



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Principal Office: 65 E 12TH STREET
CLINTONVILLE, WI 54929

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: CLINTONVILLE WATER & ELECTRIC UTILITY

Utility Address: 65 E 12TH STREET
CLINTONVILLE, WI 54929

When was utility organized? 7/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS PENNY J KETTENHOVEN

Title: ASSISTANT MANAGER

Office Address:

65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7640

Fax Number: (715) 823 - 7650

E-mail Address: CWE@FRONTIERNET.NET

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

Name: MR DAVID L MACCOUX CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 755 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schenckcpa.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: MR DAVID L MACCOUX CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES SC
2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 755 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schenckcpa.com

Date of most recent audit report: 2/22/2001

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR JOHN BOOGREN

Title: GENERAL MANAGER

Office Address:

65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7640

Fax Number: (715) 823 - 7650

E-mail Address: CWE@FRONTIERNET.NET

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- MR JOHN BOOGREN, GENERAL MANAGER
- MR EVAN HEDTKE, EX-OFFICIO
- MR AL KELLER, BOARD MEMBER
- MR TOM LEDERER, CHAIRMAN
- MR NANCY PREGONT, BOARD/COUNCIL MEMBER
- SON CAL ROLOFF, BOARD MEMBER
- MR DON SAWALL, BOARD MEMBER

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: [REDACTED]

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)	5,174,904	4,697,094	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,307,705	3,966,555	2
Depreciation Expense (403)	281,655	244,198	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	197,652	191,606	5
Total Operating Expenses	4,787,012	4,402,359	
Net Operating Income	387,892	294,735	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	387,892	294,735	
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)	25,956	58,443	10
Miscellaneous Nonoperating Income (421)	122,588	123,384	11
Total Other Income	148,544	181,827	
Total Income	536,436	476,562	
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	536,436	476,562	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	138,187	139,944	14
Amortization of Debt Discount and Expense (428)	4,065	3,976	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	142,252	143,920	
Net Income	394,184	332,642	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,847,412	2,414,563	20
Balance Transferred from Income (433)	394,184	332,642	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	(100,207)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,241,596	2,847,412	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS AND SPECIAL ASSESSMENTS	25,956	5
Total (Acct. 419):	25,956	
Miscellaneous Nonoperating Income (421):		
NET EARNINGS FROM BADGER POWER MARKETING AUTHORITY	122,588	6
Total (Acct. 421):	122,588	
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):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	567,157	4,607,747	0	0	5,174,904	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	567,157	4,607,747	0	0	5,174,904	

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	103,453		103,453	1
Electric operating expenses	242,372		242,372	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,687		1,687	8
Electric utility plant accounts	0		0	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	347,512	0	347,512	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,609,614	9,164,530	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,577,384	3,326,744	2
Net Utility Plant	6,032,230	5,837,786	
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)	724,294	601,706	5
Other Investments (124)	21,103	0	6
Special Funds (125)	289,081	486,421	7
Total Other Property and Investments	1,034,478	1,088,127	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	134,575	99,161	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	579,965	472,068	11
Other Accounts Receivable (143)	66,542	66,224	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,321	271,069	14
Materials and Supplies (150)	218,100	161,590	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,012,503	1,070,112	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	44,376	48,441	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	44,376	48,441	
Total Assets and Other Debits	8,123,587	8,044,466	

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)	740,041	740,041	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,241,596	2,847,412	23
Total Proprietary Capital	3,981,637	3,587,453	
LONG-TERM DEBT			
Bonds (221)	2,587,802	2,767,802	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	12,781	21,272	26
Total Long-Term Debt	2,600,583	2,789,074	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	329,232	402,820	28
Payables to Municipality (233)	144,471	304,805	29
Customer Deposits (235)	487	200	30
Taxes Accrued (236)	205,674	160,423	31
Interest Accrued (237)	21,816	22,754	32
Other Current and Accrued Liabilities (238)	28,607	12,978	33
Total Current and Accrued Liabilities	730,287	903,980	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	3,451	0	36
Total Deferred Credits	3,451	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)	807,629	763,959	41
Total Liabilities and Other Credits	8,123,587	8,044,466	

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)	3,895,038	0	0	5,714,576	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	3,895,038	0	0	5,714,576	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	805,341	0	0	2,772,043	10
Total Accumulated Provision	805,341	0	0	2,772,043	
Net Utility Plant	3,089,697	0	0	2,942,533	

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	751,766	2,574,978			3,326,744	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	81,624	200,031			281,655	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,867				2,867	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,388	43,862			46,250	10
Other credits (specify):						11
					0	12
Total credits	86,879	243,893	0	0	330,772	13
Debits during year						14
Book cost of plant retired	33,304	46,486			79,790	15
Cost of removal		342			342	16
Other debits (specify):						17
					0	18
Total debits	33,304	46,828	0	0	80,132	19
Balance End of Year	805,341	2,772,043	0	0	3,577,384	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):					
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			186,818		186,818	124,574	2
Total Electric Utility					186,818	124,574	

