



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Principal Office: 500 N. CHESTNUT AVENUE
OCONTO FALLS, WI 54154

For the Year Ended: DECEMBER 31, 2000

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Utility Address: 500 N. CHESTNUT AVENUE
OCONTO FALLS, WI 54154

When was utility organized? 3/6/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PETE MANN

Title: CITY ADMINISTRATOR

Office Address:

500 N. CHESTNUT AVENUE
OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4505

Fax Number: (920) 846 - 4510

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

Date of most recent audit report: 3/13/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: LON BUSHEY

Title: UTILITY MANAGER

Office Address:
500 N. CHESTNUT AVENUE
P.O. BOX 70
OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4510

Fax Number: (920) 846 - 4512

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- GAIL ANGUS
- JAMES KARDOSKEE, PRESIDENT
- JAMES PATENAUDE
- LORETTA SHELLMAN
- CARL VOWINKEL

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,397,848	2,232,678	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,779,149	1,625,431	2
Depreciation Expense (403)	204,174	161,831	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	142,639	114,674	5
Total Operating Expenses	2,125,962	1,901,936	
Net Operating Income	271,886	330,742	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	271,886	330,742	
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)	56,049	37,315	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	56,049	37,315	
Total Income	327,935	368,057	
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	327,935	368,057	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	57,245	60,024	14
Amortization of Debt Discount and Expense (428)	3,300	3,444	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	18,565	7,887	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	79,110	71,355	
Net Income	248,825	296,702	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,786,096	1,499,601	20
Balance Transferred from Income (433)	248,825	296,702	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	8,933	10,207	25
Total Unappropriated Earned Surplus End of Year (216)	2,025,988	1,786,096	

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):		
INVESTMENT INCOME	56,049	5
Total (Acct. 419):	56,049	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATED TO MUNICIPALITY	8,933	12
Total (Acct. 439)--Debit:	8,933	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	489,891	1,907,957	0	0	2,397,848	1
Less: interdepartmental sales	0		0	0	0	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	489,891	1,907,957	0	0	2,397,848	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	71,383		71,383	1
Electric operating expenses	185,907		185,907	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	2,668		2,668	8
Electric utility plant accounts	56,407		56,407	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	316,365	0	316,365	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,697,905	6,099,167	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,037,360	1,860,761	2
Net Utility Plant	4,660,545	4,238,406	
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)	268,005	250,472	5
Other Investments (124)	216,472	229,542	6
Special Funds (125)	321,500	0	7
Total Other Property and Investments	805,977	480,014	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,729	8,870	8
Temporary Cash Investments (132)	744,170	403,819	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	251,056	236,296	11
Other Accounts Receivable (143)	110,843	107,699	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	86,817	162,870	14
Materials and Supplies (150)	89,089	59,124	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,293,704	978,678	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,356	24,656	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	166,484	166,484	20
Total Deferred Debits	187,840	191,140	
Total Assets and Other Debits	6,948,066	5,888,238	

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)	1,334,818	1,163,933	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,025,988	1,786,096	23
Total Proprietary Capital	3,360,806	2,950,029	
LONG-TERM DEBT			
Bonds (221)	1,325,000	1,405,000	24
Advances from Municipality (223)	392,747	136,986	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,717,747	1,541,986	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	33,246	16,418	28
Payables to Municipality (233)	349,904	65,439	29
Customer Deposits (235)			30
Taxes Accrued (236)	23,651	93,630	31
Interest Accrued (237)	19,300	6,800	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	426,101	182,287	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	198,372	29,992	36
Total Deferred Credits	198,372	29,992	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,245,040	1,183,944	41
Total Liabilities and Other Credits	6,948,066	5,888,238	

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)	3,585,582	0	0	3,111,345	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)				978	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,585,582	0	0	3,112,323	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	600,954	0	0	1,436,406	10
Total Accumulated Provision	600,954	0	0	1,436,406	
Net Utility Plant	2,984,628	0	0	1,675,917	

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	549,467	1,311,294			1,860,761	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	71,550	132,624			204,174	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,687				2,687	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		9,133			9,133	10
Other credits (specify):						11
					0	12
Total credits	74,237	141,757	0	0	215,994	13
Debits during year						14
Book cost of plant retired	22,750	16,378			39,128	15
Cost of removal		267			267	16
Other debits (specify):						17
					0	18
Total debits	22,750	16,645	0	0	39,395	19
Balance End of Year	600,954	1,436,406	0	0	2,037,360	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	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			83,254		83,254	51,666	2
Total Electric Utility					83,254	51,666	

