



3013 (02-09-04)

ANNUAL REPORT

OF

Name: RIVER FALLS MUNICIPAL UTILITY

Principal Office: 125 EAST ELM STREET
RIVER FALLS, WI 54022

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: RIVER FALLS MUNICIPAL UTILITY

Utility Address: 125 EAST ELM STREET
RIVER FALLS, WI 54022

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR CARL H. GAULKE

Title: GENERAL MANAGER

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: carlhg@wppisys.org

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR CARL GAULKE

Title: UTILITY FINANCE DIRECTOR

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: carlhg@wppisys.org

Name: MR NEIL WILLIAMS

Title: POWER PLANT SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0917

Fax Number: (715) 425 - 0919

E-mail Address:

Name: MR ROGER DELONG

Title: UTILITY ELECTRIC SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0928 EXT 104

Fax Number: (715) 425 - 7217

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone: () -

Name of utility commission/committee: CITY OF RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:

- MR WAYNE BEEBE
- MR JAMES DIECK, PRESIDENT
- MR WARREN LEONARD
- MR JAMES MURPHY
- MR BRIAN SCHULTZ, COMPTROLLER
- MR BRUCE TOKHEIM, VICE PRESIDENT

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	8,190,912	7,696,462	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,500,582	5,977,424	2
Depreciation Expense (403)	735,210	573,852	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	525,093	481,024	5
Total Operating Expenses	7,760,885	7,032,300	
Net Operating Income	430,027	664,162	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	430,027	664,162	
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)	189,425	245,779	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	189,425	245,779	
Total Income	619,452	909,941	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,104	635	13
Total Miscellaneous Income Deductions	1,104	635	
Income Before Interest Charges	618,348	909,306	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	301,325	302,136	14
Amortization of Debt Discount and Expense (428)	13,048	14,866	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	393	954	18
Interest Charged to Construction--Cr. (432)	19,000	104,375	19
Total Interest Charges	295,766	213,581	
Net Income	322,582	695,725	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,589,860	9,894,135	20
Balance Transferred from Income (433)	322,582	695,725	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,912,442	10,589,860	

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 EARNED ON INVESTMENTS AND SPECIAL FUNDS	189,425	5
Total (Acct. 419):	189,425	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW SPECIAL ASSESSMENTS	1,104	8
Total (Acct. 426):	1,104	
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 and 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	1,052,770	7,138,142	0	0	8,190,912	1	
Less: interdepartmental sales	1,353		0	0	1,353	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	6	1,248			1,254	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	1,051,411	7,136,894	0	0	8,188,305		

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	221,803		221,803	1
Electric operating expenses	956,907		956,907	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	7,332		7,332	8
Electric utility plant accounts	59,282		59,282	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	47		47	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	1,245,371	0	1,245,371	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	28,411,415	25,082,558	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,595,488	7,968,282	2
Net Utility Plant	19,815,927	17,114,276	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	19,815,927	17,114,276	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	922,294	978,272	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,005,209	2,608,933	9
Total Other Property and Investments	1,927,503	3,587,205	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(188,780)	4,572	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	250	250	12
Temporary Cash Investments (136)	1,085,616	1,043,756	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	785,250	684,793	15
Other Accounts Receivable (143)	51,149	95,638	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	2,180	3,053	18
Materials and Supplies (151-163)	351,030	281,744	19
Prepayments (165)	27,130	29,301	20
Interest and Dividends Receivable (171)	8,489	16,296	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,122,314	2,159,403	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	109,154	122,202	24
Other Deferred Debits (182-186)	16,240	16,240	25
Total Deferred Debits	125,394	138,442	
Total Assets and Other Debits	23,991,138	22,999,326	

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)	300,000	300,000	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	10,912,442	10,589,860	28
Total Proprietary Capital	11,212,442	10,889,860	
LONG-TERM DEBT			
Bonds (221-222)	5,335,000	6,014,035	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	685,320	0	31
Total Long-Term Debt	6,020,320	6,014,035	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	686,044	636,285	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	11,528	8,001	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	63,705	68,502	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	9,979	33,815	40
Miscellaneous Current and Accrued Liabilities (242)	348,861	175,237	41
Total Current and Accrued Liabilities	1,120,117	921,840	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	27,522	0	44
Total Deferred Credits	27,522	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,610,737	5,173,591	49
Total Liabilities and Other Credits	23,991,138	22,999,326	

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)	8,229,647	0	0	18,602,980	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)	7,908			1,570,880	7
Total Utility Plant	8,237,555	0	0	20,173,860	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,415,754	0	0	7,179,734	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,415,754	0	0	7,179,734	
Net Utility Plant	6,821,801	0	0	12,994,126	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	1,286,185	6,682,097			7,968,282	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	152,912	582,298			735,210	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,051				15,051	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	5,528	36,380			41,908	9
Salvage	3,821	7,068			10,889	10
Other credits (specify):						11
SALE OF JUNK PLANT	92	4,031			4,123	12
Total credits	177,404	629,777	0	0	807,181	13
Debits during year						14
Book cost of plant retired	41,758	125,289			167,047	15
Cost of removal	6,077	6,851			12,928	16
Other debits (specify):						17
					0	18
Total debits	47,835	132,140	0	0	179,975	19
Balance End of Year	1,415,754	7,179,734	0	0	8,595,488	20
						21
						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 (151)	26,422				26,422	24,723	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			313,288		313,288	247,081	3
Total Electric Utility					339,710	271,804	

Account	Total End of Year	Amount Prior Year	
Electric utility total	339,710	271,804	1
Water utility (154)	11,320	9,940	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	351,030	281,744	

**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)				
ELECTRIC MORTGAGE REVENUE BOND 1994	2,832	E-428	24,760	1
ELECTRIC MORTGAGE REVENUE BOND 1998	5,434	E-428	68,840	2
PUBLIC WORKS GARAGE FUND 1989	0	0	0	3
WATER WORKS MORTGAGE REVENUE BOND 1991	1,797	W-428	10,332	4
WATER WORKS MORTGAGE REVENUE BOND 1992	2,985	W-428	5,222	5
Total			109,154	
Unamortized premium on debt (251)				
NONE	0	0	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	300,000	1
Changes during year (explain):		2
Balance end of year	300,000	

BONDS (ACCTS. 221 AND 222)

