



3014 (02-09-04)

ANNUAL REPORT

OF

Name: RICHLAND CENTER ELECTRIC UTILITY

Principal Office: 450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

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: RICHLAND CENTER ELECTRIC UTILITY

Utility Address: 450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JAN LEONARD

Title: BOOKKEEPER

Office Address:

450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844

Fax Number: (608) 647 - 2830

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@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? YES

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 3/6/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: Utility Committee

Names of members of utility commission/committee:

DENNIS BURNS

CARSON CULVER

ROBERT HIRSCHY

TOM MARSHALL

ROD PERRY

SCOTT SAWLE

DAVID SIEFKES

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)	3,705,457	3,485,289	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,193,408	2,950,591	2
Depreciation Expense (403)	202,313	195,420	3
Amortization Expense (404-407)	38,450	38,448	4
Taxes (408)	152,774	152,002	5
Total Operating Expenses	3,586,945	3,336,461	
Net Operating Income	118,512	148,828	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	118,512	148,828	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,074	3,833	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	60,409	44,257	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	61,483	48,090	
Total Income	179,995	196,918	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	2,516	668	13
Total Miscellaneous Income Deductions	2,516	668	
Income Before Interest Charges	177,479	196,250	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	177,479	196,250	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,842,650	3,654,150	20
Balance Transferred from Income (433)	177,479	196,250	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)	2,347	7,750	25
Total Unappropriated Earned Surplus End of Year (216)	4,017,782	3,842,650	

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	60,409	5
Total (Acct. 419):	60,409	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW DUES AND LOBBYING	2,516	8
Total (Acct. 426):	2,516	
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):		
DONATED LABOR	2,347	12
Total (Acct. 439)--Debit:	2,347	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		1,074			1,074	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	1,074	0	0	1,074	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	3,705,457	0	0	3,705,457	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	0	3,705,457	0	0	3,705,457	

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			0	1
Electric operating expenses	134,942		134,942	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	45,683	5,875	51,558	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	99,385		99,385	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	5,875	(5,875)	0	18
All other accounts			0	19
Total Payroll	285,885	0	285,885	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,960,524	5,840,339	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,515,159	3,039,994	2
Net Utility Plant	2,445,365	2,800,345	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	161,395	36,395	6
Special Funds (125)	0	0	7
Total Other Property and Investments	161,395	36,395	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	193,984	274,819	8
Temporary Cash Investments (132)	1,003,104	927,318	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	307,949	288,840	11
Other Accounts Receivable (143)	41,272	25,870	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	439,242	22,682	14
Materials and Supplies (150)	109,578	97,996	15
Prepayments (165)	5,225	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,100,354	1,637,525	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	70,933	89,610	20
Total Deferred Debits	70,933	89,610	
Total Assets and Other Debits	4,778,047	4,563,875	

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)	119,328	115,752	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,017,782	3,842,650	23
Total Proprietary Capital	4,137,110	3,958,402	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	266,613	264,952	28
Payables to Municipality (233)	19,307	19,258	29
Customer Deposits (235)	192		30
Taxes Accrued (236)	25,691	30,815	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	60,385	44,313	33
Total Current and Accrued Liabilities	372,188	359,338	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	10,256	0	36
Total Deferred Credits	10,256	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	258,493	246,135	41
Total Liabilities and Other Credits	4,778,047	4,563,875	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	0	0	0	5,960,524	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	0	0	0	5,960,524	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	3,515,159	10
Total Accumulated Provision	0	0	0	3,515,159	
Net Utility Plant	0	0	0	2,445,365	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,039,994				3,039,994	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	202,313				202,313	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
depreciation cleared	51,600				51,600	9
Salvage	445,123				445,123	10
Other credits (specify):						11
					0	12
Total credits	699,036	0	0	0	699,036	13
Debits during year						14
Book cost of plant retired	211,057				211,057	15
Cost of removal	12,814				12,814	16
Other debits (specify):						17
					0	18
Total debits	223,871	0	0	0	223,871	19
Balance End of Year	3,515,159	0	0	0	3,515,159	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			109,578		109,578	97,996	2
Total Electric Utility					109,578	97,996	

Account	Total End of Year	Amount Prior Year	
Electric utility total	109,578	97,996	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	109,578	97,996	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	115,752	1
Changes during year (explain):		
PURCHASED DIKE LIGHTING INVENTORY	3,576	2
Balance end of year	<u>119,328</u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	30,815	1
Accruals:		
Charged water department expense		2
Charged electric department expense	152,775	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>152,775</u>	
Taxes paid during year:		
County, state and local taxes	129,540	6
Social Security taxes	22,319	7
PSC Remainder Assessment	4,603	8
Other (explain):		
Wisconsin gross receipts tax	1,437	9
Total payments and other debits	<u>157,899</u>	
Balance end of year	<u><u>25,691</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