Account	Total End of Year	Amount Prior Year	
Electric utility total	83,254	51,666	1
Water utility	5,835	7,458	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	89,089	59,124	

**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)				
Unamortized debt discount & expense on 95 MRB's	3,300	428	21,356	1
Total			<u><u>21,356</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,163,933	1
Changes during year (explain):		
PLEASANT VALLEY ESTATES (TIF)	170,885	2
Balance end of year	<u><u>1,334,818</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)	
1995 MRB's	12/01/1995	12/01/2012	5.00%	1,325,000	1
Total Bonds (Account 221):				1,325,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1998 ADVANCE FROM CABLE TV	07/30/1998	07/30/2000	4.00%	49,221	1
2000 G.O.	08/10/2000	08/10/2010	6.70%	294,100	2
1993 G.O.	05/01/1993	05/01/2005	4.00%	49,426	3
Total for Account 223				392,747	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	93,630	1
Accruals:		
Charged water department expense	65,584	2
Charged electric department expense	77,055	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	142,639	
Taxes paid during year:		
County, state and local taxes	185,426	6
Social Security taxes	24,202	7
PSC Remainder Assessment	2,990	8
Other (explain):		
NONE		9
Total payments and other debits	212,618	
Balance end of year	23,651	

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
1995 MRB	5,700	57,245	57,545	5,400	2
Subtotal	5,700	57,245	57,545	5,400	
Advances from Municipality (223)					
93 G.O.	300	3,038	2,938	400	3
1998 ADVANCE FROM CABLE TV FUND	800	2,627	2,827	600	4
2000 G.O.		12,900		12,900	5
Subtotal	1,100	18,565	5,765	13,900	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	6,800	75,810	63,310	19,300	

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	709,220	474,724	0	0	0	1,183,944	1
Add credits during year:							
For Services		60,914				60,914	2
For Mains						0	3
Other (specify):							
MISCELLANEOUS	182					182	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	709,402	535,638	0	0	0	1,245,040	
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):		
RECEIVABLE FROM TIF	268,005	1
Total (Acct. 123):	268,005	
Other Investments (124):		
LONG TERM RECEIVABLES FROM OTHER FUNDS	216,472	2
Total (Acct. 124):	216,472	
Special Funds (125):		
REDEMPTION ACCOUNT	161,500	3
RESERVE ACCOUNT	160,000	4
Total (Acct. 125):	321,500	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	83,804	6
Electric	164,824	7
Sewer (Regulated)		8
Other (specify):		
PUBLIC BENEFITS	2,428	9
Total (Acct. 142):	251,056	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	110,843	12
Total (Acct. 143):	110,843	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPAL- ELECTRIC	45,209	13
ACCOUNTS RECEIVABLE- CABLE TV	15,325	14
ACCOUNTS RECEIVABLE- STREET LIGHTING	3,407	15
ACCOUNTS RECEIVABLE- SEWAGE DISPOSAL	22,876	16
Total (Acct. 145):	86,817	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION CHARGES	166,484	19
Total (Acct. 183):	166,484	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	136,904	20
DEBT PROCEEDS DUE TO SEWER	213,000	21
Total (Acct. 233):	349,904	
Other Deferred Credits (253):		
PUBLIC BENEFITS	7,790	22
POWER BILL REFUND	164,135	23
ACCRUED COMPENSATED ABSENCES	26,447	24
Total (Acct. 253):	198,372	

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	3,354,982	3,043,065	0	0	6,398,047	1
Materials and Supplies	6,646	67,460	0	0	74,106	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	575,210	1,373,850	0	0	1,949,060	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	709,311	505,181	0	0	1,214,492	6
Other (specify):					0	7
Average Net Rate Base	2,077,107	1,231,494	0	0	3,308,601	
Net Operating Income	161,190	110,696	0	0	271,886	8
Net Operating Income as a percent of Average Net Rate Base	7.76%	8.99%	N/A	N/A	8.22%	

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	1,249,375	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,906,042	3
Other (Specify):		4
Total Average Proprietary Capital	3,155,417	
Net Income		
Net Income	248,825	5
Percent Return on Proprietary Capital	7.89%	

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.