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)	
PUBLIC WORKS GARAGE G.O. BONDS	10/10/1989	12/01/1999	7.00%	0	1
WATER WORKS MORTG. REVENUE BONDS	05/14/1991	10/01/2006	7.00%	410,000	2
ELECTRIC MORTG. REVENUE BONDS 1994	04/05/1994	10/01/2009	6.00%	810,000	3
WATER WORKS MORTG. REVENUE BONDS 1994	06/23/1994	10/01/2002	6.00%	160,000	4
ADVANCE FROM ELECTRIC UTILITY TO WATER	12/01/1997	12/01/2006	5.00%	0	5
ELECTRIC MORTG. REVENUE BOND, 1998	06/23/1998	10/01/2013	4.45%	3,955,000	6
Total Bonds (Account 221):				5,335,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 5,335,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
ELECTRIC REVENUE NOTE 2000	03/27/2000	03/27/2005	5.44%	433,279	1
ADVANCE FROM ELECTRIC UTILITY TO WATER	12/01/1997	12/01/2006	5.00%	252,041	2
Total for Account 224				685,320	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	145,430	2
Charged electric department expense	379,663	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	525,093	
Taxes paid during year:		
County, state and local taxes	416,085	6
Social Security taxes	89,439	7
PSC Remainder Assessment	10,035	8
Other (explain):		
WI GROSS RECEIPT TAX	9,534	9
Total payments and other debits	525,093	
Balance end of year	0	

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)					
PUBLIC WORKS GARAGE 1989	0			0	1
WATER WORKS MORTGAGE REVENUE 1991	7,691	29,899	30,765	6,825	2
WATER WORKS MORTGAGE REVENUE 1992	3,264	12,092	13,055	2,301	3
ELECTRIC MORTGAGE REVENUE BOND 1994	11,603	45,587	46,410	10,780	4
ADVANCE FROM ELECTRIC TO WATER	0			0	5
ELECTRIC MORTGAGE REVENUE BONDS	45,944	181,630	183,775	43,799	6
Subtotal	68,502	269,208	274,005	63,705	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ELECTRIC LOAN 2000	0	19,109	19,109	0	8
WATER/SEWER ADVANCE FROM ELECTRIC		13,008	13,008	0	9
Subtotal	0	32,117	32,117	0	
Notes Payable (231)					
Customer Deposits	0	393	393	0	10
Subtotal	0	393	393	0	
Total	68,502	301,718	306,515	63,705	

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	3,707,768	1,465,823	0	0	0	5,173,591	1
Add credits during year:							
For Services	50,908					50,908	2
For Mains	359,825					359,825	3
Other (specify):							
PRIMARY EXTENSION		26,413				26,413	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,118,501	1,492,236	0	0	0	5,610,737	
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):		
ADVANCES FROM WATER AND SEWER UTILITY	922,294	1
Total (Acct. 123):	922,294	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
ELECTRIC SYSTEM IMPROVEMENTS	25,437	3
STREET LIGHTING RESERVES	16,978	4
SUBSTATION RESERVE FUND	190,912	5
DIST. DEVELOPMENT RESERVE FUND	38,352	6
CAPACITY PAYMENT RESERVES	382,295	7
VEHICLE REPLACEMENT RESERVE ELECTRIC	179,185	8
HYDRO REPAIR RESERVE FUND	82,425	9
VEHICLE REPLACEMENT RESERVE WATER	45,295	10
WATER UTILITY IMPROVEMENT FUND	41,101	11
Total (Acct. 125):	1,001,980	
Depreciation Fund (126):		
NONE		12
Total (Acct. 126):	0	
Other Special Funds (128):		
CUSTOMER DEPOSITS	3,229	13
Total (Acct. 128):	3,229	
Interest Special Deposits (132):		
NONE		14
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		15
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		16
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	81,232	17
Electric	704,018	18
Sewer (Regulated)		19
Other (specify):		

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)
Customer Accounts Receivable (142):		
NONE		20
Total (Acct. 142):		785,250
Other Accounts Receivable (143):		
Sewer (Non-regulated)		21
Merchandising, jobbing and contract work		22
Other (specify):		
ELECTRIC	49,383	23
WATER	1,766	24
Total (Acct. 143):		51,149
Receivables from Municipality (145):		
ELECTRIC	1,982	25
WATER	198	26
Total (Acct. 145):		2,180
Prepayments (165):		
HEALTH, DENTAL, LIFE AND DISABILITY INSURANCE	21,614	27
AUTO INSURANCE	(3,704)	28
MAINTENANCE AGREEMENT	7,084	29
	2,136	30
Total (Acct. 165):		27,130
Extraordinary Property Losses (182):		
NONE		31
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
STH 35 NORTH 24" CASING	16,240	32
Total (Acct. 183):		16,240
Clearing Accounts (184):		
NONE		33
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		34
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		35
Total (Acct. 186):		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)	
<hr/>		
Payables to Municipality (233):		
NONE		36
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
NONE	27,522	37
Total (Acct. 253):	27,522	

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	7,972,901	16,638,421	0	0	24,611,322	1
Materials and Supplies	10,630	305,757	0	0	316,387	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,350,969	6,930,915	0	0	8,281,884	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,913,134	1,479,029	0	0	5,392,163	6
Other (specify):					0	7
Average Net Rate Base	2,719,428	8,534,234	0	0	11,253,662	
Net Operating Income	273,925	156,102	0	0	430,027	8
Net Operating Income as a percent of Average Net Rate Base	10.07%	1.83%	N/A	N/A	3.82%	

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	300,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	10,751,151	3
Other (Specify):		4
Total Average Proprietary Capital	11,051,151	
Net Income		
Net Income	322,582	5
Percent Return on Proprietary Capital	2.92%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 14, 2001

Mr. Carl H. Gaulke, General Manager
River Falls Municipal Utility
125 East Elm Street
River Falls, WI 54022-2307

2000 Analytical Review DWCCA-5110-ELE

Dear Mr. Gaulke:

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

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

Sincerely,

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

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,018,556	1
Total Sales of Water	1,018,556	
Other Operating Revenues		
Forfeited Discounts (470)	3,233	2
Miscellaneous Service Revenues (471)	11,398	3
Rents from Water Property (472)	4,611	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,972	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	34,214	
Total Operating Revenues	1,052,770	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	108,392	9
Water Treatment Expenses (640-652)	35,217	10
Transmission and Distribution Expenses (660-678)	137,676	11
Customer Accounts Expenses (901-905)	42,187	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	157,031	14
Total Operation and Maintenance Expenses	480,503	
Other Operating Expenses		
Depreciation Expense (403)	152,912	15
Amortization Expense (404-407)		16
Taxes (408)	145,430	17
Total Other Operating Expenses	298,342	
Total Operating Expenses	778,845	
NET OPERATING INCOME	273,925	

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	18	83	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	18	83	
Metered Sales to General Customers (461)				
Residential	3,000	181,487	397,701	4
Commercial	357	107,325	151,924	5
Industrial				6
Total Metered Sales to General Customers (461)	3,357	288,812	549,625	
Private Fire Protection Service (462)	53		33,759	7
Public Fire Protection Service (463)	3,333		341,202	8
Other Sales to Public Authorities (464)	59	78,012	92,534	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	986	1,353	12
Total Sales of Water	6,804	367,828	1,018,556	

