,321				30
Tax Equivalent per 1994 PSC Report	\$	61,617					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	65,321					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	9,402		34
Structures and Improvements (361)	46,978		35
Station Equipment (362)	370,835		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	260,831	114,147	38
Overhead Conductors and Devices (365)	272,606	48,125	39
Underground Conduit (366)	5,959	6,738	40
Underground Conductors and Devices (367)	626,654	43,564	41
Line Transformers (368)	365,756	25,505	42
Services (369)	292,068	11,935	43
Meters (370)	109,829	8,266	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	149,163	979	47
Total Distribution Plant	2,510,081	259,259	
GENERAL PLANT			
Land and Land Rights (389)	4,973		48
Structures and Improvements (390)	81,477		49
Office Furniture and Equipment (391)	16,532	683	50
Computer Equipment (391.1)	37,959	9,167	51
Transportation Equipment (392)	64,310		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	17,198	3,476	54
Laboratory Equipment (395)	11,464	22,258	55
Power Operated Equipment (396)	45,134		56
Communication Equipment (397)	6,172		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)			9,402 34
Structures and Improvements (361)			46,978 35
Station Equipment (362)			370,835 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,981		368,997 38
Overhead Conductors and Devices (365)	7,952		312,779 39
Underground Conduit (366)	2		12,695 40
Underground Conductors and Devices (367)	49,667		620,551 41
Line Transformers (368)	32,848		358,413 42
Services (369)	2,182		301,821 43
Meters (370)	1,314		116,781 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,095		149,047 47
Total Distribution Plant	101,041	0	2,668,299
GENERAL PLANT			
Land and Land Rights (389)			4,973 48
Structures and Improvements (390)			81,477 49
Office Furniture and Equipment (391)	5,803		11,412 50
Computer Equipment (391.1)			47,126 51
Transportation Equipment (392)			64,310 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			20,674 54
Laboratory Equipment (395)			33,722 55
Power Operated Equipment (396)			45,134 56
Communication Equipment (397)			6,172 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)	13,688		58
Other Tangible Property (399)	0		59
Total General Plant	298,907	35,584	
Total utility plant in service directly assignable	2,808,988	294,843	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	2,808,988	294,843	

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)			13,688 58
Other Tangible Property (399)			0 59
Total General Plant	5,803	0	328,688
Total utility plant in service directly assignable	106,844	0	2,996,987
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	106,844	0	2,996,987

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.06	0.06	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV	0.55	1.95	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	0 2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	2 11
Nonfarm	5 12
Total	7 13
Total customers on rural lines at end of year	7 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	5,418	Tuesday	01/25/2000	11:00	3,150	1
February	02	5,272	Thursday	02/10/2000	11:00	2,853	2
March	03	5,050	Wednesday	03/01/2000	10:00	2,889	3
April	04	5,011	Tuesday	04/11/2000	12:00	2,538	4
May	05	5,569	Tuesday	05/23/2000	13:00	3,078	5
June	06	5,949	Thursday	06/08/2000	16:00	3,087	6
July	07	6,493	Monday	07/10/2000	15:00	3,357	7
August	08	7,056	Tuesday	08/15/2000	15:00	3,564	8
September	09	7,044	Friday	09/01/2000	16:00	2,979	9
October	10	5,250	Monday	10/02/2000	14:00	3,114	10
November	11	5,422	Tuesday	11/21/2000	10:00	3,042	11
December	12	5,840	Tuesday	12/19/2000	11:00	3,294	12
Total		69,374				36,945	

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	ALLIANT ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	36,945	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	36,945	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	35,431	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	35,431	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,514	27
Total Energy Losses	1,514	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.0980%	29
Total Disposition of Energy	36,945	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
CITY & RURAL	RG-1	878	6,944	1
Total Sales for Residential Sales		878	6,944	
Commercial & Industrial				
CITY/RURAL/INTERDEPARTMENTAL	CG-1	158	3,619	2
SMALL POWER	CP-1	15	4,532	3
TOD-LARGE POWER	CP-2	7	19,956	4
Total Sales for Commercial & Industrial		180	28,107	
Public Street & Highway Lighting				
STREET LIGHTS/AREA LIGHTING/ATHLETIC FIELDS	MS-1	30	380	5
Total Sales for Public Street & Highway Lighting		30	380	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,088	35,431	

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)	
		377,692	9,952	387,644	1
0	0	377,692	9,952	387,644	
		217,918	4,484	222,402	2
15,678		244,417	6,647	251,064	3
40,318		854,509	32,251	886,760	4
55,996	0	1,316,844	43,382	1,360,226	
		35,200	473	35,673	5
0	0	35,200	473	35,673	
				0	6
0	0	0	0	0	
55,996	0	1,729,736	53,807	1,783,543	