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

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	246,135	0	0	0	246,135	1
Add credits during year:							
For Services		9,150				9,150	2
For Mains						0	3
Other (specify):							
OVERHEAD LINE		3,208				3,208	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	258,493	0	0	0	258,493	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
ADVANCE TO TIF	36,395	2
OPERATING TRANSFER TO WATER UTILITY	125,000	3
Total (Acct. 124):	161,395	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		6
Electric	307,949	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	307,949	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
REFUSE ACCOUNTS RECEIVABLE	41,272	12
Total (Acct. 143):	41,272	
Receivables from Municipality (145):		
PROCEEDS FROM SALE OF BUILDING	415,268	13
TAX ROLL ITEMS	16,116	14
RECEIVABLE FROM WATER UTILITY	7,858	15
Total (Acct. 145):	439,242	
Prepayments (165):		
PREPAID INSURANCE	5,225	16
Total (Acct. 165):	5,225	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
DEMAND SIDE MANAGEMENT PROGRAM - AUTHORIZED 2/22/92	70,933	18
Total (Acct. 183):	70,933	
Payables to Municipality (233):		
REFUSE ACCOUNTS COLLECTED BY UTILITIES	19,307	19
Total (Acct. 233):	19,307	
Other Deferred Credits (253):		
PUBLIC BENEFIT FEES	10,256	20
Total (Acct. 253):	10,256	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	0	5,900,431	0	0	5,900,431	1
Materials and Supplies	0	103,787	0	0	103,787	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	0	3,277,576	0	0	3,277,576	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	252,314	0	0	252,314	6
Other (specify):					0	7
Average Net Rate Base	0	2,474,328	0	0	2,474,328	
Net Operating Income	0	118,512	0	0	118,512	8
Net Operating Income as a percent of Average Net Rate Base	N/A	4.79%	N/A	N/A	4.79%	

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	117,540	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,930,216	3
Other (Specify):		4
Total Average Proprietary Capital	4,047,756	
Net Income		
Net Income	177,479	5
Percent Return on Proprietary Capital	4.38%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 14, 2001

Ms. Jan Leonard, Bookkeeper
Richland Center Electric Utility
450 South Main Street
P.O. Box 312
Richland Center, WI 53581-0312

2000 Analytical Review DWCCA-5070-ELE

Dear Ms. Leonard:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

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ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,663,857	1
Total Sales of Electricity	3,663,857	
Other Operating Revenues		
Forfeited Discounts (450)	6,575	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	34,007	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,018	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	41,600	
Total Operating Revenues	3,705,457	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,706,768	9
Transmission Expenses (550-553)	39,260	10
Distribution Expenses (560-576)	163,056	11
Customer Accounts Expenses (901-904)	61,768	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	222,556	14
Total Operation and Maintenance Expenses	3,193,408	
Other Expenses		
Depreciation Expense (403)	202,313	15
Amortization Expense (404-407)	38,450	16
Taxes (408)	152,774	17
Total Other Expenses	393,537	
Total Operating Expenses	3,586,945	
NET OPERATING INCOME	118,512	

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	6,575	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,575	
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):		
POLE CONTACT RENTAL	34,007	5
Total Rent from Electric Property (454)	34,007	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS REVENUES	1,018	7
Total Other Electric Revenues (456)	1,018	
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)	2,706,768	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,706,768	
Total Power Production Expenses	2,706,768	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	39,260	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	39,260	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	22,330	21
Line and Station Supplies and Expenses (562)	14,956	22
Street Lighting and Signal System Expenses (565)	8,195	23
Meter Expenses (566)	4,776	24
Customer Installations Expenses (567)	10,638	25
Miscellaneous Distribution Expenses (569)	4,311	26
Maintenance of Structures and Equipment (571)	499	27
Maintenance of Lines (572)	75,813	28
Maintenance of Line Transformers (573)	4,337	29
Maintenance of Street Lighting and Signal Systems (574)	0	30
Maintenance of Meters (575)	17,201	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	163,056	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,408	33
Accounting and Collecting Labor (902)	32,149	34
Supplies and Expenses (903)	14,956	35
Uncollectible Accounts (904)	5,255	36
Total Customer Accounts Expenses	61,768	
 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)	9,382	38
Office Supplies and Expenses (921)	11,367	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	33,284	41
Property Insurance (924)	1,263	42
Injuries and Damages (925)	15,138	43
Employee Pensions and Benefits (926)	135,316	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	16,806	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	222,556	
Total Operation and Maintenance Expenses	3,193,408	