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)	341,032	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)	170	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	341,202	
Forfeited Discounts (470):		
Customer late payment charges	3,233	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,233	
Miscellaneous Service Revenues (471):		
FLUSHING AGREEMENT PRIVATE HYDRANTS	4,845	7
TESTING BACKFLOW PREVENTORS	700	8
RECONNECT FEES	375	9
NSF CHECK FEES	250	10
CHARGE FOR OUTSIDE WATER METER	3,406	11
MISCELLANEOUS REVENUE	1,822	12
Total Miscellaneous Service Revenues (471)	11,398	
Rents from Water Property (472):		
RENTAL FEE FROM MIDWEST WIRELESS	4,611	13
Total Rents from Water Property (472)	4,611	
Interdepartmental Rents (473):		
NONE		14
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,766	15
Other (specify): MISCELLANEOUS	2,206	16
Total Other Water Revenues (474)	14,972	
Amortization of Construction Grants (475):		
NONE		17
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	4,005	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	46,304	17
Pumping Labor and Expenses (624)	21,287	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)	19	22
Maintenance of Structures and Improvements (631)	9,247	23
Maintenance of Power Production Equipment (632)	1,081	24
Maintenance of Pumping Equipment (633)	26,449	25
Total Pumping Expenses	108,392	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,535	26
Chemicals (641)	22,027	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	6,308	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,347	33
Total Water Treatment Expenses	35,217	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	17,132	34
Storage Facilities Expenses (661)	1,983	35
Transmission and Distribution Lines Expenses (662)	14,903	36
Meter Expenses (663)	7,153	37
Customer Installations Expenses (664)	58	38
Miscellaneous Expenses (665)	16,079	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	8,270	41
Maintenance of Structures and Improvements (671)	9,968	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,845	43
Maintenance of Transmission and Distribution Mains (673)	31,045	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	11,564	46
Maintenance of Meters (676)	1,314	47
Maintenance of Hydrants (677)	15,362	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	137,676	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	9,828	51
Customer Records and Collection Expenses (903)	32,353	52
Uncollectible Accounts (904)	6	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	42,187	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	47,025	56
Office Supplies and Expenses (921)	10,920	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	4,227	59
Property Insurance (924)	4,512	60
Injuries and Damages (925)	12,054	61
Employee Pensions and Benefits (926)	59,111	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	12,556	65
Rents (931)	6,626	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	157,031	
 Total Operation and Maintenance Expenses	 480,503	

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		132,020	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,973	2
Net property tax equivalent		128,047	
Social Security		16,608	3
PSC Remainder Assessment		1,312	4
Other (specify): AMOUNT OF SOCIAL SECURITY CHARGED TO PLANT		(537)	5
Total tax expense		145,430	

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			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.257180	0.255603			3
County tax rate	mills		7.117678	4.437836			4
Local tax rate	mills		7.507267	7.452975			5
School tax rate	mills		12.996790	12.917067			6
Voc. school tax rate	mills		2.251349	2.237538			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		30.130264	27.301019			10
Less: state credit	mills		1.708577	1.600701			11
Net tax rate	mills		28.421687	25.700318			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.507267	7.452975			14
Combined School Tax Rate	mills		15.248139	15.154605			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		22.755406	22.607580			17
Total Tax Rate	mills		30.130264	27.301019			18
Ratio of Local and School Tax to Total	dec.		0.755234	0.828086			19
Total tax net of state credit	mills		28.421687	25.700318			20
Net Local and School Tax Rate	mills		21.465030	21.282063			21
Utility Plant, Jan. 1	\$	7,728,422	6,646,443	1,081,979			22
Materials & Supplies	\$	9,940	8,548	1,392			23
Subtotal	\$	7,738,362	6,654,991	1,083,371			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	7,738,362	6,654,991	1,083,371			26
Assessment Ratio	dec.		0.777700	0.780700			27
Assessed Value	\$	6,021,374	5,175,587	845,788			28
Net Local & School Rate	mills		21.465030	21.282063			29
Tax Equiv. Computed for Current Year	\$	129,094	111,094	18,000			30
Tax Equivalent per 1994 PSC Report	\$	132,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	132,020					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 \$100,000 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	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,707		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)	87,720		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	90,427	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	85,431		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	191,390		17
Diesel Pumping Equipment (326)	29,465		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	306,286	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	46,319		23
Total Water Treatment Plant	46,319	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	412		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			2,707 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)			87,720 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	90,427
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			85,431 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			191,390 17
Diesel Pumping Equipment (326)			29,465 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	306,286
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			46,319 23
Total Water Treatment Plant	0	0	46,319
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			412 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 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 AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	847,408		26
Transmission and Distribution Mains (343)	4,147,235	367,995	27
Fire Mains (344)	0		28
Services (345)	831,599	56,867	29
Meters (346)	475,962	54,997	30
Hydrants (348)	512,444	57,044	31
Other Transmission and Distribution Plant (349)	659		32
Total Transmission and Distribution Plant	6,815,719	536,903	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	204,463		34
Office Furniture and Equipment (391)	16,910	2,666	35
Computer Equipment (391.1)	42,124	2,437	36
Transportation Equipment (392)	50,550	10,702	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,970	1,049	39
Laboratory Equipment (395)	11,764		40
Power Operated Equipment (396)	8,732		41
Communication Equipment (397)	3,318	1,492	42
SCADA Equipment (397.1)	115,574		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	457,405	18,346	
Total utility plant in service directly assignable	7,716,156	555,249	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,716,156	555,249	

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)			847,408 26
Transmission and Distribution Mains (343)	18,467		4,496,763 27
Fire Mains (344)			0 28
Services (345)	2,739		885,727 29
Meters (346)	3,504		527,455 30
Hydrants (348)	1,792		567,696 31
Other Transmission and Distribution Plant (349)			659 32
Total Transmission and Distribution Plant	26,502	0	7,326,120
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			204,463 34
Office Furniture and Equipment (391)			19,576 35
Computer Equipment (391.1)	3,484		41,077 36
Transportation Equipment (392)	11,772		49,480 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			5,019 39
Laboratory Equipment (395)			11,764 40
Power Operated Equipment (396)			8,732 41
Communication Equipment (397)			4,810 42
SCADA Equipment (397.1)			115,574 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	15,256	0	460,495
Total utility plant in service directly assignable	41,758	0	8,229,647
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	41,758	0	8,229,647