Account	Total End of Year	Amount Prior Year	
Electric utility total	186,818	124,574	1
Water utility	31,282	37,016	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	218,100	161,590	

**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)				
1992 WATER BONDS	1,437	428	2,873	1
1994 ELECTRIC BOND	249	428	499	2
1994 WATER BOND	172	428	860	3
1998 ELECTRIC BONDS	1,311	428	23,263	4
1998 WATER BONDS	896	428	16,881	5
Total			44,376	
Unamortized premium on debt (251)				
NONE	0	429	0	6
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	740,041	1
Changes during year (explain):		
NONE		2
Balance end of year	740,041	

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)	
1994 Electric Bonds	01/18/1994	11/01/2005	4.55%	104,441	1
1994 Water Bonds	01/18/1994	11/01/2005	4.55%	128,361	2
1998 Electric Bonds	09/01/1998	11/01/2019	4.95%	1,360,000	3
1998 Water Bonds	09/01/1998	11/01/2019	4.95%	995,000	4
Total Bonds (Account 221):				2,587,802	

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)	
Other Long-Term Debt (224)					
Capacitor Bank	05/01/1992	05/01/2002	5.02%	12,781	1
Total for Account 224				12,781	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	160,423	1
Accruals:		
Charged water department expense	83,741	2
Charged electric department expense	113,911	3
Charged sewer department expense	1,792	4
Other (explain):		
NONE		5
Total Accruals and other credits	199,444	
Taxes paid during year:		
County, state and local taxes	120,317	6
Social Security taxes	25,052	7
PSC Remainder Assessment	5,797	8
Other (explain):		
WI GROSS LICENSE FEE	3,027	9
Total payments and other debits	154,193	
Balance end of year	205,674	

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)					
	0			0	1
1994 WATER BONDS	1,332	7,364	7,728	968	2
1994 ELECTRIC BONDS	1,581	9,006	9,168	1,419	3
1998 WATER BONDS	8,621	51,316	51,728	8,209	4
1998 ELECTRIC BONDS	11,220	69,548	69,548	11,220	5
Subtotal	22,754	137,234	138,172	21,816	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPACITOR BANK	0	874	874	0	7
CUSTOMER DEPOSITS		79	79	0	8
Subtotal	0	953	953	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	22,754	138,187	139,125	21,816	

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	660,770	100,543	2,646	0	0	763,959	1
Add credits during year:							
For Services	21,137	22,533				43,670	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	681,907	123,076	2,646	0	0	807,629	
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):		
INVESTMENT IN BADGER POWER MARKETING AUTHORITY	724,294	1
Total (Acct. 123):	724,294	
Other Investments (124):		
SPECIAL ASSESSMENTS	21,103	2
Total (Acct. 124):	21,103	
Special Funds (125):		
BOND RESERVE FUNDS	216,328	3
PRINCIPAL AND INTEREST SPECIAL REDEMPTION FUND	72,753	4
Total (Acct. 125):	289,081	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	83,768	6
Electric	496,197	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	579,965	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	66,542	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	66,542	
Receivables from Municipality (145):		
DUE FROM CITY OF CLINTONVILLE	13,321	13
Total (Acct. 145):	13,321	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO CITY OF CLINTONVILLE FOR SEWER BILLINGS	144,471	17
Total (Acct. 233):	144,471	
Other Deferred Credits (253):		
LOW INCOME ENERGY ASSISTANCE COLLECTIONS	3,451	18
Total (Acct. 253):	3,451	

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	3,850,958	4,874,925	0	0	8,725,883	1
Materials and Supplies	34,149	155,696	0	0	189,845	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	778,553	2,673,510	0	0	3,452,063	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	671,338	114,455	0	0	785,793	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,435,216	2,242,656	0	0	4,677,872	
Net Operating Income	180,995	206,897	0	0	387,892	8
Net Operating Income as a percent of Average Net Rate Base						
	7.43%	9.23%	N/A	N/A	8.29%	

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	740,041	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,044,504	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,784,545	
Net Income		
Net Income	394,184	5
 Percent Return on Proprietary Capital	 10.42%	

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

Balance Sheet (Page F-06)

Account 145 (Receivables from Municipality) and 233 (Payables to Municipality) - Interfund activity between the electric and water utility were eliminated through cash adjustments in 2000. While the Utilities maintains a pooled cash account, cash disbursements are initially posted against cash in electric. The reclassification entry was not made in 1999 resulting in a large interfund balance.

