



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: STURGEON BAY UTILITIES

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Principal Office: 230 E VINE STREET  
P.O. BOX 259  
STURGEON BAY, WI 54235-0259

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For the Year Ended: DECEMBER 31, 2000

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**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**

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**Exact Utility Name:** STURGEON BAY UTILITIES

**Utility Address:** 230 E VINE STREET  
P.O. BOX 259  
STURGEON BAY, WI 54235-0259

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MR MICHAEL W CULLIGAN CPA

**Title:** FINANCIAL MANAGER

**Office Address:** STURGEON BAY UTILITIES  
230 E VINE STREET  
P.O. BOX 259  
STURGEON BAY, WI 54235-0259

**Telephone:** (920) 746 - 2833 EXT 3005

**Fax Number:** (920) 746 - 2822

**E-mail Address:** mculligan@wppisys.org

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR ROBERT J. SCHLICHT

**Title:** PRESIDENT

**Office Address:**  
244 N. 17TH STREET  
STURGEON BAY, WI 54235

**Telephone:** (920) 746 - 0444

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR RUSSELL A. HISSOM

**Title:** PARTNER

**Office Address:** VIRCHOW ,KRAUSE & COMPANY  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6688 EXT 2261

**Fax Number:**

**E-mail Address:** rhiissom@virchowkrause.com

**Date of most recent audit report:** 3/16/2001

**Period covered by most recent audit:** Y/E 12/31/00

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR MICHAEL L. KUMM PE

**Title:** GENERAL MANAGER

**Office Address:**

230 E VINE STREET  
P.O. BOX 259  
STURGEON BAY, WI 54235-0259

**Telephone:** (920) 746 - 2833 EXT 3007

**Fax Number:** (920) 746 - 2822

**E-mail Address:** mkumm@wppisys.org

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**Name of utility commission/committee:** Sturgeon Bay Utility Commission

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**Names of members of utility commission/committee:**

- MR BERNARD ELLENBECKER, COMMISSIONER
- MR GARY FRANKE, COMMISSION SECRETARY
- MR STEPHEN MANN, COMMISSION VICE PRESIDENT
- MR ROBERT SCHLICHT, COMMISSION PRESIDENT
- HON ROBERT M STARR, MAYOR

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**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)?** YES

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** MIDWEST CONTRACT OPERATIONS, INC.

1377 MIDWAY ROAD

P.O. BOX 418

MENASHA, WI 54952-0418

**Contact Person:** MR TOD MAURINA

**Title:** FACILITY MANAGER

**Telephone:** (920) 746 - 2833 EXT 3020

**Fax Number:** (920) 746 - 2822

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:** 1/1/1998 1/1/2003

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

Operating water and sewer systems and sewer treatment plant.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	10,091,387	9,884,425	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	7,574,167	7,044,468	2
Depreciation Expense (403)	965,527	910,536	3
Amortization Expense (404-407)	21,696	0	4
Taxes (408)	756,412	721,064	5
<b>Total Operating Expenses</b>	<b>9,317,802</b>	<b>8,676,068</b>	
<b>Net Operating Income</b>	<b>773,585</b>	<b>1,208,357</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>773,585</b>	<b>1,208,357</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	8,136	5,539	7
Income from Nonutility Operations (417)	767,512	903,282	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	464,593	367,118	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>1,240,241</b>	<b>1,275,939</b>	
<b>Total Income</b>	<b>2,013,826</b>	<b>2,484,296</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>2,013,826</b>	<b>2,484,296</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	876,525	956,625	14
Amortization of Debt Discount and Expense (428)	202,908	222,974	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,917	2,161	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>1,081,350</b>	<b>1,181,760</b>	
<b>Net Income</b>	<b>932,476</b>	<b>1,302,536</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,174,914	7,872,378	20
Balance Transferred from Income (433)	932,476	1,302,536	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)	366	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>10,107,024</b>	<b>9,174,914</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NON-REGULATED SEWER UTILITY	767,512	3
<b>Total (Acct. 417):</b>	<b>767,512</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INCOME FROM TEMPORARY INVESTMENTS	464,593	5
<b>Total (Acct. 419):</b>	<b>464,593</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
WORKING FUND	366	12
<b>Total (Acct. 439)--Debit:</b>	<b>366</b>	

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

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	11,657	50,038	2,155	0	<b>63,850</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	477	29,477	729		<b>30,683</b>	<b>2</b>
Payroll		9,906			<b>9,906</b>	<b>3</b>
Materials	7,762	6,498	865		<b>15,125</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>8,239</b>	<b>45,881</b>	<b>1,594</b>	<b>0</b>	<b>55,714</b>	
<b>Net income (or loss)</b>	<b>3,418</b>	<b>4,157</b>	<b>561</b>	<b>0</b>	<b>8,136</b>	