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	63,756	2.94%	2,579	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	63,756		2,579	
PUMPING PLANT				
Structures and Improvements (321)	38,053	2.44%	2,085	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	85,582	5.00%	9,569	12
Diesel Pumping Equipment (326)	21,145	4.29%	1,264	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	144,780		12,918	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	17,101	6.00%	2,779	17
Total Water Treatment Plant	17,101		2,779	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	177,568	1.87%	15,847	19
Transmission and Distribution Mains (343)	337,088	1.10%	47,538	20
Fire Mains (344)	0			21
Services (345)	182,191	2.09%	17,946	22
Meters (346)	164,341	6.00%	30,102	23
Hydrants (348)	70,154	1.85%	9,991	24
Other Transmission and Distribution Plant (349)	(507)	5.00%	33	25
Total Transmission and Distribution Plant	930,835		121,457	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					66,335	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	66,335	
321					40,138	8
322					0	9
323					0	10
324					0	11
325					95,151	12
326					22,409	13
327					0	14
328					0	15
	0	0	0	0	157,698	
331					0	16
332					19,880	17
	0	0	0	0	19,880	
341					0	18
342					193,415	19
343	18,467	2,216			363,943	20
344					0	21
345	2,739	1,824			195,574	22
346	3,504				190,939	23
348	1,792	2,037		40	76,356	24
349					(474)	25
	26,502	6,077	0	40	1,019,753	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	47,124	2.25%	4,600	26
Office Furniture and Equipment (391)	(404)	5.83%	1,064	27
Computer Equipment (391.1)	31,192	26.67%	11,095	28
Transportation Equipment (392)	31,301	10.50%	5,528	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	3,080	5.83%	262	31
Laboratory Equipment (395)	4,663	5.83%	686	32
Power Operated Equipment (396)	2,610	6.00%	524	33
Communication Equipment (397)	520	9.17%	373	34
SCADA Equipment (397.1)	9,627	8.33%	9,627	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	129,713		33,759	
Total accum. prov. directly assignable	1,286,185		173,492	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,286,185		 173,492	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					51,724	26
391					660	27
391.1	3,484			51	38,854	28
392	11,772		3,821		28,878	29
393					0	30
394					3,342	31
395					5,349	32
396					3,134	33
397					893	34
397.1					19,254	35
398					0	36
399					0	37
	15,256	0	3,821	51	152,088	
	41,758	6,077	3,821	91	1,415,754	
					0	38
	41,758	6,077	3,821	91	1,415,754	

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			31,307	31,307	1
February			31,130	31,130	2
March			32,285	32,285	3
April			34,169	34,169	4
May			39,507	39,507	5
June			34,499	34,499	6
July			38,080	38,080	7
August			46,807	46,807	8
September			50,308	50,308	9
October			40,663	40,663	10
November			30,138	30,138	11
December			31,616	31,616	12
Total for year	0	0	440,509	440,509	
Less: Measured or estimated water used in main flushing and water treatment during year				2,700	13
Less: Other utility use				28,868	14
Other utility use explanation:					15
THERE WAS A LEAK THAT REMAINED UNNOTICED					
Water pumped into distribution system				408,941	16
Less: Water sold				367,828	17
Losses and unaccounted for				41,113	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 15%, 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				2,945	21
Date of maximum: 4/23/2000					22
Cause of maximum:					23
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				299	24
Date of minimum: 9/23/2000					25
Total KWH used for pumping for the year				561,850	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)	
OAK STREET	2	401	19	1,699,200	Yes	1
CEDAR STREET	3	379	16	1,728,000	Yes	2
SYCAMORE STREET	4	415	16	1,454,400	Yes	3
WEST DIVISION STREET	5	400	16	2,232,000	Yes	4

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	2	3	4	1
Location	OAK STREET	CEDAR STREET	SYCAMORE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1998	1999	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,180	1,200	1,010	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1998	1999	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	125	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5			14
Location	WEST DIVISION STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,550			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			23
Year Installed	1980			24
Type	ELECTRIC			25
Horsepower	200			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	GOLFVIEW TOWER	MOUND RESERVOIR	SYCAMORE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1991	1989	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	124	128	130	6
Total capacity in gallons	250,000	750,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	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	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	2,323	0	0	0	2,323	1	
M	D	1.250	105	0	0	0	105	2	
M	D	1.500	989	0	0	0	989	3	
M	D	2.000	67	0	0	0	67	4	
M	D	2.500	1,281	0	0	0	1,281	5	
M	D	3.000	180	0	0	0	180	6	
M	D	4.000	22,296	0	0	0	22,296	7	
M	D	6.000	90,666	168	102	0	90,732	8	
M	D	8.000	57,378	4,942	357	0	61,963	9	
M	S	10.000	46,075	0	385	0	45,690	10	
M	S	12.000	9,917	5,527	0	0	15,444	11	
M	T	12.000	6,670	0	0	0	6,670	12	
Total Within Municipality			237,947	10,637	844	0	247,740		
Total Utility			237,947	10,637	844	0	247,740		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,111	0	2	0	2,109	25	1
M	1.000	694	97	1	0	790	165	2
M	1.250	10	0	0	0	10		3
M	1.500	70	1	0	0	71		4
M	2.000	48	0	0	0	48	2	5
M	3.000	14	0	0	0	14		6
M	4.000	9	0	0	0	9		7
M	5.000	1	0	0	0	1		8
M	6.000	26	1	0	0	27	22	9
M	8.000	5	4	0	0	9		10
Total Utility		2,988	103	3	0	3,088	214	

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 (o).

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	2,124	6	75	(244)	1,811	141	1
0.750	1,038	186	0	257	1,481	118	2
1.000	71	4	1	4	78	7	3
1.250	1	0	0	0	1	0	4
1.500	50	2	1	1	52	6	5
2.000	45	0	0	6	51	4	6
3.000	31	0	0	(1)	30	12	7
4.000	6	0	0	0	6	2	8
6.000	1	0	0	0	1	1	9
8.000	1	0	0	0	1	1	10
Total:	3,368	198	77	23	3,512	292	

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	1,647	122	0	6	0	36	1,811	1
0.750	1,328	92	0	5	0	56	1,481	2
1.000	6	61	0	8	0	3	78	3
1.250	0	1	0	0	0	0	1	4
1.500	1	41	0	7	0	3	52	5
2.000	0	35	0	13	0	3	51	6
3.000	0	5	0	25	0	0	30	7
4.000	0	1	0	5	0	0	6	8
6.000	0	0	0	1	0	0	1	9
8.000	0	1	0	0	0	0	1	10
Total:	2,982	359	0	70	0	101	3,512	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	440	23	5	7	465	2
Total Fire Hydrants	440	23	5	7	465	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	465
Number of distribution system valves end of year:	1,097
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water (Page W-10)

Other Transmission and Distribution Plant (349), Value (474)
The beginning of the year balance was (507), therefore the end of year balance is (474) after the \$33 accrual for 2000.

Water Mains (Page W-17)

Added during year, value \$10637 - The 10637 feet of water main added during the year is for 4 subdivisions, Cemetary Road, Rocky Branch, Collins, and South Ridge. The water and sewer mains and services were installed by the developer and cost of improvements were added to water and sewer proper plant accounts.

Water Services (Page W-18)

Net of Added During Year and Removed or Permanently Disconnected During Year, Value 100 - Water services were installed in four new subdivision - Cemetary Road, Rocky Branch, Collins and South Ridge, plus new services for lots that did not previously have service.