The utility borrowed \$507,100 from a local bank in 2000 for construction of capital assets.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

10/25/01: acknowledged our directive to use a/c 408 and 926 in future, ele

July 24, 2001

Mr. Pete Mann, City Administrator
Oconto Falls Water and Light Commission
500 North Chestnut Avenue
Oconto Falls, WI 54154-1111

2000 Analytical Review DWCCA-4360-ELE

Dear Mr. Mann:

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. On Page F-19, \$136,904 is reported in Account 233, Payables to Municipality, described as "payable to municipality." The head note to this schedule requests that amounts greater than \$10,000 be described using other than account titles. Please explain the \$136,904 and follow this procedure in the future.
2. On Page W-16, 1,283 water services are reported at end of year, less the 46 services not in use results in 1,237 services reported in use. However, only 1,105 meters are reported in use on Page W-17 (1,175 end of year less 70 meters in stock). Please explain why a significant number of water services appear to be unmetered.
3. On Pages W-15 and W-16, additions are reported to Water Mains and Water Services. Schedule notes on both these pages indicate the mains and services were financed by the utility and developers. If developers paid for a portion of these mains and services, please indicate why contributions are not reported in Account 271, Contributions in Aid of Construction, Page F-18.

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

response received from Tim Herlitzka 8/30/01 ele:

FINANCIAL SECTION FOOTNOTES

1. gravel, add'l PTE, rent, adjust to cwip, street costs for utility work.
 2. new services that do not yet have customers (add to not in use 2001)
 3. financed only by utility
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	485,798	1
Total Sales of Water	485,798	
Other Operating Revenues		
Forfeited Discounts (470)	1,515	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,578	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,093	
Total Operating Revenues	489,891	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	32,715	9
Water Treatment Expenses (630-635)	11,331	10
Transmission and Distribution Expenses (640-655)	48,974	11
Customer Accounts Expenses (901-904)	12,791	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	85,756	14
Total Operation and Maintenance Expenses	191,567	
Other Operating Expenses		
Depreciation Expense (403)	71,550	15
Amortization Expense (404-407)		16
Taxes (408)	65,584	17
Total Other Operating Expenses	137,134	
Total Operating Expenses	328,701	
NET OPERATING INCOME	161,190	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	888	45,674	185,363	4
Commercial	161	28,429	80,128	5
Industrial	17	30,220	46,742	6
Total Metered Sales to General Customers (461)	1,066	104,323	312,233	
Private Fire Protection Service (462)	17		15,480	7
Public Fire Protection Service (463)	1		141,966	8
Other Sales to Public Authorities (464)	26	4,376	16,119	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,110	108,699	485,798	

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)
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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)	141,966	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)	141,966	
Forfeited Discounts (470):		
Customer late payment charges	1,515	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,515	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,832	10
Other (specify):		
OTHER WATER REVENUES	746	11
Total Other Water Revenues (474)	2,578	
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)	13,517	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	19,198	9
Total Pumping Expenses	32,715	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	3,011	10
Chemicals (631)	8,320	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	11,331	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	13,917	14
Operation Supplies and Expenses (641)	11,069	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	16,891	17
Maintenance of Services (652)	2,140	18
Maintenance of Meters (653)	1,902	19
Maintenance of Hydrants (654)	3,055	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	48,974	

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)	1,382	22
Accounting and Collecting Labor (902)	10,811	23
Supplies and Expenses (903)	598	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	12,791	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	24,718	27
Office Supplies and Expenses (921)	4,155	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	11,656	30
Property Insurance (924)	50	31
Injuries and Damages (925)	3,196	32
Employee Pensions and Benefits (926)	35,473	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	4,195	35
Transportation Expenses (933)	2,313	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	85,756	
 Total Operation and Maintenance Expenses	 191,567	