Account 232 (Accounts Payable) - In 1999, property additions of \$66,841 were included in accounts payable. Since the electric substation project is complete, no payables for plan additions exist at 12/31/00.

Taxes Accrued (Acct. 236) (Page F-16)

The accrued taxes increased because the fourth quarter payment for 2000 was not paid until 2001.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 8, 2001

Mrs. Penny J. Kettenhoven
Clintonville Water & Electric
65 East 12th Street
Clintonville, WI 54929-1545

2000 Analytical Review DWCCA-1200-ELE

Dear Mrs. Kettenhoven:

The Public Service Commission has completed their 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. We have no questions, only the following comments.

1. On page W-7 of your 1999 and 2000 annual report, we have corrected the county to be "Waupaca." Our copy indicated "Waushara" which is not correct. Please revise your copy of the 1999 and 2000 annual report.
2. During our review we noted that while there is \$773 reported in Account 904, Uncollectible Accounts on page W-5, the same amount was not deducted from the revenues subject to Wisconsin Remainder Assessment on line 5 of page F-4. Please note that in the future Uncollectible Accounts can be deducted on page F-4.
3. In the future, please provide more detail than "due from city of Clintonville" for amounts greater than \$5,000 reported in Account 145.

You may consider your review closed. 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 or e-mail me at engele@psc.state.wi.us.

Sincerely,

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

ELE:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\1200.do

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	560,446	1
Total Sales of Water	560,446	
Other Operating Revenues		
Forfeited Discounts (470)	2,096	2
Miscellaneous Service Revenues (471)	1,433	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,182	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,711	
Total Operating Revenues	567,157	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	288	8
Pumping Expenses (620-625)	60,138	9
Water Treatment Expenses (630-635)	13,377	10
Transmission and Distribution Expenses (640-655)	41,672	11
Customer Accounts Expenses (901-904)	22,877	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	82,445	14
Total Operation and Maintenance Expenses	220,797	
Other Operating Expenses		
Depreciation Expense (403)	81,624	15
Amortization Expense (404-407)		16
Taxes (408)	83,741	17
Total Other Operating Expenses	165,365	
Total Operating Expenses	386,162	
NET OPERATING INCOME	180,995	

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	1,696	83,828	256,042	4
Commercial	214	41,469	91,086	5
Industrial	18	10,357	17,999	6
Total Metered Sales to General Customers (461)	1,928	135,654	365,127	
Private Fire Protection Service (462)	16		11,146	7
Public Fire Protection Service (463)	1		168,937	8
Other Sales to Public Authorities (464)	23	6,566	15,236	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,968	142,220	560,446	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	168,937	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)	168,937	
Forfeited Discounts (470):		
Customer late payment charges	2,096	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,096	
Miscellaneous Service Revenues (471):		
TURN-ON CHARGES AND OTHER METER REPAIR CHARGES	1,433	7
Total Miscellaneous Service Revenues (471)	1,433	
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	3,182	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,182	
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)	288	4
Total Source of Supply Expenses	288	
 PUMPING EXPENSES		
Operation Labor (620)	25,649	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,403	7
Operation Supplies and Expenses (623)	1,845	8
Maintenance of Pumping Plant (625)	16,241	9
Total Pumping Expenses	60,138	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	4,860	10
Chemicals (631)	8,517	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	13,377	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	1,854	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	46	16
Maintenance of Mains (651)	21,275	17
Maintenance of Services (652)	16,039	18
Maintenance of Meters (653)	934	19
Maintenance of Hydrants (654)	1,524	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	41,672	

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)	5,713	22
Accounting and Collecting Labor (902)	13,710	23
Supplies and Expenses (903)	4,227	24
Uncollectible Accounts (904)	(773)	25
Total Customer Accounts Expenses	22,877	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,027	27
Office Supplies and Expenses (921)	8,220	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	13,346	30
Property Insurance (924)	7,347	31
Injuries and Damages (925)	9,176	32
Employee Pensions and Benefits (926)	10,218	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,969	35
Transportation Expenses (933)	5,061	36
Maintenance of General Plant (935)	3,081	37
Total Administrative and General Expenses	82,445	
 Total Operation and Maintenance Expenses	 220,797	

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		78,296	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,792	2
Net property tax equivalent		76,504	
Social Security		6,579	3
PSC Remainder Assessment		658	4
Other (specify): NONE			5
Total tax expense		83,741	