### 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	1,503,105	8,588,282	0	0	10,091,387	1
Less: interdepartmental sales	557	133,006	0	0	133,563	2
Less: interdepartmental rents	0	48,200		0	48,200	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,502,548</b>	<b>8,407,076</b>	<b>0</b>	<b>0</b>	<b>9,909,624</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	103,332		<b>103,332</b>	1
Electric operating expenses	448,701		<b>448,701</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	117,596		<b>117,596</b>	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	146,646		<b>146,646</b>	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>816,275</b>	<b>0</b>	<b>816,275</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	32,913,772	32,240,020	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,792,322	10,033,287	2
<b>Net Utility Plant</b>	<b>22,121,450</b>	<b>22,206,733</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>22,121,450</b>	<b>22,206,733</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	16,940,202	16,534,369	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	6,497,531	6,210,717	6
<b>Net Nonutility Property</b>	<b>10,442,671</b>	<b>10,323,652</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,545,192	4,859,742	9
<b>Total Other Property and Investments</b>	<b>13,987,863</b>	<b>15,183,394</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,396,808	734,113	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	318	0	12
Temporary Cash Investments (136)	1,773,194	2,735,723	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	942,930	913,814	15
Other Accounts Receivable (143)	294,581	309,981	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	21,100	23,600	17
Receivables from Municipality (145)	89,976	77,002	18
Materials and Supplies (151-163)	436,005	501,967	19
Prepayments (165)	49,000	54,023	20
Interest and Dividends Receivable (171)	27,324	40,558	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>6,989,036</b>	<b>5,343,581</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	906,600	1,109,509	24
Other Deferred Debits (182-186)	350,273	593,464	25
<b>Total Deferred Debits</b>	<b>1,256,873</b>	<b>1,702,973</b>	
<b>Total Assets and Other Debits</b>	<b>44,355,222</b>	<b>44,436,681</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,420,908	1,417,271	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	10,107,024	9,174,914	28
<b>Total Proprietary Capital</b>	<b>11,527,932</b>	<b>10,592,185</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	15,975,000	17,120,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>15,975,000</b>	<b>17,120,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	712,755	586,088	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	38,311	33,816	35
Taxes Accrued (236)	654,213	639,832	36
Interest Accrued (237)	443,231	481,957	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)	18,148	34,038	40
Miscellaneous Current and Accrued Liabilities (242)	55,838	60,403	41
<b>Total Current and Accrued Liabilities</b>	<b>1,922,496</b>	<b>1,836,134</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	6,825	95,972	43
Other Deferred Credits (253)	314,800	255,550	44
<b>Total Deferred Credits</b>	<b>321,625</b>	<b>351,522</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	123,117	118,646	47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>123,117</b>	<b>118,646</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	14,485,052	14,418,194	49
<b>Total Liabilities and Other Credits</b>	<b>44,355,222</b>	<b>44,436,681</b>	

**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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	14,005,410	0	0	18,885,515	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)	22,847				7
<b>Total Utility Plant</b>	<b>14,028,257</b>	<b>0</b>	<b>0</b>	<b>18,885,515</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,885,029	0	0	7,907,293	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
<b>Total Accumulated Provision</b>	<b>2,885,029</b>	<b>0</b>	<b>0</b>	<b>7,907,293</b>	
<b>Net Utility Plant</b>	<b>11,143,228</b>	<b>0</b>	<b>0</b>	<b>10,978,222</b>	

### 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)	
<b>Balance first of year</b>	2,612,647	7,420,640			<b>10,033,287</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	288,881	676,646			<b>965,527</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,753				<b>8,753</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
CLEARING ACCTS	6,259	25,498			<b>31,757</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
99 COSTS ADJ	2,664	23,078			<b>25,742</b>	<b>12</b>
<b>Total credits</b>	<b>306,557</b>	<b>725,222</b>	<b>0</b>	<b>0</b>	<b>1,031,779</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	34,175	238,569			<b>272,744</b>	<b>15</b>
Cost of removal	0	0			<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>34,175</b>	<b>238,569</b>	<b>0</b>	<b>0</b>	<b>272,744</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,885,029</b>	<b>7,907,293</b>	<b>0</b>	<b>0</b>	<b>10,792,322</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**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	16,216,311	285,895		16,502,206	1
<b>Other (specify):</b>					
Water land	277,611			277,611	2
Sewer CWIP	40,447	119,938		160,385	3
<b>Total Nonutility Property (121)</b>	<b>16,534,369</b>	<b>405,833</b>	<b>0</b>	<b>16,940,202</b>	
Less accum. prov. depr. & amort. (122)	6,210,717	286,814		6,497,531	4
<b>Net Nonutility Property</b>	<b>10,323,652</b>	<b>119,019</b>	<b>0</b>	<b>10,442,671</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	23,600	1
<b>Additions:</b>		
Provision for uncollectibles during year	45,760	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>45,760</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	48,260	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>48,260</b>	
<b>Balance end of year</b>	<b>21,100</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			327,540		327,540	413,344	3
<b>Total Electric Utility</b>					<b>327,540</b>	<b>413,344</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	327,540	413,344	1
Water utility (154)	101,309	84,062	2
Sewer utility (154)	7,156	4,561	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>436,005</b>	<b>501,967</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1990 Bond Defeasance Loss	79,560	428	713,580	1
1990 Mortgage Revenue Bonds	55,800	428	19,971	2
1994 Mortgage Revenue Bonds	67,548	428	173,049	3
<b>Total</b>			<b>906,600</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	4
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,417,271	<b>1</b>
<b>Changes during year (explain):</b>		
CAPITAL ADDITIONS	3,637	<b>2</b>
<b>Balance end of year</b>	<u><u>1,420,908</u></u>	