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		59,324	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,204	2
Net property tax equivalent		58,120	
Social Security		6,916	3
PSC Remainder Assessment		548	4
Other (specify): NONE			5
Total tax expense		<u>65,584</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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219245				3
County tax rate	mills		5.900316				4
Local tax rate	mills		8.640300				5
School tax rate	mills		11.687652				6
Voc. school tax rate	mills		1.524786				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.972299				10
Less: state credit	mills		1.391975				11
Net tax rate	mills		26.580324				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.640300				14
Combined School Tax Rate	mills		13.212438				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.852738				17
Total Tax Rate	mills		27.972299				18
Ratio of Local and School Tax to Total	dec.		0.781228				19
Total tax net of state credit	mills		26.580324				20
Net Local and School Tax Rate	mills		20.765288				21
Utility Plant, Jan. 1	\$	3,124,382	3,124,382				22
Materials & Supplies	\$	7,458	7,458				23
Subtotal	\$	3,131,840	3,131,840				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,131,840	3,131,840				26
Assessment Ratio	dec.		0.912200				27
Assessed Value	\$	2,856,864	2,856,864				28
Net Local & School Rate	mills		20.765288				29
Tax Equiv. Computed for Current Year	\$	59,324	59,324				30
Tax Equivalent per 1994 PSC Report	\$	42,397					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	59,324					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)	500		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)	62,666		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	63,166	0	
PUMPING PLANT			
Land and Land Rights (320)	15,205		12
Structures and Improvements (321)	466,391		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	24,486		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	165,367		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	671,449	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	312,980	5,617	23
Total Water Treatment Plant	312,980	5,617	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			500	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)			62,666	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	63,166	
PUMPING PLANT				
Land and Land Rights (320)			15,205	12
Structures and Improvements (321)			466,391	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			24,486	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			165,367	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	671,449	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			318,597	23
Total Water Treatment Plant	0	0	318,597	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	202,577		26
Transmission and Distribution Mains (343)	1,374,726	396,050	27
Fire Mains (344)	0		28
Services (345)	190,591	47,100	29
Meters (346)	105,573	10,078	30
Hydrants (348)	163,521	17,828	31
Other Transmission and Distribution Plant (349)	916		32
Total Transmission and Distribution Plant	2,038,404	471,056	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,810		34
Office Furniture and Equipment (391)	8,420	251	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	5,667	1,403	37
Stores Equipment (393)	338		38
Tools, Shop and Garage Equipment (394)	13,680		39
Laboratory Equipment (395)	1,074	1,753	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	7,394	3,870	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	38,383	7,277	
Total utility plant in service directly assignable	3,124,382	483,950	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,124,382	483,950	

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)			202,577 26
Transmission and Distribution Mains (343)	11,082		1,759,694 27
Fire Mains (344)			0 28
Services (345)	3,008		234,683 29
Meters (346)	5,944		109,707 30
Hydrants (348)	1,225		180,124 31
Other Transmission and Distribution Plant (349)			916 32
Total Transmission and Distribution Plant	21,259	0	2,488,201
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,810 34
Office Furniture and Equipment (391)			8,671 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	1,491		5,579 37
Stores Equipment (393)			338 38
Tools, Shop and Garage Equipment (394)			13,680 39
Laboratory Equipment (395)			2,827 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			11,264 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	1,491	0	44,169
Total utility plant in service directly assignable	22,750	0	3,585,582
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	22,750	0	3,585,582