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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203297				3
County tax rate	mills		5.179785				4
Local tax rate	mills		7.317616				5
School tax rate	mills		11.003140				6
Voc. school tax rate	mills		1.762562				7
Other tax rate - Local	mills		2.027193				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.493593				10
Less: state credit	mills		1.510000				11
Net tax rate	mills		25.983593				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.317616				14
Combined School Tax Rate	mills		12.765702				15
Other Tax Rate - Local	mills		2.027193				16
Total Local & School Tax	mills		22.110511				17
Total Tax Rate	mills		27.493593				18
Ratio of Local and School Tax to Total	dec.		0.804206				19
Total tax net of state credit	mills		25.983593				20
Net Local and School Tax Rate	mills		20.896160				21
Utility Plant, Jan. 1	\$	3,806,879	3,806,879				22
Materials & Supplies	\$	37,016	37,016				23
Subtotal	\$	3,843,895	3,843,895				24
Less: Plant Outside Limits	\$	57,195	57,195				25
Taxable Assets	\$	3,786,700	3,786,700				26
Assessment Ratio	dec.		0.989490				27
Assessed Value	\$	3,746,902	3,746,902				28
Net Local & School Rate	mills		20.896160				29
Tax Equiv. Computed for Current Year	\$	78,296	78,296				30
Tax Equivalent per 1994 PSC Report	\$	73,151					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	78,296					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)	7,624		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)	190,071		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	197,695	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	159,397		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	142,173	12,200	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,649		20
Total Pumping Plant	303,219	12,200	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,746		23
Total Water Treatment Plant	15,746	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,890		24
Structures and Improvements (341)	32,469		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)			7,624	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)			190,071	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	197,695	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			159,397	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			154,373	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,649	20
Total Pumping Plant	0	0	315,419	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,746	23
Total Water Treatment Plant	0	0	15,746	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,890	24
Structures and Improvements (341)			32,469	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)	579,905		26
Transmission and Distribution Mains (343)	1,714,414	33,828	27
Fire Mains (344)	0		28
Services (345)	319,288	30,357	29
Meters (346)	173,338	2,854	30
Hydrants (348)	166,630	16,587	31
Other Transmission and Distribution Plant (349)	21,184		32
Total Transmission and Distribution Plant	3,014,118	83,626	
GENERAL PLANT			
Land and Land Rights (389)	2,315		33
Structures and Improvements (390)	92,823		34
Office Furniture and Equipment (391)	44,557	40	35
Computer Equipment (391.1)	22,831	4,723	36
Transportation Equipment (392)	24,534	18,079	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	27,646		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	47,029	3,000	41
Communication Equipment (397)	14,366	2,795	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	276,101	28,637	
Total utility plant in service directly assignable	3,806,879	124,463	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,806,879	124,463	

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)			579,905 26
Transmission and Distribution Mains (343)	8,774		1,739,468 27
Fire Mains (344)			0 28
Services (345)	4,558		345,087 29
Meters (346)	1,240	(3,000)	171,952 30
Hydrants (348)	4,261		178,956 31
Other Transmission and Distribution Plant (349)			21,184 32
Total Transmission and Distribution Plant	18,833	(3,000)	3,075,911
GENERAL PLANT			
Land and Land Rights (389)			2,315 33
Structures and Improvements (390)			92,823 34
Office Furniture and Equipment (391)			44,597 35
Computer Equipment (391.1)			27,554 36
Transportation Equipment (392)	11,571		31,042 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			27,646 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)	2,900		47,129 41
Communication Equipment (397)			17,161 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	14,471	0	290,267
Total utility plant in service directly assignable	33,304	(3,000)	3,895,038
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	33,304	(3,000)	3,895,038