**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)	
1990 Mortgage Revenue	06/05/1990	01/01/2003	7.32%	3,265,000	<b>1</b>
1994 Mortgage Revenue	02/01/1994	01/01/2010	5.02%	12,710,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>15,975,000</b>	
Total Recquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 15,975,000**

**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)	
<b>Other Long-Term Debt (224)</b>					
none	01/01/1998	12/31/1998	0.00%	0	1
<b>Total for Account 224</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	639,832	1
<b>Accruals:</b>		
Charged water department expense	320,431	2
Charged electric department expense	435,981	3
Charged sewer department expense	13,858	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>770,270</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	677,183	6
Social Security taxes	65,860	7
PSC Remainder Assessment	12,846	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>755,889</u>	
<b>Balance end of year</b>	<u><u>654,213</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1990 MORTGAGE REVENUE	156,638	244,875	279,025	122,488	1
1994 Mortgage Revenue	321,675	631,650	637,500	315,825	2
<b>Subtotal</b>	<b>478,313</b>	<b>876,525</b>	<b>916,525</b>	<b>438,313</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	3,644	1,917	643	4,918	5
<b>Subtotal</b>	<b>3,644</b>	<b>1,917</b>	<b>643</b>	<b>4,918</b>	
<b>Total</b>	<b>481,957</b>	<b>878,442</b>	<b>917,168</b>	<b>443,231</b>	

**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	5,619,353	1,760,719	0	7,038,122	0	<b>14,418,194</b>	1
<b>Add credits during year:</b>							
For Services						<b>0</b>	2
For Mains				875		<b>875</b>	3
<b>Other (specify):</b>							
DOOR COUNTY MUSEUM	2,255					<b>2,255</b>	4
POLES,LINES, SERVICES		203,163				<b>203,163</b>	5
<b>Deduct charges (specify):</b>							
AMORTIZATION OF GRANT				139,435		<b>139,435</b>	6
<b>Balance End of Year</b>	<b>5,621,608</b>	<b>1,963,882</b>	<b>0</b>	<b>6,899,562</b>	<b>0</b>	<b>14,485,052</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	7

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
DNR REPLACEMENT FUND	838,788	3
BOND PRINCIPAL AND INTEREST FUND	150,693	4
BOND DEPRECIATION FUND	117,883	5
BOND RESERVE FUND	2,437,828	6
<b>Total (Acct. 125):</b>	<b>3,545,192</b>	
<b>Depreciation Fund (126):</b>		
NONE		7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	39,394	12
Electric	903,536	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>942,930</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	181,979	16

### 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)
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	31,994	17
<b>Other (specify):</b>		
COMPUTER LOANS	4,563	18
TRUCKED IN WASTE	76,045	19
<b>Total (Acct. 143):</b>	<b>294,581</b>	
<b>Receivables from Municipality (145):</b>		
WATER	64,405	20
ELECTRIC	22,556	21
SEWER	3,015	22
<b>Total (Acct. 145):</b>	<b>89,976</b>	
<b>Prepayments (165):</b>		
INSURANCE	2,191	23
2000 RURAL REVENUE TAX	46,809	24
<b>Total (Acct. 165):</b>	<b>49,000</b>	
<b>Extraordinary Property Losses (182):</b>		
FUEL TANK CLEANUP	43,389	25
<b>Total (Acct. 182):</b>	<b>43,389</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
WATER FUTURE EXPANSION ENGINEERING	10,623	26
<b>Total (Acct. 183):</b>	<b>10,623</b>	
<b>Clearing Accounts (184):</b>		
NONE		27
<b>Total (Acct. 184):</b>		<b>0</b>
<b>Temporary Facilities (185):</b>		
NONE		28
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
PAINTING WATER TOWERS	180,769	29
DEMAND SIDE MANAGEMENT	115,492	30
<b>Total (Acct. 186):</b>	<b>296,261</b>	
<b>Payables to Municipality (233):</b>		
NONE		31
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
DSM AMORTIZATION	314,800	32
<b>Total (Acct. 253):</b>	<b>314,800</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	13,896,171	18,663,429	0	0	<b>32,559,600</b>	<b>1</b>
Materials and Supplies	92,685	370,442	0	0	<b>463,127</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,748,838	7,663,966	0	0	<b>10,412,804</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	5,620,480	1,862,300	0	0	<b>7,482,780</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,619,538</b>	<b>9,507,605</b>	<b>0</b>	<b>0</b>	<b>15,127,143</b>	
Net Operating Income	270,035	503,550	0	0	<b>773,585</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>4.81%</b>	<b>5.30%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.11%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,419,089	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	9,640,969	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>11,060,058</b>	
<b>Net Income</b>		
Net Income	932,476	5
<b>Percent Return on Proprietary Capital</b>	<b>8.43%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