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		124,415	1
Social Security		22,319	2
Wisconsin Gross Receipts Tax		1,437	3
PSC Remainder Assessment		4,603	4
Other (specify): NONE			5
Total tax expense		<u>152,774</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			Richland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.251855				3
County tax rate	mills		9.231527				4
Local tax rate	mills		8.955400				5
School tax rate	mills		15.573432				6
Voc. school tax rate	mills		2.263154				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.275368				10
Less: state credit	mills		2.388853				11
Net tax rate	mills		33.886515				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.955400				14
Combined School Tax Rate	mills		17.836586				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.791986				17
Total Tax Rate	mills		36.275368				18
Ratio of Local and School Tax to Total	dec.		0.738572				19
Total tax net of state credit	mills		33.886515				20
Net Local and School Tax Rate	mills		25.027645				21
Utility Plant, Jan. 1	\$	5,840,351	5,840,351				22
Materials & Supplies	\$	97,996	97,996				23
Subtotal	\$	5,938,347	5,938,347				24
Less: Plant Outside Limits	\$	113,648	113,648				25
Taxable Assets	\$	5,824,699	5,824,699				26
Assessment Ratio	dec.		0.794100				27
Assessed Value	\$	4,625,393	4,625,393				28
Net Local & School Rate	mills		25.027645				29
Tax Equiv. Computed for Current Year	\$	115,763	115,763				30
Tax Equivalent per 1994 PSC Report	\$	124,415					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	124,415					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)	5,979		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	5,979	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)	13,768		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)			5,979 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	5,979
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)			13,768 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)	13,389		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	34,877		29
Overhead Conductors and Devices (356)	19,157		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	81,191	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	2,536		34
Structures and Improvements (361)	15,770		35
Station Equipment (362)	753,521		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	835,129	12,056	38
Overhead Conductors and Devices (365)	1,136,997	26,627	39
Underground Conduit (366)	30,893	2,100	40
Underground Conductors and Devices (367)	554,397	113,937	41
Line Transformers (368)	693,821	75,146	42
Services (369)	189,965	9,849	43
Meters (370)	207,511	9,761	44
Installations on Customers' Premises (371)	60,210	9,746	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	279,920	11,839	47
Total Distribution Plant	4,760,670	271,061	
GENERAL PLANT			
Land and Land Rights (389)	32,149		48
Structures and Improvements (390)	450,771		49
Office Furniture and Equipment (391)	39,947	6,571	50
Computer Equipment (391.1)	53,682		51
Transportation Equipment (392)	349,146	3,875	52
Stores Equipment (393)	911		53
Tools, Shop and Garage Equipment (394)	12,388	2,750	54
Laboratory Equipment (395)	19,174		55
Power Operated Equipment (396)	17,432	46,838	56
Communication Equipment (397)	11,540	147	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)			13,389 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			34,877 29
Overhead Conductors and Devices (356)			19,157 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	81,191
DISTRIBUTION PLANT			
Land and Land Rights (360)			2,536 34
Structures and Improvements (361)			15,770 35
Station Equipment (362)			753,521 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	6,929		840,256 38
Overhead Conductors and Devices (365)	13,977		1,149,647 39
Underground Conduit (366)			32,993 40
Underground Conductors and Devices (367)	2,583		665,751 41
Line Transformers (368)	7,031		761,936 42
Services (369)			199,814 43
Meters (370)	1,410		215,862 44
Installations on Customers' Premises (371)	1,562		68,394 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,888		289,871 47
Total Distribution Plant	35,380	0	4,996,351
GENERAL PLANT			
Land and Land Rights (389)			32,149 48
Structures and Improvements (390)	175,677		275,094 49
Office Furniture and Equipment (391)			46,518 50
Computer Equipment (391.1)			53,682 51
Transportation Equipment (392)			353,021 52
Stores Equipment (393)			911 53
Tools, Shop and Garage Equipment (394)			15,138 54
Laboratory Equipment (395)			19,174 55
Power Operated Equipment (396)			64,270 56
Communication Equipment (397)			11,687 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)	489		58
Other Tangible Property (399)	4,870		59
Total General Plant	992,499	60,181	
Total utility plant in service directly assignable	5,840,339	331,242	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	5,840,339	331,242	

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)			489 58
Other Tangible Property (399)			4,870 59
Total General Plant	175,677	0	877,003
Total utility plant in service directly assignable	211,057	0	5,960,524
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	211,057	0	5,960,524