Meters (Page W-19)

Adjustments - value 23 of a decrease of .625 size meter (244) and an increase of .750 size meter (247) were made due to subdivision adjustments from previous years.

Hydrants and Distribution System Valves (Page W-20)

Explanation for hydrants not tested:
In 2000, we computerized our water distribution map and found hydrants missing from our count.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	6,949,873	1
Total Sales of Electricity	6,949,873	
Other Operating Revenues		
Forfeited Discounts (450)	19,658	2
Miscellaneous Service Revenues (451)	3,054	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	30,485	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	135,072	7
Total Other Operating Revenues	188,269	
Total Operating Revenues	7,138,142	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	4,584,253	8
Transmission Expenses (560-573)	79,585	9
Distribution Expenses (580-598)	563,049	10
Customer Accounts Expenses (901-905)	126,772	11
Sales Expenses (911-916)	11,038	12
Administrative and General Expenses (920-932)	655,382	13
Total Operation and Maintenance Expenses	6,020,079	
Other Expenses		
Depreciation Expense (403)	582,298	14
Amortization Expense (404-407)		15
Taxes (408)	379,663	16
Total Other Expenses	961,961	
Total Operating Expenses	6,982,040	
NET OPERATING INCOME	156,102	

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	19,658	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	19,658	
Miscellaneous Service Revenues (451):		
CHARGES FOR NSF CHECKS	50	3
DISCOUNT ON SALES TAX	851	4
MISCELLANEOUS	2,153	5
Total Miscellaneous Service Revenues (451)	3,054	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENT FEES CHARGED TO AMERITECH	12,184	7
POLE ATTACHMENT FEES CHARGED TO MEDIA ONE	18,301	8
Total Rent from Electric Property (454)	30,485	
Interdepartmental Rents (455):		
NONE		9
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRANSMISSION LINE CREDIT	89,988	10
SERVICE PROVIDED TO CITY OF RIVER FALLS	33,939	11
TEMPORARY SERVICES	1,300	12
MISCELLANEOUS REVENUE	9,845	13
Total Other Electric Revenues (456)	135,072	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	8	14
Water for Power (536)		15
Hydraulic Expenses (537)		16
Electric Expenses (538)	17,291	17
Miscellaneous Hydraulic Power Generation Expenses (539)	17,719	18
Rents (540)		19
Maintenance Supervision and Engineering (541)	57	20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)	2,357	22
Maintenance of Electric Plant (544)	5,312	23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	42,744	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	53,317	25
Fuel (547)	154,817	26
Generation Expenses (548)	13,163	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	13,311	28
Rents (550)		29
Maintenance Supervision and Engineering (551)	24,167	30
Maintenance of Structures (552)	42,167	31
Maintenance of Generating and Electric Plant (553)	38,276	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	33,866	33
Total Other Power Generation Expenses	373,084	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	4,107,768	34
System Control and Load Dispatching (556)	60,657	35
Other Expenses (557)		36
Total Other Power Supply Expenses	4,168,425	
Total Power Production Expenses	4,584,253	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	6,227	37
Load Dispatching (561)		38
Station Expenses (562)	71,377	39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)	1,016	46
Maintenance of Overhead Lines (571)	965	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	79,585	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	57,593	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	0	51
Station Expenses (582)	103,915	52
Overhead Line Expenses (583)	17,241	53
Underground Line Expenses (584)	34,222	54
Street Lighting and Signal System Expenses (585)	11,489	55
Meter Expenses (586)	44,324	56
Customer Installations Expenses (587)	37,935	57
Miscellaneous Distribution Expenses (588)	111,040	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	18	60
Maintenance of Structures (591)	20,364	61
Maintenance of Station Equipment (592)	4,550	62
Maintenance of Overhead Lines (593)	81,204	63
Maintenance of Underground Lines (594)	15,768	64
Maintenance of Line Transformers (595)	6,007	65
Maintenance of Street Lighting and Signal Systems (596)	8,413	66
Maintenance of Meters (597)	8,928	67
Maintenance of Miscellaneous Distribution Plant (598)	38	68
Total Distribution Expenses	563,049	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	23,124	70
Customer Records and Collection Expenses (903)	102,400	71
Uncollectible Accounts (904)	1,248	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	126,772	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	11,038	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	11,038	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	145,233	78
Office Supplies and Expenses (921)	36,324	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	87,059	81
Property Insurance (924)	21,599	82
Injuries and Damages (925)	33,188	83
Employee Pensions and Benefits (926)	249,583	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	65,454	87
Rents (931)	16,942	88
Maintenance of General Plant (932)		89
Total Administrative and General Expenses	655,382	
 Total Operation and Maintenance Expenses	6,020,079	