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			13,701	13,701	1
February			12,656	12,656	2
March			12,522	12,522	3
April			12,123	12,123	4
May			14,972	14,972	5
June			13,401	13,401	6
July			14,475	14,475	7
August			13,408	13,408	8
September			12,528	12,528	9
October			13,351	13,351	10
November			13,013	13,013	11
December			13,168	13,168	12
Total for year	0	0	159,318	159,318	
Less: Measured or estimated water used in main flushing and water treatment during year				2,849	13
Less: Other utility use				4,673	14
Other utility use explanation:					15
RUNNINF WATER TO PREVENT FREEZING, FIGHTING FIRES, WATER MAIN BREAKS, FLUSHING NEW MAINS DURING CONSTRUCTION.					
Water pumped into distribution system				151,796	16
Less: Water sold				142,220	17
Losses and unaccounted for				9,576	18
Percent unaccounted for to the nearest whole percent (%)				6%	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				742	21
Date of maximum: 5/21/2000					22
Cause of maximum:					23
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				224	24
Date of minimum: 9/10/2000					25
Total KWH used for pumping for the year				281,460	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)	
70 W 1ST STREET	Well 1	86	12	34,991	Yes	1
E9073 W 1ST STREET	Well 2	134	12	126,758	Yes	2
WEST 1ST STREET	Well 3	142	12	101,652	Yes	3
55 WAUPACA STREET	Well 4	48	26	64,797	Yes	4
225 PINE STREET	Well 6	184	12	58,254	Yes	5
128 PERSHING STREET	Well 7	63	16	59,917	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2	WELL 3	1
Location	70 W 1ST STREET	E 9073 W 1ST STREET	WEST 1ST STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE 10-L-20	GOULDS 12RJHO	GOULDS 8DHH-0 SEMI OPEN	5
Year Installed	1997	1997	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	1,200	500	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	10
Year Installed	1997	1997	1925	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 6	WELL 7	14
Location	55 WAUPACA STREET	225 PINE STREET	128 PERSHING STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	SIMMONS SL95	SIMMONS SL9 SEMI OPEN	FAIRBANKS MORSE	18
Year Installed	1997	1997	1997	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	400	450	265	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	1995	1925	1925	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	30	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	CTY HYW I TOWER	HARRIET STREET TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1997	1937	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	157	110	6
Total capacity in gallons	400,000	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	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	3.000	122	0	0	0	122	1	
M	D	4.000	7,646	0	0	0	7,646	2	
P	D	4.000	8	0	0	0	8	3	
M	D	6.000	104,665	0	1,354	0	103,311	4	
P	D	6.000	2,979	1,354	0	0	4,333	5	
M	D	8.000	19,269	0	0	0	19,269	6	
P	D	8.000	2,721	0	0	0	2,721	7	
M	D	10.000	12,494	0	0	0	12,494	8	
P	D	10.000	3,464	0	0	0	3,464	9	
M	D	12.000	1,991	0	0	0	1,991	10	
P	D	12.000	356	0	0	0	356	11	
A	T	14.000	13,487	0	0	0	13,487	12	
M	T	14.000	13,123	0	0	0	13,123	13	
P	D	14.000	490	0	0	0	490	14	
Total Within Municipality			182,815	1,354	1,354	0	182,815		
Total Utility			182,815	1,354	1,354	0	182,815		

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)	
P	0.625	545	0	0	0	545		1
P	0.750	34	0	0	0	34	34	2
M	0.750	1,416	0	53	0	1,363	235	3
P	1.000	40	55	0	0	95	22	4
M	1.000	167	0	0	0	167	45	5
L	1.000	1	0	0	0	1		6
M	1.250	18	0	0	0	18		7
L	1.250	2	0	0	0	2		8
P	1.500	4	1	0	0	5	2	9
M	1.500	16	0	0	0	16	1	10
M	2.000	49	0	0	0	49	1	11
M	3.000	2	0	0	0	2		12
M	4.000	31	0	0	0	31	1	13
M	6.000	8	0	0	0	8		14
Total Utility		2,333	56	53	0	2,336	341	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,988	0	4	(3)	1,981	33	1
0.750	50	0	0	0	50	3	2
1.000	51	3	2	3	55	8	3
1.250	1	0	0	0	1	0	4
1.500	39	5	0	0	44	5	5
2.000	18	1	0	0	19	1	6
3.000	11	0	1	0	10	5	7
4.000	4	0	0	0	4	4	8
6.000	5	0	0	0	5	4	9
Total:	2,167	9	7	0	2,169	63	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,685	138	7	2	0	149	1,981	1
0.750	22	16	1	1	0	10	50	2
1.000	0	34	6	9	0	6	55	3
1.250	0	0	1	0	0	0	1	4
1.500	0	26	3	6	1	8	44	5
2.000	0	9	4	2	0	4	19	6
3.000	0	4	1	2	0	3	10	7
4.000	0	0	0	1	2	1	4	8
6.000	0	0	0	0	5	0	5	9
Total:	1,707	227	23	23	8	181	2,169	

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	262		6	(256)	0	1
Within Municipality	0	6		256	262	2
Total Fire Hydrants	262	6	6	0	262	
Flushing Hydrants						
	6				6	3
Total Flushing Hydrants	6	0	0	0	6	

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:	262
Number of distribution system valves end of year:	777
Number of distribution valves operated during year:	300

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 625 (Maintenance of Pumping Plant) - The Utilities incurred \$13,927 rehabilitating well # 3.

Account 630 (Operation Labor) - The Utility allocated personnel costs to the water treatment area based on employee timecards.

Account 631 (Chemicals) - 1999 chemical costs were higher than normal. The expenses incurred for 2000 were consist costs incurred in years prior to 1999.

Account 651 (Maintenance of Mains) - The Utility incurred more main breaks and repairs in 2000. 1999 costs incurred were significantly below the Utilities historical average while 2000 was higher.

Account 652 (Maintenance of Services) - Had more service maintenance projects in 2000 with a couple of large repairs projects at the golf course and in the city park. The Utility also incurred sidewalk repair costs associated with these service repairs.