per review response item 3, \$8,753 reported for sewer's share of meter depreciation and clearing amount corrected to \$6,259. 9/28/01 ele

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### Balance Sheet End-of-Year Account Balances (Page F-19)

DSM NO AMORTIZATION

WATER TOWER PAINTING FILE DWCCA-5780-BJM \$47,600 PER YEAR 01/25/1999

FUEL TANK CLEANUP ELAINE ENGELKE 08/1999 5YRS

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## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership - Contacts (Page iv)

August 23, 2001

Mr. Michael W. Culligan, CPA  
Sturgeon Bay Utilities  
230 East Vine Street  
P.O. Box 259  
Sturgeon Bay, WI 54235-0259

2000 Analytical Review DWCCA-5780-ELE

Dear Mr. Culligan:

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

1. During our review, we noted the percent of water losses for your water utility was 22 percent in 1999 and 27 percent in 2000. These losses are in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 15 percent for Class AB water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

2. On Page W-19, only one of your two 6-inch meters was reported tested. The Code requires 6-inch and larger meters in use to be tested annually. Please make every effort to test your 6-inch and larger meters annually. Please explain reasons for not testing 6-inch and larger meters in your

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## FINANCIAL SECTION FOOTNOTES

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schedule notes in the future.

3. On W-4, Account 474, we noted sewer's share of return on water meters, and on Page W?6, Account 408, we noted sewer's share of water meter taxes. However, sewer's share of water meter depreciation is not reported on Page F-8, Line 6, Account 110. Please allocate this amount in the future, or furnish an explanation of why it is not allocated.

4. During our review, we noted you are reporting sales of electricity for rural commercial under Rate Schedule No. FC-1 on the Sales of Electricity schedule, page E-14. This rate schedule number does not exist. In the future, please report these sales with the appropriate rate schedule number for the category of sales using the schedule number provided in your existing tariff. If you have any questions about this matter, please contact Jerry Albrecht, Electric Division, at (608) 267-5111.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response received 9/27/01, ele:

1. water loss info provided
  2. one of the two 6-inch meters is tested annually. Takes 2 months to receive meter back.
  3. Provided sewer deprec. meter dollars.
  4. CG-1 is rate used.
-

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,481,528	1
<b>Total Sales of Water</b>	<b>1,481,528</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,128	2
Miscellaneous Service Revenues (471)	585	3
Rents from Water Property (472)	8,845	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,019	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>21,577</b>	
<b>Total Operating Revenues</b>	<b>1,503,105</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	7,796	8
Pumping Expenses (620-633)	128,445	9
Water Treatment Expenses (640-652)	77,300	10
Transmission and Distribution Expenses (660-678)	189,879	11
Customer Accounts Expenses (901-905)	56,612	12
Sales Expenses (910)	1,113	13
Administrative and General Expenses (920-932)	162,614	14
<b>Total Operation and Maintenance Expenses</b>	<b>623,759</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	288,881	15
Amortization Expense (404-407)		16
Taxes (408)	320,430	17
<b>Total Other Operating Expenses</b>	<b>609,311</b>	
<b>Total Operating Expenses</b>	<b>1,233,070</b>	
<b>NET OPERATING INCOME</b>	<b>270,035</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,659	171,638	642,124	4
Commercial	507	108,846	271,410	5
Industrial	29	126,935	190,986	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,195</b>	<b>407,419</b>	<b>1,104,520</b>	
Private Fire Protection Service (462)	37		25,618	7
Public Fire Protection Service (463)	1		316,527	8
Other Sales to Public Authorities (464)	43	12,267	34,306	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	8	3,372	557	12
<b>Total Sales of Water</b>	<b>4,284</b>	<b>423,058</b>	<b>1,481,528</b>	