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		288,038	1
Social Security		73,367	2
Wisconsin Gross Receipts Tax		9,534	3
PSC Remainder Assessment		8,418	4
Other (specify): PSC ASSESS - STRAY VOLTAGE		306	5
Total tax expense		<u>379,663</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.257180	0.255603			3
County tax rate	mills		7.117678	4.437836			4
Local tax rate	mills		7.507267	7.452975			5
School tax rate	mills		12.996790	12.917067			6
Voc. school tax rate	mills		2.251349	2.237538			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		30.130264	27.301019			10
Less: state credit	mills		1.708577	1.600701			11
Net tax rate	mills		28.421687	25.700318			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.507267	7.452975			14
Combined School Tax Rate	mills		15.248139	15.154605			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		22.755406	22.607580			17
Total Tax Rate	mills		30.130264	27.301019			18
Ratio of Local and School Tax to Total	dec.		0.755234	0.828086			19
Total tax net of state credit	mills		28.421687	25.700318			20
Net Local and School Tax Rate	mills		21.465030	21.282063			21
Utility Plant, Jan. 1	\$	17,354,136	14,924,557	2,429,579			22
Materials & Supplies	\$	271,804	233,751	38,053			23
Subtotal	\$	17,625,940	15,158,308	2,467,632			24
Less: Plant Outside Limits	\$	359,949	304,471	55,478			25
Taxable Assets	\$	17,265,991	14,853,837	2,412,154			26
Assessment Ratio	dec.		0.777700	0.780700			27
Assessed Value	\$	13,434,998	11,551,829	1,883,169			28
Net Local & School Rate	mills		21.465030	21.282063			29
Tax Equiv. Computed for Current Year	\$	288,038	247,960	40,078			30
Tax Equivalent per 1994 PSC Report	\$	259,372					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	288,038					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 \$100,000 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)	15,310		11
Structures and Improvements (331)	35,097		12
Reservoirs, Dams and Waterways (332)	850,101		13
Water Wheels, Turbines and Generators (333)	27,976		14
Accessory Electric Equipment (334)	7,762		15
Miscellaneous Power Plant Equipment (335)	2,747		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	938,993	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	25,249		18
Structures and Improvements (341)	790,972	396,653	19
Fuel Holders, Producers and Accessories (342)	11,862		20
Prime Movers (343)	1,636,243	1,244,177	21
Generators (344)	106,220	393,747	22
Accessory Electric Equipment (345)	267,672	494,044	23
Miscellaneous Power Plant Equipment (346)	25,438	1,500	24
Total Other Production Plant	2,863,656	2,530,121	
TRANSMISSION PLANT			
Land and Land Rights (350)	2,302		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)			15,310	11
Structures and Improvements (331)			35,097	12
Reservoirs, Dams and Waterways (332)			850,101	13
Water Wheels, Turbines and Generators (333)			27,976	14
Accessory Electric Equipment (334)			7,762	15
Miscellaneous Power Plant Equipment (335)			2,747	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	938,993	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			25,249	18
Structures and Improvements (341)	1,532		1,186,093	19
Fuel Holders, Producers and Accessories (342)			11,862	20
Prime Movers (343)	4,422		2,875,998	21
Generators (344)			499,967	22
Accessory Electric Equipment (345)		(8,352)	753,364	23
Miscellaneous Power Plant Equipment (346)			26,938	24
Total Other Production Plant	5,954	(8,352)	5,379,471	
TRANSMISSION PLANT				
Land and Land Rights (350)			2,302	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 \$100,000 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)	525,113		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	37,529	315,606	29
Overhead Conductors and Devices (356)	196,335	494,512	30
Underground Conduit (357)	80		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	761,359	810,118	
DISTRIBUTION PLANT			
Land and Land Rights (360)	5,727		34
Structures and Improvements (361)	54,817		35
Station Equipment (362)	719,448	66,902	36
Storage Battery Equipment (363)	7,328		37
Poles, Towers and Fixtures (364)	1,026,452	141,616	38
Overhead Conductors and Devices (365)	1,331,363	145,716	39
Underground Conduit (366)	1,050	11,934	40
Underground Conductors and Devices (367)	1,996,952	136,303	41
Line Transformers (368)	1,308,701		42
Services (369)	693,575	22,589	43
Meters (370)	511,694	44,544	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	768,952	51,555	47
Total Distribution Plant	8,426,059	621,159	
GENERAL PLANT			
Land and Land Rights (389)	1,556		48
Structures and Improvements (390)	661,571		49
Office Furniture and Equipment (391)	68,317	18,179	50
Computer Equipment (391.1)	234,080	13,180	51
Transportation Equipment (392)	382,605	33,709	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	59,142	18,385	54
Laboratory Equipment (395)	63,098		55
Power Operated Equipment (396)	56,262		56
Communication Equipment (397)	140,792	4,546	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)			525,113 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	20,345		332,790 29
Overhead Conductors and Devices (356)	13,674		677,173 30
Underground Conduit (357)			80 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	34,019	0	1,537,458
DISTRIBUTION PLANT			
Land and Land Rights (360)			5,727 34
Structures and Improvements (361)			54,817 35
Station Equipment (362)			786,350 36
Storage Battery Equipment (363)			7,328 37
Poles, Towers and Fixtures (364)	11,925		1,156,143 38
Overhead Conductors and Devices (365)	13,648		1,463,431 39
Underground Conduit (366)	729		12,255 40
Underground Conductors and Devices (367)	16,515		2,116,740 41
Line Transformers (368)	609		1,308,092 42
Services (369)	1,283		714,881 43
Meters (370)	18,740		537,498 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	10,787		809,720 47
Total Distribution Plant	74,236	0	8,972,982
GENERAL PLANT			
Land and Land Rights (389)			1,556 48
Structures and Improvements (390)			661,571 49
Office Furniture and Equipment (391)			86,496 50
Computer Equipment (391.1)	10,772		236,488 51
Transportation Equipment (392)			416,314 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			77,527 54
Laboratory Equipment (395)	308		62,790 55
Power Operated Equipment (396)			56,262 56
Communication Equipment (397)			145,338 57

ELECTRIC UTILITY PLANT IN SERVICE

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 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)	16,373	13,361	58
Other Tangible Property (399)	0		59
Total General Plant	1,683,796	101,360	
Total utility plant in service directly assignable	14,673,863	4,062,758	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	14,673,863	4,062,758	

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)			29,734 58
Other Tangible Property (399)			0 59
Total General Plant	11,080	0	1,774,076
Total utility plant in service directly assignable	125,289	(8,352)	18,602,980
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	125,289	(8,352)	18,602,980

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	35,097	2.50%		7
Reservoirs, Dams and Waterways (332)	200,581	2.50%	21,253	8
Water Wheels, Turbines and Generators (333)	27,976	2.50%		9
Accessory Electric Equipment (334)	6,312	4.00%	310	10
Miscellaneous Power Plant Equipment (335)	2,214	4.00%	110	11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	272,180		21,673	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	216,875	2.50%	24,713	13
Fuel Holders, Producers and Accessories (342)	2,267	4.00%	475	14
Prime Movers (343)	1,483,561	4.00%	57,520	15
Generators (344)	108,525	4.00%	9,999	16
Accessory Electric Equipment (345)	250,915	4.00%	15,067	17
Miscellaneous Power Plant Equipment (346)	(1,764)	4.00%	1,048	18
Total Other Production Plant	2,060,379		108,822	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	386,510	3.00%	15,754	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	4,221	4.00%	7,406	22
Overhead Conductors and Devices (356)	135,515	3.33%	14,544	23
Underground Conduit (357)	(33)	2.50%	2	24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					35,097	7
332					221,834	8
333					27,976	9
334					6,622	10
335					2,324	11
336					0	12
	0	0	0	0	293,853	
341	1,532				240,056	13
342					2,742	14
343	4,422				1,536,659	15
344					118,524	16
345				137	266,119	17
346					(716)	18
	5,954	0	0	137	2,163,384	
352					0	19
353					402,264	20
354					0	21
355	20,345				(8,718)	22
356	13,674				136,385	23
357					(31)	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	526,213		37,706	
DISTRIBUTION PLANT				
Structures and Improvements (361)	17,473	3.00%	1,644	27
Station Equipment (362)	254,434	3.33%	25,074	28
Storage Battery Equipment (363)	2,962	4.00%	293	29
Poles, Towers and Fixtures (364)	440,303	4.00%	43,619	30
Overhead Conductors and Devices (365)	426,391	3.00%	41,883	31
Underground Conduit (366)	(40)	2.50%	161	32
Underground Conductors and Devices (367)	571,182	3.33%	68,407	33
Line Transformers (368)	384,418	3.00%	39,252	34
Services (369)	318,948	4.50%	31,688	35
Meters (370)	218,961	3.33%	17,469	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	300,773	5.00%	39,423	39
Total Distribution Plant	2,935,805		308,913	
GENERAL PLANT				
Structures and Improvements (390)	170,347	2.50%	16,539	40
Office Furniture and Equipment (391)	30,188	6.67%	5,163	41
Computer Equipment (391.1)	173,892	14.29%	62,750	42
Transportation Equipment (392)	354,163	10.00%	36,380	43
Stores Equipment (393)	0	4.00%		44
Tools, Shop and Garage Equipment (394)	48,001	6.67%	4,558	45
Laboratory Equipment (395)	24,681	5.00%	3,147	46
Power Operated Equipment (396)	43,155	20.00%	1,565	47
Communication Equipment (397)	40,227	6.67%	9,542	48
Miscellaneous Equipment (398)	2,866	8.33%	1,921	49
Other Tangible Property (399)	0			50
Total General Plant	887,520		141,565	
Total accum. prov. directly assignable	6,682,097		618,679	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	34,019	0	0	0	529,900	
361					19,117	27
362					279,508	28
363					3,255	29
364	11,925	2,447	2,196	240	471,986	30
365	13,648	404	372	3,465	458,059	31
366	729				(608)	32
367	16,515	470			622,604	33
368	609	96			422,965	34
369	1,283	584	23		348,792	35
370	18,740	1,808		40	215,922	36
371					0	37
372					0	38
373	10,787	1,042	927		329,294	39
	74,236	6,851	3,518	3,745	3,170,894	
390					186,886	40
391					35,351	41
391.1	10,772			148	226,018	42
392			3,550		394,093	43
393					0	44
394					52,559	45
395	308				27,520	46
396					44,720	47
397					49,769	48
398					4,787	49
399					0	50
	11,080	0	3,550	148	1,021,703	
	125,289	6,851	7,068	4,030	7,179,734	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