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)			1
7.2/12.5 kV (12kV)	0.83	34.81	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)	0.03	3.51	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		4.50	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	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	51	8
Total	51	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	6	12
Total	6	13
Total customers on rural lines at end of year	57	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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				1
February	02				2
March	03				3
April	04				4
May	05				5
June	06				6
July	07				7
August	08				8
September	09				9
October	10				10
November	11				11
December	12				12
Total	<u>0</u>				<u>0</u>

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 Power & Light

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	78,025	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	78,025	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	75,882	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	55	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	55	23
Total Sold and Used	75,937	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	2,088	27
Total Energy Losses	2,088	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.6761%	29
Total Disposition of Energy	78,025	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				
RESIDENTIAL SALES	RG-1	2,388	16,508	1
Total Sales for Residential Sales		2,388	16,508	
Commercial & Industrial				
COMMERCIAL SALES	CG-1	609	58,898	2
Total Sales for Commercial & Industrial		609	58,898	
Public Street & Highway Lighting				
PUBLIC STREET AND HIGHWAY	MS-1	15	476	3
Total Sales for Public Street & Highway Lighting		15	476	
Sales for Resale				
NONE				4
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,012	75,882	

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)	
		993,425	(4,922)	988,503	1
0	0	993,425	(4,922)	988,503	
		2,629,566	(10,784)	2,618,782	2
0	0	2,629,566	(10,784)	2,618,782	
		56,853	(281)	56,572	3
0	0	56,853	(281)	56,572	
				0	4
0	0	0	0	0	
0	0	3,679,844	(15,987)	3,663,857	

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	W P & L				1
Point of Delivery	Richland Center				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Richland Center				5
Total of 12 Monthly Maximum Demands -- kW	150,457				6
Average load factor	71.0365%				7
Total Cost of Purchased Power	2,706,767				8
Average cost per kWh	0.0347				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,103	3,434			12
February	3,041	3,068			13
March	3,283	3,171			14
April	2,738	3,239			15
May	3,265	3,297			16
June	3,536	3,356			17
July	3,478	3,982			18
August	3,946	3,630			19
September	2,820	3,416			20
October	2,912	3,064			21
November	2,784	3,064			22
December	2,792	3,603			23
Total kWh (000)	37,698	40,324			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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

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	Alln-Brdly	Foremost	James Olsn	RC Hopital	Ryan Foods	1
Voltage--High Side	12,470	12,470	69,000	12,470	12,470	2
Voltage--Low Side	480	480	12,470	480	480	3
Num. Main Transformers in Operation	7	4	1	4	2	4
Capacity of Transformers in kVA	2,000	4,000	28,000	2,501	5,000	5
Number of Spare Transformers on Hand	4	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation	Sewer Plt	UW-Rchmnd			13
Voltage--High Side	12,470	12,470			14
Voltage--Low Side	480	480			15
Num. of Main Transformers in Operation	2	2			16
Capacity of Transformers in kVA	1,500	1,500			17
Number of Spare Transformers on Hand	0	1			18
15-Minute Maximum Demand in kW					19
Dt and Hr of Such Maximum Demand					20
Kwh Output					21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					22
Voltage--High Side					23
Voltage--Low Side					24
Num. of Main Transformers in Operation					25
Capacity of Transformers in kVA					26
Number of Spare Transformers on Hand					27
15-Minute Maximum Demand in kW					28
Dt and Hr of Such Maximum Demand					29
Kwh Output					30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,034	669	48,251	1
Acquired during year	85	40	2,245	2
Total	3,119	709	50,496	3
Retired during year	47	5	280	4
Sales, transfers or adjustments increase (decrease)	(5)	(5)	(90)	5
Number end of year	3,067	699	50,126	6
Number end of year accounted for as follows:				7
In customers' use	2,927	628	43,725	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	140	71	6,401	12
Total end of year	3,067	699	50,126	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				
Sodium Vapor	100	291	10	1
Sodium Vapor	150	35	10	2
Sodium Vapor	250	88	10	3
Total		414	30	
Ornamental				
Sodium Vapor	400	92	10	4
Total		92	10	
Other				
Incandescent	100	2	10	5
Total		2	10	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Variances:

Acct #561 - Allocations to the electric utility decreased in 2000.

Acct #567 - Significant installations costs in 1999. 2000 expense is more in line with prior years.

Acct #903 - Software maintenance agreements included in 2000 expense.

Acct #904 - Commission approved write-offs in 2000.

Acct #925 - Allocations to the electric utility decreased in 2000.

Electric Utility Plant in Service (Page E-06)

Structures & Improvements #390 - \$175,677 represents retirement of utility building. Corresponding receivable from city set up to record portion of proceeds due to electric utility.

Underground Conductors and Devices #390 - \$113,937 represents service extension added in 2000.

Line Transformers #368 - \$75,146 represents additional transformer needed for the above-mentioned service extension.