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	ALLIANT UTILITIES				1
Point of Delivery	HOME ROAD				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	OME RD-SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	69,374				6
Average load factor	72.9518%				7
Total Cost of Purchased Power	1,276,617				8
Average cost per kWh	0.0346				9
On-Peak Hours (if applicable)	.0345545				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,440	1,710			12
February	1,350	1,503			13
March	1,401	1,488			14
April	1,190	1,348			15
May	1,387	1,691			16
June	1,500	1,587			17
July	1,470	1,887			18
August	1,788	1,776			19
September	1,345	1,634			20
October	1,413	1,701			21
November	1,406	1,636			22
December	1,500	1,794			23
Total kWh (000)	17,190	19,755			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<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			
				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	Downtown	HOME RD				1
Voltage--High Side	69,000	69,000				2
Voltage--Low Side	4,160	4,160				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	4,700	7,000				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	3,153	3,962				7
Dt and Hr of Such Maximum Demand	08/30/2000 13:00	09/01/2000 15:00				8 9
Kwh Output	19,963	16,472				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
Kwh Output						22

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
Kwh Output						35

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	1,157	346	21,357	1
Acquired during year	4	7	2,240	2
Total	1,161	353	23,597	3
Retired during year	17	11	3,924	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,144	342	19,673	6
Number end of year accounted for as follows:				7
In customers' use	1,073	299	18,325	8
In utility's use	2	1	10	9
Inactive transformers on system		3	150	10
Locked meters on customers' premises	0			11
In stock	69	39	1,188	12
Total end of year	1,144	342	19,673	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	3	2,300	1
Mercury Vapor	400	25	43,800	2
Sodium Vapor	150	38	24,966	3
Sodium Vapor	250	27	29,565	4
Sodium Vapor	400	11	19,272	5
Total		104	119,903	
Ornamental				
Mercury Vapor	400	4	7,008	6
Sodium Vapor	100	46	20,148	7
Sodium Vapor	150	49	32,193	8
Sodium Vapor	250	45	49,275	9
Sodium Vapor	400	8	14,016	10
Total		152	122,640	
Other				
Incandescent	25	14	1,533	11
Incandescent	67	7	2,054	12
Total		21	3,587	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 560 - THESE EXPENSES ARE NOW RECORDED IN A/C 561. A/C 561 DOES NOT REFLECT THE INCREASE BECAUSE WE WERE WITHOUT 1 LINEMAN FOR 1/2 YEAR.

A/C 928 - ELECTRIC RATE STUDY DONE.

Electric Utility Plant in Service (Page E-06)

A/C 364 - ADD 32 POLES, 17 ANCHOR GUY ASSYS, 43 SINGLE CROSS ARMS, 2 DEAD ARMS. REMOVE 9 POLES, 6 ANCHOR GUY ASSYS, 21 CROSS ARMS.

A/C 365 - ADD 15 TERM ASSYS, 46 DEAD ARMS, 24606' ACSR WIRE, 2692' STATIC WIRE. REMOVE 12 TERM ASSYS, 2780' ACSR WIRE.

A/C 366 - ADD 645' CONDUIT, 795' PETROFLEX, 265 U-GUARDS. REMOVE 3 U-GUARDS

A/C 367 - ADD 3 LIGHTNING ARRESTOR ELBOWS, 2014' PRIMARY JAK, 1300' 3-PHASE PRIMARY JAK. JUNK 2030' CONDUIT, 150 U-GUARDS, 40 TERM ASSYS, 1117' 3-PHASE PRIMARY JAK, 1 MANHOLE/CONCRETE VAULT, 3 SWITCHING DEVICES, 11 TERM ASSYS.

A/C 368 - INSTALL 1 BOX PAD, PURCHASE 2240 kVs TRANSFORMERS. JUNK 100 kVa TRANSFORMERS.

A/C 369 - ADD 1475' O/H SERVICES, 1383' UNDERGROUND SERVICES, 1017' SECONDARY MAIN. REMOVE 1030' O/H SERVICES, 25' UNDERGROUND SERVICES, 790' O/H SECONDARY MAIN.

A/C 370 - PURCHASE 16 METERS. RETIRE 4 METERS.

A/C 373 - ADD 1 STREET LIGHT. RETIRE 2 STREET LIGHTS.

A/C 391 - ELECTRIC'S PORTION OF NEW DESK AND FAX MACHINE AT CITY HALL. JUNK OLD FAX AND COPIER, REMOVE COPIER LEASE PMTS AND RECLASS TO EXPENSE ACCT.

A/C 391.1 - ELECTRIC'S PORTION OF NEW UTILITY SOFTWARE.

Transmission and Distribution Lines (Page E-08)

0.6 MILES OF POLE LINE NOT IN USE AT THIS TIME.