**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	SB	0	0 1
<b>Total</b>		<b>0</b>	<b>0</b>

### 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	316,527	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>316,527</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,128	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,128</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	585	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>585</b>	
<b>Rents from Water Property (472):</b>		
MISCELLANEOUS	8,845	8
<b>Total Rents from Water Property (472)</b>	<b>8,845</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,019	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>10,019</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	976	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)	306	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	6,514	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>7,796</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	2,733	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	63,818	17
Pumping Labor and Expenses (624)	31,763	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,719	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	567	22
Maintenance of Structures and Improvements (631)	4,493	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	22,352	25
<b>Total Pumping Expenses</b>	<b>128,445</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	4,072	26
Chemicals (641)	5,900	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	42,534	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)	1,175	<b>31</b>
Maintenance of Structures and Improvements (651)	3,776	<b>32</b>
Maintenance of Water Treatment Equipment (652)	19,843	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>77,300</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	5,161	<b>34</b>
Storage Facilities Expenses (661)	4,244	<b>35</b>
Transmission and Distribution Lines Expenses (662)	6,066	<b>36</b>
Meter Expenses (663)	23,530	<b>37</b>
Customer Installations Expenses (664)	1,545	<b>38</b>
Miscellaneous Expenses (665)	4,683	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	10,024	<b>41</b>
Maintenance of Structures and Improvements (671)	2,469	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	49,034	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	45,492	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	32,343	<b>46</b>
Maintenance of Meters (676)	902	<b>47</b>
Maintenance of Hydrants (677)	3,551	<b>48</b>
Maintenance of Miscellaneous Plant (678)	835	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>189,879</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	17,551	<b>51</b>
Customer Records and Collection Expenses (903)	37,143	<b>52</b>
Uncollectible Accounts (904)	1,918	<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>56,612</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	1,113	<b>55</b>
<b>Total Sales Expenses</b>	<b>1,113</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	53,827	<b>56</b>
Office Supplies and Expenses (921)	13,165	<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)	14,432	<b>59</b>
Property Insurance (924)	8,738	<b>60</b>
Injuries and Damages (925)	5,967	<b>61</b>
Employee Pensions and Benefits (926)	20,175	<b>62</b>
Regulatory Commission Expenses (928)	12	<b>63</b>
Duplicate Charges--Credit (929)	6,823	<b>64</b>
Miscellaneous General Expenses (930)	11,787	<b>65</b>
Rents (931)	30,632	<b>66</b>
Maintenance of General Plant (932)	10,702	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>162,614</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>623,759</b>	

**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	PER 1994 PSC REPORT	315,832	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER INVENTORY 1/1/00 TAX EQUIVALENT	5,100	2
<b>Net property tax equivalent</b>		<b>310,732</b>	
Social Security	WATER SHARE OF GENERAL WAGES	7,643	3
PSC Remainder Assessment	REVENUES PREVIOUS YEAR	2,055	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>320,430</u></b>	

### 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			Door				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.225753				3
County tax rate	mills		4.523097				4
Local tax rate	mills		8.233585				5
School tax rate	mills		8.984787				6
Voc. school tax rate	mills		1.435000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.402222</b>				<b>10</b>
Less: state credit	mills		1.502317				11
<b>Net tax rate</b>	mills		<b>21.899905</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.233585</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.419787</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.653372</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.402222</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.797077</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.899905</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.455910</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>13,786,933</b>	13,786,933				<b>22</b>
Materials & Supplies	\$	<b>84,062</b>	84,062				<b>23</b>
<b>Subtotal</b>	\$	<b>13,870,995</b>	<b>13,870,995</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				<b>25</b>
<b>Taxable Assets</b>	\$	<b>13,870,995</b>	<b>13,870,995</b>				<b>26</b>
Assessment Ratio	dec.		0.788658				<b>27</b>
<b>Assessed Value</b>	\$	<b>10,939,471</b>	<b>10,939,471</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.455910</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>190,958</b>	<b>190,958</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	315,832					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>315,832</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		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)	151,405		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,871		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>175,276</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	71,385		12
Structures and Improvements (321)	700,355		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	15,026		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	473,777		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,260,543</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	4,126		21
Structures and Improvements (331)	833,728		22
Water Treatment Equipment (332)	1,157,188		23
<b>Total Water Treatment Plant</b>	<b>1,995,042</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	39,397		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	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)			151,405	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,871	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>175,276</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			71,385	12
Structures and Improvements (321)			700,355	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			15,026	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			473,777	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,260,543</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			4,126	21
Structures and Improvements (331)			833,728	22
Water Treatment Equipment (332)			1,157,188	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,995,042</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			39,397	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	721,544		26
Transmission and Distribution Mains (343)	6,417,295	54,005	27
Fire Mains (344)	0		28
Services (345)	1,833,830	114,192	29
Meters (346)	430,078	38,111	30
Hydrants (348)	673,685	4,108	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>10,115,829</b>	<b>210,416</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,646	6,054	35
Computer Equipment (391.1)	21,634	31,290	36
Transportation Equipment (392)	85,213		37
Stores Equipment (393)	4,629		38
Tools, Shop and Garage Equipment (394)	40,545	2,228	39
Laboratory Equipment (395)	11,337		40
Power Operated Equipment (396)	61,423		41
Communication Equipment (397)	6,816		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>240,243</b>	<b>39,572</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,786,933</b>	<b>249,988</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>13,786,933</b>	<b>249,988</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			721,544	26
Transmission and Distribution Mains (343)	1,169		6,470,131	27
Fire Mains (344)			0	28
Services (345)	6,251		1,941,771	29
Meters (346)	25,643	2,664	445,210	30
Hydrants (348)	1,112		676,681	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>34,175</b>	<b>2,664</b>	<b>10,294,734</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			14,700	35
Computer Equipment (391.1)			52,924	36
Transportation Equipment (392)			85,213	37
Stores Equipment (393)			4,629	38
Tools, Shop and Garage Equipment (394)			42,773	39
Laboratory Equipment (395)			11,337	40
Power Operated Equipment (396)			61,423	41
Communication Equipment (397)			6,816	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>279,815</b>	
<b>Total utility plant in service directly assignable</b>	<b>34,175</b>	<b>2,664</b>	<b>14,005,410</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>34,175</b>	<b>2,664</b>	<b>14,005,410</b>	