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			9,771	9,771	1
February			8,890	8,890	2
March			8,751	8,751	3
April			8,708	8,708	4
May			10,008	10,008	5
June			9,986	9,986	6
July			11,167	11,167	7
August			10,572	10,572	8
September			9,369	9,369	9
October			9,517	9,517	10
November			8,569	8,569	11
December			8,729	8,729	12
Total for year	0	0	114,037	114,037	
Less: Measured or estimated water used in main flushing and water treatment during year				2,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				112,037	16
Less: Water sold				108,699	17
Losses and unaccounted for				3,338	18
Percent unaccounted for to the nearest whole percent (%)				3%	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				567	21
Date of maximum: 6/9/2000					22
Cause of maximum:					23
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				142	24
Date of minimum: 1/22/2000					25
Total KWH used for pumping for the year				238,940	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2	2	444	10	720,000	Yes	1
WELL #3	3	435	14	720,000	Yes	2
WELL #4	4	402	17	576,000	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 2	WELL 3	WELL 4	1
Location	MONROE ST	JEFFERSON ST	MAPLE ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	LAYNE	5
Year Installed	1993	1996	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1988	1996	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	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	IN SERVICE	NOT IN SERVICE-1	IR TAKEN OUT OF SERVICE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1977	1924	1938	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	132	100	500	6
Total capacity in gallons	300,000	50,000	50,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	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.)	400.0000	500.0000	500.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	38,544	40	1,565	0	37,019	1
M	D	6.000	45,278	36	0	0	45,314	2
M	D	8.000	21,315	2,958	385	0	23,888	3
M	D	10.000	8,055	0	0	0	8,055	4
M	D	12.000	16,259	6,140	0	0	22,399	5
Total Within Municipality			129,451	9,174	1,950	0	136,675	
Total Utility			129,451	9,174	1,950	0	136,675	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	337	0	30	0	307		1
M	0.750	16	0	0	0	16		2
M	1.000	747	70	0	0	817	45	3
M	1.250	102	0	0	0	102		4
M	1.500	12	0	0	0	12		5
M	2.000	7	1	1	0	7		6
M	3.000	6	0	0	0	6		7
M	4.000	12	0	0	0	12		8
M	6.000	3	1	0	0	4	1	9
Total Utility		1,242	72	31	0	1,283	46	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,007	132	95	9	1,053	0	1
1.000	51	4	1	1	55	0	2
1.250	2	0	0	0	2	0	3
1.500	32	1	0	0	33	0	4
2.000	18	4	0	0	22	0	5
3.000	6	0	0	0	6	0	6
4.000	4	0	0	0	4	0	7
6.000	1	0	1	0	0	0	8
Total:	1,121	141	97	10	1,175	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	877	100	3	13	0	60	1,053	1
1.000	9	24	12	5	0	5	55	2
1.250	0	1	0	1	0	0	2	3
1.500	1	27	3	2	0	0	33	4
2.000	0	14	3	2	0	3	22	5
3.000	0	0	2	3	0	1	6	6
4.000	0	1	1	1	0	1	4	7
6.000	0	0	0	0	0	0	0	8
Total:	887	167	24	27	0	70	1,175	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	146	9	3		152	2
Total Fire Hydrants	146	9	3	0	152	
Flushing Hydrants						
	50				50	3
Total Flushing Hydrants	50	0	0	0	50	

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:	75
Number of distribution system valves end of year:	394
Number of distribution valves operated during year:	81

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 625 increased due to a \$16,377 motor repair for a well pump.

Account 631 decreased due to less chemicals purchased in 2000.

Account 651 increased due to more main breaks in 2000.

Account 920 increased due to hiring one new full time employee.

Account 926 increased due to hiring one new full time employee.

Water Mains (Page W-15)

Water mains were financed by the utility and developers.

Water Services (Page W-16)

Water services were financed by the utility and developers.

Meters (Page W-17)

Water meters were financed by the utility. Adjustments to the number of meters is due to an actual count done in 2000. The adjustment reflects the actual number of meters.

Hydrants and Distribution System Valves (Page W-18)

Less than half of the hydrants were tested due to time constraints of utility employees.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,866,302	1
Total Sales of Electricity	1,866,302	
Other Operating Revenues		
Forfeited Discounts (450)	5,706	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	29,208	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	6,741	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	41,655	
Total Operating Revenues	1,907,957	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,189,097	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	96,282	11
Customer Accounts Expenses (901-904)	31,474	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	270,729	14
Total Operation and Maintenance Expenses	1,587,582	
Other Expenses		
Depreciation Expense (403)	132,624	15
Amortization Expense (404-407)		16
Taxes (408)	77,055	17
Total Other Expenses	209,679	
Total Operating Expenses	1,797,261	
NET OPERATING INCOME	110,696	

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	5,706	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,706	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	29,208	5
Total Rent from Electric Property (454)	29,208	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	6,741	7
Total Other Electric Revenues (456)	6,741	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,189,097	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,189,097	
Total Power Production Expenses	1,189,097	
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)	25,421	21
Line and Station Supplies and Expenses (562)	40,459	22
Street Lighting and Signal System Expenses (565)	4,937	23
Meter Expenses (566)	1,211	24
Customer Installations Expenses (567)	861	25
Miscellaneous Distribution Expenses (569)	397	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	18,843	28
Maintenance of Line Transformers (573)	4,120	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)	33	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	96,282	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,547	33
Accounting and Collecting Labor (902)	23,120	34
Supplies and Expenses (903)	2,001	35
Uncollectible Accounts (904)	(194)	36
Total Customer Accounts Expenses	31,474	
 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)	47,195	38
Office Supplies and Expenses (921)	14,045	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	50,031	41
Property Insurance (924)	200	42
Injuries and Damages (925)	12,783	43
Employee Pensions and Benefits (926)	110,798	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	22,628	46
Transportation Expenses (933)	13,049	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	270,729	
 Total Operation and Maintenance Expenses	 1,587,582	