- 1. 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 in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>6,682,097</u></u>		<u><u>618,679</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	125,289	6,851	7,068	4,030	7,179,734

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	2.47	58.54	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		24.09	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		10.49	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	4	3
Total	4	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	285	8
Total	285	9
Customers served at other than rural rates:		10
Farm	8	11
Nonfarm	28	12
Total	36	13
Total customers on rural lines at end of year	321	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	18	Wednesday	01/26/2000	19:00	9,961	1
February	02	17	Thursday	02/03/2000	19:00	9,005	2
March	03	16	Monday	03/13/2000	20:00	8,844	3
April	04	15	Thursday	04/20/2000	12:00	8,258	4
May	05	17	Friday	05/05/2000	14:00	8,842	5
June	06	19	Friday	06/09/2000	15:00	8,816	6
July	07	20	Monday	07/10/2000	15:00	10,223	7
August	08	22	Thursday	08/31/2000	17:00	11,569	8
September	09	19	Monday	09/11/2000	14:00	8,721	9
October	10	15	Thursday	10/19/2000	20:00	8,691	10
November	11	17	Wednesday	11/29/2000	18:00	8,916	11
December	12	19	Monday	12/11/2000	18:00	10,782	12
Total	214					112,628	

System Name

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	1,589	3
Internal Combustion Turbine	2,426	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	4,015	7
Purchases	108,613	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	112,628	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	107,451	18
Sales For Resale	2,426	19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	109,877	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	2,751	27
Total Energy Losses	2,751	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.4426%	29
Total Disposition of Energy	112,628	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)	
Residential Sales				
RESIDENTIAL SERVICE	RG-1	4,213	36,666	1
RESIDENTIAL SERVICE	RG-2	6	68	2
Total Sales for Residential Sales		4,219	36,734	
Commercial & Industrial				
GENERAL SERVICES	CG-1	495	13,621	3
LARGE POWER SERVICES	CP-1	56	17,510	4
LARGE POWER TIME OF DAY SERVICE	CP-2	13	18,712	5
INDUSTRIAL TIME OF DAY SERVICE	CP-3	2	20,044	6
Total Sales for Commercial & Industrial		566	69,887	
Public Street & Highway Lighting				
STREET LIGHTING SERVICES	MS-1	15	702	7
AREA LIGHTING SERVICES	MS-2		111	8
PARKING LOT LIGHTS	MS-3	1	10	9
PATHWAY LIGHTING	MS-4/5	3	7	10
Total Sales for Public Street & Highway Lighting		19	830	
Sales for Resale				
WPPI GENERATION OUTPUT AGREEMENT	WR-1	0	2,426	11
Total Sales for Sales for Resale		0	2,426	
TOTAL SALES FOR ELECTRICITY		4,804	109,877	

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)	
		2,391,695	83,423	2,475,118	1
		3,905	141	4,046	2
0	0	2,395,600	83,564	2,479,164	
		855,192	31,302	886,494	3
57,333		862,815	38,178	900,993	4
39,665	45,372	735,441	44,285	779,726	5
43,755	53,689	793,722	44,942	838,664	6
140,753	99,061	3,247,170	158,707	3,405,877	
		113,848	480	114,328	7
		16,448		16,448	8
		2,807	19	2,826	9
		5,346	13	5,359	10
0	0	138,449	512	138,961	
		925,871		925,871	11
0	0	925,871	0	925,871	
140,753	99,061	6,707,090	242,783	6,949,873	

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	WPPI				1
Point of Delivery	Power Plant				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Utility Substation				5
Total of 12 Monthly Maximum Demands -- kW	213,818				6
Average load factor	69.5848%				7
Total Cost of Purchased Power	4,111,605				8
Average cost per kWh	0.0379				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,479	5,287			12
February	4,298	4,517			13
March	4,323	4,328			14
April	3,735	4,356			15
May	4,222	4,336			16
June	4,344	4,298			17
July	4,404	5,479			18
August	5,353	4,867			19
September	4,007	4,583			20
October	4,074	4,369			21
November	4,159	4,574			22
December	4,477	5,744			23
Total kWh (000)	51,875	56,738			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	4,015	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	22,256	7
Date and Hour of Such Maximum Demand	8/31/2000 17	8
Load Factor	0.0206	9
Maximum Net Generation in Any One Day	199,440	10
Date of Such Maximum	8/28/2000	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	17,715	13
Is Plant Owned or Leased?		14
Total Production Expenses	415,828	15
Cost per kWh of Net Generation (\$)	104	16
Monthly Net Generation --- kWh (000):		
January	195	17
February	190	18
March	193	19
April	167	20
May	284	21
June	174	22
July	340	23
August	1,349	24
September	131	25
October	248	26
November	183	27
December	561	28
Total kWh (000)	4,015	29
Gas Consumed--Therms	235,804	30
Average Cost per Therm Burned (\$)	235,804.0000	31
Fuel Oil Consumed Barrels (42 gal.)	544	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	199	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Junction	Junction	Powell Fal		1
Unit Identification	No. 1	Engines	No. 2		2
Type of Generation	HYDRO	RECIP	HYDRO		3
kWh Net Generation (000)	1,145	444	2,426		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	0		22,256		7
Date and Hour of Such Maximum Demand	8/31/2000 17		8/31/2000 17		8
Load Factor			0.0124		9
Maximum Net Generation in Any One Day			199,440		10
Date of Such Maximum	08/28/2000		08/28/2000		11
Number of Hours Generators Operated	8,698	6,782	625		12
Maximum Continuous or Dependable Capacity--kW			17,715		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	30,801	11,943	373,084		15
Cost per kWh of Net Generation (\$)	26.9004	26.8986	153.7857		16
Monthly Net Generation --- kWh (000):					
January	100	48	47		17
February	98	47	45		18
March	112	53	28		19
April	95	50	22		20
May	98	11	175		21
June	107	41	26		22
July	108	55	177		23
August	85	43	1,221		24
September	89	42	0		25
October	80	35	133		26
November	96	19	68		27
December	77	0	484		28
Total kWh (000)	1,145	444	2,426		29
Gas Consumed--Therms			235,804		30
Average Cost per Therm Burned (\$)			0.5400		31
Fuel Oil Consumed Barrels (42 gal.)			544		32
Average Cost per Barrel of Oil Burned (\$)			28.9200		33
Specific Gravity			28		34
Average BTU per Gallon			138		35
Lubricating Oil Consumed--Gallons			199		36
Average Cost per Gallon (\$)			5.4500		37
kWh Net Generation per Gallon of Fuel Oil			14		38
kWh Net Generation per Gallon of Lubr. Oil			12,191		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N		N		40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					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 (\$)			0.0586		53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