Account 904 (Uncollectible Accounts) - Credit balance represents bad debt recoveries from prior periods.

Account 928 (Regulatory Commission Expenses) - Costs were incurred during 1999 with the water increase application.

Property Tax Equivalent (Water) (Page W-07)

In 2000, the actual Property Tax Equivalent amount is higher than the 1994 rate thus, the Utility used the actual amount.

Water Utility Plant in Service (Page W-08)

Account 325 (Electric Pumping Equipment) - Purchase a backup pump in 2000 at a cost of \$12,200.

Account 392 (Transportation Equipment) - Purchased a new truck for the Water Utility at a cost of \$18,079. Retired old Water Utility truck that was originally purchased for \$11,571.

Account 346 (Meters) - The adjustment to reduce the meter balance by \$3,000 resulted from the reversal of an estimated final contract payment accrued in 1998 to install new meters. Because of performance issues, the contractor agreed to waiwe the final invoice of \$3,000.

Water Mains (Page W-15)

The City reconstructed a steet during 2000 and the Utility was charged for the costs incurred to replace water mains, water services and hydrants. The Utility internally financed the cost to replace the 6 inch metal main with 6 inch plastic with available cash on hand.

Water Services (Page W-16)

2 new services were constructed and financed by developers. Water service replacements were incurred as part of a City street reconctrution project and the Utility internally financed the cost to replace these services with available cash on hand.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

The adjustment to the number of meters was to properly classify the actual size of the meters. 3 one inch meters were classified as 5/8 inch meters.

Hydrants and Distribution System Valves (Page W-18)

The adjustment for the number of hydrants was made to properly classify the hydrants as within Municipality.

Only 300 valves were test during the year due to the lack of summer employees in 2000.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	4,536,941	1
Total Sales of Electricity	4,536,941	
Other Operating Revenues		
Forfeited Discounts (450)	6,916	2
Miscellaneous Service Revenues (451)	275	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	49,082	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	14,533	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	70,806	
Total Operating Revenues	4,607,747	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	3,664,086	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	147,657	11
Customer Accounts Expenses (901-904)	44,935	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	230,230	14
Total Operation and Maintenance Expenses	4,086,908	
Other Expenses		
Depreciation Expense (403)	200,031	15
Amortization Expense (404-407)		16
Taxes (408)	113,911	17
Total Other Expenses	313,942	
Total Operating Expenses	4,400,850	
NET OPERATING INCOME	206,897	

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	6,916	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,916	
Miscellaneous Service Revenues (451):		
RECONNECT CHARGES	275	3
Total Miscellaneous Service Revenues (451)	275	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	49,082	5
Total Rent from Electric Property (454)	49,082	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALE OF SCRAP METAL	2,050	7
SALES TAX DISCOUNT	893	8
CHARGES FOR TRENCHING	850	9
CHARGES FOR REPAIRS AND OTHER SERVICES	3,467	10
TREE TRIMMING	4,650	11
CHARTER CABLE ADMINISTRATIVE CHARGES	2,623	12
Total Other Electric Revenues (456)	14,533	
Amortization of Construction Grants (457):		
NONE		13
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)	3,664,086	15
Other Expenses (546)		16
Total Other Power Supply Expenses	3,664,086	
Total Power Production Expenses	3,664,086	
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)	8,778	21
Line and Station Supplies and Expenses (562)	6,494	22
Street Lighting and Signal System Expenses (565)	14,408	23
Meter Expenses (566)	7,700	24
Customer Installations Expenses (567)	1,830	25
Miscellaneous Distribution Expenses (569)	7,783	26
Maintenance of Structures and Equipment (571)	765	27
Maintenance of Lines (572)	85,877	28
Maintenance of Line Transformers (573)	12,995	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)	1,027	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	147,657	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	15,753	33
Accounting and Collecting Labor (902)	25,768	34
Supplies and Expenses (903)	5,960	35
Uncollectible Accounts (904)	(2,546)	36
Total Customer Accounts Expenses	44,935	
 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)	44,232	38
Office Supplies and Expenses (921)	13,216	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	55,752	41
Property Insurance (924)	10,872	42
Injuries and Damages (925)	26,439	43
Employee Pensions and Benefits (926)	28,826	44
Regulatory Commission Expenses (928)	1,389	45
Miscellaneous General Expenses (930)	33,989	46
Transportation Expenses (933)	12,266	47
Maintenance of General Plant (935)	3,249	48
Total Administrative and General Expenses	230,230	
Total Operation and Maintenance Expenses	4,086,908	

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		87,272	1
Social Security		18,472	2
Wisconsin Gross Receipts Tax		3,027	3
PSC Remainder Assessment		5,140	4
Other (specify): NONE			5
Total tax expense		113,911	