### 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	58,354	2.86%	4,330	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	2,537	1.08%	258	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>60,891</b>		<b>4,588</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	174,811	2.27%	18,598	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	5,271	4.00%	601	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	283,204	4.35%	26,509	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>463,286</b>		<b>45,708</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	177,907	2.50%	20,843	16
Water Treatment Equipment (332)	398,180	4.00%	46,288	17
<b>Total Water Treatment Plant</b>	<b>576,087</b>		<b>67,131</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	328,129	1.92%	13,854	19
Transmission and Distribution Mains (343)	358,807	0.77%	56,017	20
Fire Mains (344)	0			21
Services (345)	452,653	3.14%	74,277	22
Meters (346)	120,475	4.00%	17,506	23
Hydrants (348)	100,989	1.57%	10,600	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,361,053</b>		<b>172,254</b>	

**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					62,684	4
315					0	5
316					2,795	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,479</b>	
321					193,409	8
322					0	9
323					5,872	10
324					0	11
325					309,713	12
326					0	13
327					0	14
328					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>508,994</b>	
331					198,750	16
332					444,468	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>643,218</b>	
341					0	18
342					341,983	19
343	1,169				413,655	20
344					0	21
345	6,251				520,679	22
346	25,643			2,664	115,002	23
348	1,112				110,477	24
349					0	25
	<b>34,175</b>	<b>0</b>	<b>0</b>	<b>2,664</b>	<b>1,501,796</b>	

### 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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	442	8.33%	972	<b>27</b>
Computer Equipment (391.1)	9,994	14.29%	5,327	<b>28</b>
Transportation Equipment (392)	51,396	10.00%	2,979	<b>29</b>
Stores Equipment (393)	3,672	4.17%	193	<b>30</b>
Tools, Shop and Garage Equipment (394)	35,112	5.00%	2,083	<b>31</b>
Laboratory Equipment (395)	4,903	5.00%	567	<b>32</b>
Power Operated Equipment (396)	42,248	10.00%	1,567	<b>33</b>
Communication Equipment (397)	3,563	7.69%	524	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>151,330</b>		<b>14,212</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,612,647</b>		<b>303,893</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>2,612,647</b>		<b>303,893</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391					1,414	27
391.1					15,321	28
392					54,375	29
393					3,865	30
394					37,195	31
395					5,470	32
396					43,815	33
397					4,087	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>165,542</b>	
	<b>34,175</b>	<b>0</b>	<b>0</b>	<b>2,664</b>	<b>2,885,029</b>	
					<b>0</b>	<b>38</b>
	<b>34,175</b>	<b>0</b>	<b>0</b>	<b>2,664</b>	<b>2,885,029</b>	