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)	5
Junction D	1	1965	Diesel/Gas	Fairbanks Morse	720	2,880	1
Junction E	1	1965	Diesel/Gas	Fairbanks Morse	900	3,960	2
Junction F	1	1972	Diesel/Gas	Cooper Bessemer	400	7,750	3
Junction G	1	1979	Diesel	General Motors	600	400	4
Junction H	1	1999	Diesel/Gas	Cooper Bessemer	4,000	7,750	5
Total						<u><u>22,740</u></u>	

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)		
1965	2,400	115	2,850	3,330	2,850	2,940	1
1965	2,400	158	2,050	2,500	2,050	2,260	2
1972	7,200	1,197	5,600	7,000	5,600	6,280	3
1979	2,400	1	300	375	300	356	4
1999	2,400	955	5,600	7,000	5,600	5,970	5
Total		2,426	16,400	20,205	16,400	17,806	

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Rated HP Each Unit (h)	1
				Unit No. (e)	Year Installed (f)	RPM (g)	2		
Junction	Kinnickinn	Attended	Vertical	1	1,948	450	335	1	1
Powell Falls	Kinnickinn	Unattended	Vertical	1	1,948	240	167	2	2
Total							502		

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)			
42	42	1,948	2,300	1,145	250	312	250	235	1
20	20	1,948	2,300	444	125	156	125	110	2
Total				1,589	375	468	375	345	

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Power Plan	Power Pln2	South Fork	UWRF		1
Voltage--High Side	69,000	69,000	69,000	12,470		2
Voltage--Low Side	12,470	4,160	12,470	4,160		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	28,000	7,500	20,000	7,500		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
						32
Kwh Output						33

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,130	1,153	70,081	1
Acquired during year	154	24	4,113	2
Total	5,284	1,177	74,194	3
Retired during year	73	1	10	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,211	1,176	74,184	6
Number end of year accounted for as follows:				7
In customers' use	4,778	1,038	53,058	8
In utility's use	27	23	8,650	9
Inactive transformers on system		1	5,000	10
Locked meters on customers' premises				11
In stock	406	114	7,476	12
Total end of year	5,211	1,176	74,184	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	358	179,288	1
Sodium Vapor	150	297	220,645	2
Sodium Vapor	250	104	97,731	3
Sodium Vapor	400	4	8,059	4
Total		763	505,723	
Ornamental				
Sodium Vapor	100	40	19,719	5
Sodium Vapor	250	141	176,459	6
Total		181	196,178	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Structures and Improvements (341) - Value 396,653

The \$396,653 is the cost for the installation of second generator, Engine #9, which was purchased in 1999 and new control room costs.

Poles and Fixtures (355), Additions - Value 315,606

The increase of 315,606 is due to the upgrade of the 69kv RF-6 transmission line and distribution feeders #11 and #14.

Overhead Conductors and Devices (365), Additions - Value 145,716

The increase of 145,716 was due to the upgrade of the 69kv RF-6 transmission line and distribution feeders #11 and #14.

Overhead Conductors and Devices (356), Addition - Value 494,512

The increase of 494,512 was due to the upgrade of the 69kv RF-6 transmission line and distribution feeders #11 and #14.

Accessory Electric Equipment (345), Adjustments - Value (8352)

This amount is related to the installation of second generator, Engine #9, which was purchased in 1999 and new control room costs.

Generators (344), Additions - Value 393,747

This \$393,747 addition was for installation of second generator, Engine #9, which was purchased in 1999 and new control room costs.

Underground Conductors and Devices (367), Additions - Value 136,303

This addition of \$136,303 is cost for installation of services for four new subdivisions.

Poles, Towers and Fixtures (364), Additions - Value 141,616

This addition OF \$141,616 was for installation of services for four new subdivisions and distribution feeders #11 and #14.

Accumulated Provision for Depreciation - Electric (Page E-08)

Miscellaneous Power Plant Equipment (346), value (716) - This account had a beginning balance of \$1,764, accruals during the year of \$1048, leaving a balance at year end was (\$716). Future accruals will replace the negative balance.

Underground Conduit (357), value (31) - The beginning balance was (\$33). Accruals for the year was only \$2, so balance at year end was (\$31).

Poles and Fixtures (355), value (8718) - The beginning balance was \$4221, accruals for year is \$7406, book cost of plant retired \$20,345, so balance at year end was (\$8718).

Underground Conduit (366), value (608) - The first of year balance was (\$40). Accruals of \$161, minus retirement units of \$729 leaves a balance at year end was (\$608).

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Energy Account (Page E-13)

Per request from Carrie Fisher, Executive Secretary on 5/29/01, line 27 of column (b) on page E-13 was changed from 3,333 to 2751. P.J.L

Sales of Electricity by Rate Schedule (Page E-14)

Per request from Carrie Fisher, Executive Secretary on 5/29/01, lines 7 and 8 of column (d) on page E-14 were changed from 231 and 0 to 702 and 111. P.J

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	0	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	0	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	0	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	0	
Total Operating Expenses	0	
NET OPERATING INCOME	0	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
	2	2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
	3	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
	4	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
	5	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
	6	6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
	7	7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
Total tax expense		<u>0</u>

SEWER 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 \$100,000 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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER 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 \$100,000 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)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	0	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	<u>0</u>
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
NONE					

SEWER OPERATING SECTION FOOTNOTES

NONE