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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203297				3
County tax rate	mills		5.179785				4
Local tax rate	mills		7.317616				5
School tax rate	mills		11.003140				6
Voc. school tax rate	mills		1.762562				7
Other tax rate - Local	mills		2.027193				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.493593				10
Less: state credit	mills		1.510000				11
Net tax rate	mills		25.983593				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.317616				14
Combined School Tax Rate	mills		12.765702				15
Other Tax Rate - Local	mills		2.027193				16
Total Local & School Tax	mills		22.110511				17
Total Tax Rate	mills		27.493593				18
Ratio of Local and School Tax to Total	dec.		0.804206				19
Total tax net of state credit	mills		25.983593				20
Net Local and School Tax Rate	mills		20.896160				21
Utility Plant, Jan. 1	\$	4,035,275	4,035,275				22
Materials & Supplies	\$	124,574	124,574				23
Subtotal	\$	4,159,849	4,159,849				24
Less: Plant Outside Limits	\$	37,560	37,560				25
Taxable Assets	\$	4,122,289	4,122,289				26
Assessment Ratio	dec.		0.989490				27
Assessed Value	\$	4,078,964	4,078,964				28
Net Local & School Rate	mills		20.896160				29
Tax Equiv. Computed for Current Year	\$	85,235	85,235				30
Tax Equivalent per 1994 PSC Report	\$	87,272					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	87,272					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
 DISTRIBUTION PLANT			
Land and Land Rights (360)	1,706		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,160,816	1,116,749	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	481,541	426,216	38
Overhead Conductors and Devices (365)	627,322	27,947	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	212,461	21,543	41
Line Transformers (368)	465,022	49,322	42
Services (369)	216,103	56,323	43
Meters (370)	176,708	11,349	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	152,321	945	47
Total Distribution Plant	3,494,000	1,710,394	
 GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	117,785		49
Office Furniture and Equipment (391)	43,189	59	50
Computer Equipment (391.1)	55,906	5,939	51
Transportation Equipment (392)	230,936		52
Stores Equipment (393)	1,586		53
Tools, Shop and Garage Equipment (394)	53,364	2,202	54
Laboratory Equipment (395)	20,726		55
Power Operated Equipment (396)	15,000	3,000	56
Communication Equipment (397)	2,783	4,193	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,706 34
Structures and Improvements (361)			0 35
Station Equipment (362)			2,277,565 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,521		902,236 38
Overhead Conductors and Devices (365)	31,160		624,109 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			234,004 41
Line Transformers (368)	76		514,268 42
Services (369)	236		272,190 43
Meters (370)	6,527		181,530 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	66		153,200 47
Total Distribution Plant	43,586	0	5,160,808
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			117,785 49
Office Furniture and Equipment (391)			43,248 50
Computer Equipment (391.1)			61,845 51
Transportation Equipment (392)			230,936 52
Stores Equipment (393)			1,586 53
Tools, Shop and Garage Equipment (394)			55,566 54
Laboratory Equipment (395)			20,726 55
Power Operated Equipment (396)	2,900		15,100 56
Communication Equipment (397)			6,976 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	541,275	15,393	
Total utility plant in service directly assignable	4,035,275	1,725,787	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	4,035,275	1,725,787	

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	2,900	0	553,768
Total utility plant in service directly assignable	46,486	0	5,714,576
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	46,486	0	5,714,576

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)	0.89	32.45	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)	0.04	24.39	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV	0.03	2.97	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	17,708	Wednesday	01/12/2000	10:00	8,043	1
February	02	16,965	Friday	02/11/2000	12:00	7,459	2
March	03	16,673	Thursday	03/09/2000	13:00	7,779	3
April	04	16,061	Monday	04/17/2000	11:00	7,234	4
May	05	16,128	Friday	05/12/2000	14:00	7,583	5
June	06	16,674	Friday	06/16/2000	12:00	7,821	6
July	07	16,600	Thursday	07/06/2000	14:00	7,705	7
August	08	17,671	Tuesday	08/15/2000	11:00	8,584	8
September	09	17,210	Monday	09/11/2000	11:00	7,352	9
October	10	16,286	Monday	10/02/2000	11:00	7,554	10
November	11	16,861	Thursday	11/09/2000	12:00	7,461	11
December	12	17,606	Wednesday	12/06/2000	11:00	7,603	12
Total	202,443					92,178	

System Name

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

Type of Reading	Supplier
------------------------	-----------------

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	92,178	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	92,178	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	88,085	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	99	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	99	23
Total Sold and Used	88,184	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,994	27
Total Energy Losses	3,994	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.3329%	29
Total Disposition of Energy	92,178	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	2,245	17,648	1
Total Sales for Residential Sales		2,245	17,648	
Commercial & Industrial				
INDUSTRIAL	CP-2	15	50,051	2
COMMERCIAL	GS-1	361	18,928	3
COMMERCIAL	GS-3	53	578	4
Total Sales for Commercial & Industrial		429	69,557	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	16	880	5
Total Sales for Public Street & Highway Lighting		16	880	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,690	88,085	