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		57,327	1
Social Security		17,286	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		2,442	4
Other (specify): NONE			5
Total tax expense		<u>77,055</u>	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219245				3
County tax rate	mills		5.900316				4
Local tax rate	mills		8.640300				5
School tax rate	mills		11.687652				6
Voc. school tax rate	mills		1.524786				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.972299				10
Less: state credit	mills		1.391975				11
Net tax rate	mills		26.580324				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.640300				14
Combined School Tax Rate	mills		13.212438				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.852738				17
Total Tax Rate	mills		27.972299				18
Ratio of Local and School Tax to Total	dec.		0.781228				19
Total tax net of state credit	mills		26.580324				20
Net Local and School Tax Rate	mills		20.765288				21
Utility Plant, Jan. 1	\$	2,974,785	2,974,785				22
Materials & Supplies	\$	51,666	51,666				23
Subtotal	\$	3,026,451	3,026,451				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,026,451	3,026,451				26
Assessment Ratio	dec.		0.912200				27
Assessed Value	\$	2,760,729	2,760,729				28
Net Local & School Rate	mills		20.765288				29
Tax Equiv. Computed for Current Year	\$	57,327	57,327				30
Tax Equivalent per 1994 PSC Report	\$	42,274					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	57,327					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)	1,736		29
Overhead Conductors and Devices (356)	2,416		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	4,152	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,926		34
Structures and Improvements (361)	0		35
Station Equipment (362)	420,589	54	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	346,714	8,659	38
Overhead Conductors and Devices (365)	410,443	9,975	39
Underground Conduit (366)	42,645	37,469	40
Underground Conductors and Devices (367)	555,835	35,442	41
Line Transformers (368)	342,110	23,758	42
Services (369)	224,429	5,970	43
Meters (370)	144,271	8,498	44
Installations on Customers' Premises (371)	6,871		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	138,455	4,194	47
Total Distribution Plant	2,634,288	134,019	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	7,296		49
Office Furniture and Equipment (391)	36,578	1,004	50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	181,989	5,614	52
Stores Equipment (393)	1,315		53
Tools, Shop and Garage Equipment (394)	54,724	7,844	54
Laboratory Equipment (395)	6,065		55
Power Operated Equipment (396)	39,757		56
Communication Equipment (397)	8,621	4,457	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)			1,736 29
Overhead Conductors and Devices (356)			2,416 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	4,152
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,926 34
Structures and Improvements (361)			0 35
Station Equipment (362)			420,643 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,707		352,666 38
Overhead Conductors and Devices (365)	1,066		419,352 39
Underground Conduit (366)	6		80,108 40
Underground Conductors and Devices (367)	962		590,315 41
Line Transformers (368)	3,644		362,224 42
Services (369)	105		230,294 43
Meters (370)	636		152,133 44
Installations on Customers' Premises (371)			6,871 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	287		142,362 47
Total Distribution Plant	9,413	0	2,758,894
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			7,296 49
Office Furniture and Equipment (391)			37,582 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)	5,965		181,638 52
Stores Equipment (393)			1,315 53
Tools, Shop and Garage Equipment (394)	1,000		61,568 54
Laboratory Equipment (395)			6,065 55
Power Operated Equipment (396)			39,757 56
Communication Equipment (397)			13,078 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)	0	58
Other Tangible Property (399)	0	59
Total General Plant	336,345	18,919
Total utility plant in service directly assignable	2,974,785	152,938
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	2,974,785	152,938

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)			0 58
Other Tangible Property (399)			0 59
Total General Plant	6,965	0	348,299
Total utility plant in service directly assignable	16,378	0	3,111,345
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	16,378	0	3,111,345