## 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			53,168	53,168	1
February			51,923	51,923	2
March			54,758	54,758	3
April			46,243	46,243	4
May			49,404	49,404	5
June			49,226	49,226	6
July			53,170	53,170	7
August			48,454	48,454	8
September			42,219	42,219	9
October			45,367	45,367	10
November			44,800	44,800	11
December			50,213	50,213	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>588,945</b>	<b>588,945</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				3,756	13
Less: Other utility use				6,945	14
Other utility use explanation:					15
WATER MAIN BREAKS 6620					
PUBLIC FIRE PROTECTION 325					
Water pumped into distribution system				578,244	16
Less: Water sold				423,058	17
Losses and unaccounted for				155,186	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
WE HAVE NOT PINPOINTED CAUSE OF SUCH A LARGE UNACCOUNTED FOR					
.WE ARE INSTALLING A NEW HARRIS BILLING SYSTEM AND ARE GOING TO					
ACCELERATE OUR REMOTE TO METER MATCHING. ALSO MONITORING OUR					
SYSTEM FOR UNDISCOVERED MAIN BREAKS AND OTHER LEAKS.					
Maximum gallons pumped by all methods in any one day during reporting year				2,708	21
Date of maximum: 11/6/2000					22
Cause of maximum:					23
PRESSURE TRANSDUCER CONTROL FOR PUMPS FAILED CAUSING TANKS TO					
OVERFLOW					
Minimum gallons pumped by all methods in any one day during reporting year				787	24
Date of minimum: 11/6/2000					25
Total KWH used for pumping for the year				1,051,895	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
TACOMA BEACH ROAD	10	502	13	1,080,000	Yes	<b>1</b>
N. 3RD AVENUE & FLORIDA STREE	3	286	12	2,592,000	Yes	<b>2</b>
QUINCY STREET & S. 12TH AVENU	6	425	12	1,029,600	Yes	<b>3</b>
MARTIN PARK	7	375	15	1,180,800	Yes	<b>4</b>
DULUTH AVENUE	8	455	15	921,600	Yes	<b>5</b>

## 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	10	12	3	1
Location	WELL 10	WELL 12	WELL 3	2
Purpose	P	B	P	3
Destination	D	R	R	4
Pump Manufacturer	LAYNE NORTHWEST	ALLIS CHALMERS	LAYNE NORTHWEST	5
Year Installed	1978	1982	1982	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	750	1,350	8
Pump Motor or Standby Engine Mfr	US	MARATHON	US	9
Year Installed	1978	1982	1982	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	60	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	6	7	8	14
Location	WELL 6	WELL 7	WELL 8	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST	18
Year Installed	1993	1961	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	880	700	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	ALLIS CHALMERS	GENERAL ELECTRIC	22
Year Installed	1993	1961	1992	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	30	75	40	25

### 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	82	9		1
Location	WELL 8	WELL 9		2
Purpose	B	B		3
Destination	D	R		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		5
Year Installed	1992	1967		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	700	1,150		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US		10
Year Installed	1992	1967		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	BIG HILL #1	BIG HILL #2	BIG HILL #3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1980	1950	1967	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	140	118	6
Total capacity in gallons	1,000,000	550,000	150,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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.)	4.2190	4.2190	2.7360	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## 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	DULUTH	INDUSTRIAL PARK	REDWOOD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1967	1974	1950	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	123	140	60	6
Total capacity in gallons	150,000	150,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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.)	3.6000	3.6000	4.2190	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.500	50	0	0	0	<b>50</b>	<b>1</b>	
M	D	2.000	1,208	0	0	0	<b>1,208</b>	<b>2</b>	
M	D	3.000	600	0	0	0	<b>600</b>	<b>3</b>	
M	D	4.000	1,600	0	0	0	<b>1,600</b>	<b>4</b>	
M	D	6.000	151,937	636	100	0	<b>152,473</b>	<b>5</b>	
M	D	8.000	131,923	510	0	0	<b>132,433</b>	<b>6</b>	
M	D	10.000	31,338	0	0	0	<b>31,338</b>	<b>7</b>	
M	D	12.000	39,482	0	0	0	<b>39,482</b>	<b>8</b>	
P	T	14.000	1,400	0	0	0	<b>1,400</b>	<b>9</b>	
M	D	16.000	7,461	0	0	0	<b>7,461</b>	<b>10</b>	
<b>Total Within Municipality</b>			<b>366,999</b>	<b>1,146</b>	<b>100</b>	<b>0</b>	<b>368,045</b>		
<b>Total Utility</b>			<b>366,999</b>	<b>1,146</b>	<b>100</b>	<b>0</b>	<b>368,045</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	496	0	37	(48)	411		1
M	0.750	1,685	0	9	(5)	1,671		2
M	1.000	1,692	76	1	50	1,817		3
M	1.250	118	1	0	0	119		4
M	1.500	80	1	0	2	83		5
M	2.000	127	1	0	3	131		6
M	3.000	3	0	0	0	3		7
M	4.000	20	0	0	0	20		8
M	6.000	24	0	0	0	24		9
M	8.000	13	0	0	0	13		10
M	10.000	1	0	0	0	1		11
<b>Total Utility</b>		<b>4,259</b>	<b>79</b>	<b>47</b>	<b>2</b>	<b>4,293</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,052	367	338	0	4,081	471	1
1.000	127	0	3	0	124	18	2
1.250	27	0	0	0	27	0	3
1.500	76	0	2	0	74	6	4
2.000	91	0	0	0	91	19	5
3.000	22	2	0	0	24	1	6
4.000	13	0	0	0	13	2	7
6.000	2	0	0	0	2	1	8
<b>Total:</b>	<b>4,410</b>	<b>369</b>	<b>343</b>	<b>0</b>	<b>4,436</b>	<b>518</b>	