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)	
		1,008,031		1,008,031	1
0	0	1,008,031	0	1,008,031	
		2,361,611		2,361,611	2
		1,000,881		1,000,881	3
		101,431		101,431	4
0	0	3,463,923	0	3,463,923	
		64,987		64,987	5
0	0	64,987	0	64,987	
				0	6
0	0	0	0	0	
0	0	4,536,941	0	4,536,941	

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	Badger Power				1
Point of Delivery	Clintonville				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	34.5				4
Point of Metering	Clintonville				5
Total of 12 Monthly Maximum Demands -- kW	203,443				6
Average load factor	62.0685%				7
Total Cost of Purchased Power	3,664,086				8
Average cost per kWh	0.0397				9
On-Peak Hours (if applicable)	0800-2000				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,579	4,463			12
February	3,386	4,073			13
March	3,579	4,200			14
April	2,965	4,269			15
May	3,435	4,149			16
June	3,614	4,208			17
July	3,227	4,478			18
August	4,004	4,580			19
September	3,305	4,047			20
October	3,423	4,131			21
November	3,401	4,060			22
December	3,272	4,332			23
Total kWh (000)	41,190	50,990			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	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	█	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		48
Based on Total Coal Used at Plant		49
Based on Coal Used Solely in Electric Generation		50
Average BTU per kWh Net Generation		51
Total Cost of Fuel (Oil and/or Coal)		52
per kWh Net Generation (\$)		53
		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	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	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)		
Name of Substation	Downtown	E-Madison	Industrial			1
Voltage--High Side	3,450	3,450	3,450			2
Voltage--Low Side	416	416	416			3
Num. Main Transformers in Operation	2	1	2			4
Capacity of Transformers in kVA	15,000	7,500	17,500			5
Number of Spare Transformers on Hand						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)		
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)		
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	2,877	796	48,110	1
Acquired during year	203	21	3,410	2
Total	3,080	817	51,520	3
Retired during year	107	5	0	4
Sales, transfers or adjustments increase (decrease)			(175)	5
Number end of year	2,973	812	51,345	6
Number end of year accounted for as follows:				7
In customers' use	2,756	739	47,191	8
In utility's use	10	4	105	9
Inactive transformers on system				10
Locked meters on customers' premises	2			11
In stock	205	69	4,049	12
Total end of year	2,973	812	51,345	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				
Incandescent	500	1	1,270	1
Sodium Vapor	150	369	468,959	2
Sodium Vapor	250	148	187,960	3
Total		518	658,189	
Ornamental				
Sodium Vapor	150	171	217,170	4
Total		171	217,170	
Other				
Other	320	4	5,080	5
Total		4	5,080	

ELECTRIC OPERATING SECTION FOOTNOTES

Other Operating Revenues (Electric) (Page E-02)

Account 454 (Rent from Electric Property) - The Utility always recognized pole rental revenue in the year after earned. In 2000, the pole rental charge for 1999 and 2000 was recognized. In future years, revenue recognized will be the revenue earned for that year.

Electric Operation & Maintenance Expenses (Page E-03)

Account 565 (Street Lighting and Signal System expenses) - 1999 expenses were significantly lower than the Utilities annual average expense. Costs incurred in 2000 were consistent with years prior to 1999.

Account 904 (Uncollectible Accounts) - Results from recovery of prior year account writeoffs.

Account 923 (Outside Services Employed) - The Utility contracted with Forsters Engineering to assist the Utility during the time period that the Utility was without an Operations General Manager. The Utility also contracted with Forsters Engineering for System maps.

Account 925 (Injuries and Damage) - The increase is due to increases in the insurance premiums. The Utility pays the City its portion of the insurance cost.

Line 928 (Regulatory Commission Expense) - This expense decreased since 1999 had a rate increase application and study performed by the PSCW.

Line 930 (Miscellaneous General Expense) - 2000 expenses include \$2,650 for tuition and related expenses as well as a higher allocation of personnel time while at training.

Electric Utility Plant in Service (Page E-06)

Account 362 & 364 (Station Equipment and Poles, Towers and Fixtures) - The additions were part of a \$1,500,000 new sub-station that was completed and placed into service during 2000.

Account 365 (Overhead Conductors and Devices) - Additions consist primarily of new overhead conductors installed as part of Highway 156 project.

Account 367 (Underground Conductors and Devices) - Installation of underground conductor for subdivision.