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)	0.52	40.27	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		0.47	9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	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	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 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	6,634	Thursday	01/13/2000	12:00	3,242	1
February	02	6,356	Wednesday	02/02/2000	11:00	3,300	2
March	03	6,321	Monday	03/13/2000	09:00	2,927	3
April	04	6,385	Tuesday	03/21/2000	09:00	3,013	4
May	05	5,913	Thursday	05/11/2000	11:00	2,757	5
June	06	6,359	Thursday	06/08/2000	11:00	2,932	6
July	07	6,643	Thursday	07/13/2000	15:00	2,969	7
August	08	6,310	Wednesday	07/26/2000	12:00	3,155	8
September	09	7,234	Thursday	08/31/2000	12:00	3,168	9
October	10	5,794	Wednesday	09/20/2000	12:00	2,825	10
November	11	5,916	Monday	10/23/2000	12:00	2,874	11
December	12	6,578	Tuesday	12/12/2000	11:00	3,051	12
Total		76,443				36,213	

System Name

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Electric Power Co.

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	36,213	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	36,213	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	33,925	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	33,925	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,288	27
Total Energy Losses	2,288	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.3182%	29
Total Disposition of Energy	36,213	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	1,285	9,476	1	
RURAL	RG-1	11	109	2	
Total Sales for Residential Sales		1,296	9,585		
Commercial & Industrial					
SMALL COMMERCIAL	CG-1	212	6,469	3	
LARGE POWER	CP-1	9	2,131	4	
LARGE POWER -TIME OF DAY	CP-2	8	15,152	5	
INTERDEPARTMENTAL	MP-1	1	235	6	
Total Sales for Commercial & Industrial		230	23,987		
Public Street & Highway Lighting					
STREET LIGHTS	MS-1	1	353	7	
Total Sales for Public Street & Highway Lighting		1	353		
Sales for Resale					
NONE				8	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,527	33,925		

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)	
		515,821	55,451	571,272	1
		5,745	601	6,346	2
0	0	521,566	56,052	577,618	
		353,130	39,254	392,384	3
		112,681	11,926	124,607	4
		629,611	94,589	724,200	5
		12,242	1,275	13,517	6
0	0	1,107,664	147,044	1,254,708	
		32,187	1,789	33,976	7
0	0	32,187	1,789	33,976	
				0	8
0	0	0	0	0	
0	0	1,661,417	204,885	1,866,302	

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	WEPCO				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	2400 4160V				4
Point of Metering	Sub				5
Total of 12 Monthly Maximum Demands -- kW	76,443				6
Average load factor	64.8939%				7
Total Cost of Purchased Power	1,192,251				8
Average cost per kWh	0.0329				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,458	1,784			12
February	1,355	1,945			13
March	1,301	1,626			14
April	1,368	1,645			15
May	1,182	1,575			16
June	1,327	1,605			17
July	1,315	1,654			18
August	1,353	1,802			19
September	1,417	1,751			20
October	1,252	1,573			21
November	1,300	1,574			22
December	1,327	1,724			23
Total kWh (000)	15,955	20,258			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		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	#1	#2				1
Voltage--High Side	34,500	34,500				2
Voltage--Low Side	2,400	2,400				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	4,687	10,500				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,503	388	26,172	1
Acquired during year	49	23	1,551	2
Total	1,552	411	27,723	3
Retired during year	24	14	248	4
Sales, transfers or adjustments increase (decrease)	18	(1)	496	5
Number end of year	1,546	396	27,971	6
Number end of year accounted for as follows:				7
In customers' use	1,493	356	25,579	8
In utility's use		5	375	9
Inactive transformers on system				10
Locked meters on customers' premises	6			11
In stock	47	35	2,017	12
Total end of year	1,546	396	27,971	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				
Metal Halide/Halogen	100	15	6,680	1
Metal Halide/Halogen	150	36	18,010	2
Metal Halide/Halogen	250	121	165,150	3
Metal Halide/Halogen	400	50	101,300	4
Mercury Vapor	250	53	61,640	5
Total		275	352,780	
Ornamental				
NONE				6
Total		0	0	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 545 increased due to the increase in the cost of power.

Account 561 decreased because less labor was needed.

Account 902 increased due to hiring a new empolyee.

Account 920 increased due to hiring one new full time employee.

Account 926 increased due to hiring one new full time employee.