#### 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	3,660	277	14	21	4	105	4,081	1
1.000	21	48	12	9	4	30	124	2
1.250	6	13	1	2	0	5	27	3
1.500	13	33	6	10	0	12	74	4
2.000	10	38	7	11	2	23	91	5
3.000	0	13	2	2	0	7	24	6
4.000	0	5	2	5	0	1	13	7
6.000	0	1	1	0	0	0	2	8
<b>Total:</b>	<b>3,710</b>	<b>428</b>	<b>45</b>	<b>60</b>	<b>10</b>	<b>183</b>	<b>4,436</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	721	3	2	(3)	719	2
<b>Total Fire Hydrants</b>	<b>721</b>	<b>3</b>	<b>2</b>	<b>(3)</b>	<b>719</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	714
Number of distribution system valves end of year:	1,825
Number of distribution valves operated during year:	1,025

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

ACCT 663 METER EXPENSES-DOWN 35% OR \$12,886 BECAUSE MORE METER TESTING WAS DONE IN PRIOR YEAR WE ARE NOW UP TO DATE ON WATER METER TESTS  
ACCT 673 UP \$34,424 OR 350% MAINTENANCE OF MAINS MOSTLY DUE THE LARGE VOLUME MAIN BREAKS THAT TOOK PLACE IN 2000.  
ACCT 920 ADMINISTRATIVE SALARIES-ADDITIONAL COSTS FOR DEPARTING AND INCOMING GENERAL MANAGERS CAUSED 23% INCREASE OR \$10,067 MORE EXPENSE. ALSO INCREASE IN OFFICE STAFF

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### Water Utility Plant in Service (Page W-08)

ACCT 345 SERVICES -INSTALLED 79 NEW LATERALS IN 2000

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### Water Mains (Page W-17)

WATER MAINS INSTALLED IN 2000 WERE PAID FOR OUT OF OPERATIONS CASH FLOW.

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### Water Services (Page W-18)

ALL THE ADJUSTMENTS ARE TO CORRECT BALANCE AT 12/31/99. LAST YEARS REPORT WAS FILED PRIOR TO HAVING THE DETAIL AS UNITS INSTALLED FOR THE DOLLARS THAT WAS CLOSED TO PLANT

WATER MAIN INSTALLED WAS FINANCED BY OPERATIONS CASH FLOW.

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### Meters (Page W-19)

Per review response, only one of the two 6-inch meters tested annually because meter is sent out and doesn't get back for 2 months.  
9/28/01 ele

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	8,320,178	1
<b>Total Sales of Electricity</b>	<b>8,320,178</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	12,312	2
Miscellaneous Service Revenues (451)	2,839	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	60,956	5
Interdepartmental Rents (455)	48,200	6
Other Electric Revenues (456)	143,797	7
<b>Total Other Operating Revenues</b>	<b>268,104</b>	
<b>Total Operating Revenues</b>	<b>8,588,282</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	5,695,220	8
Transmission Expenses (560-573)	9,461	9
Distribution Expenses (580-598)	582,876	10
Customer Accounts Expenses (901-905)	217,980	11
Sales Expenses (911-916)	66,675	12
Administrative and General Expenses (920-932)	378,196	13
<b>Total Operation and Maintenance Expenses</b>	<b>6,950,408</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	676,646	14
Amortization Expense (404-407)	21,696	15
Taxes (408)	435,982	16
<b>Total Other Expenses</b>	<b>1,134,324</b>	
<b>Total Operating Expenses</b>	<b>8,084,732</b>	
<b>NET OPERATING INCOME</b>	<b>503,550</b>	

### 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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	12,312	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>12,312</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION CHGS	2,839	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>2,839</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL	60,956	5
<b>Total Rent from Electric Property (454)</b>	<b>60,956</b>	
<b>Interdepartmental Rents (455):</b>		
WATER AND SEWER UTILITY	48,200	6
<b>Total Interdepartmental Rents (455)</b>	<b>48,200</b>	
<b>Other Electric Revenues (456):</b>		
TRANSMISSION CREDIT AND MISCELLANEOUS	143,797	7
<b>Total Other Electric Revenues (456)</b>	<b>143,797</b>	

## 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)
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	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)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	5,695,220	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>5,695,220</b>	
<b>Total Power Production Expenses</b>	<b>5,695,220</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)	9,266	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)		46
Maintenance of Overhead Lines (571)	195	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>9,461</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	17,919	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)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	10,782	52
Overhead Line Expenses (583)	78,015	53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	33,003	55
Meter Expenses (586)	54,032	56
Customer Installations Expenses (587)	5,959	57
Miscellaneous Distribution Expenses (588)	76,830	58
Rents (589)	107	59
Maintenance Supervision and Engineering (590)	16,855	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	249,378	63
Maintenance of Underground Lines (594)	37,320	64
Maintenance of Line Transformers (595)	884	65
Maintenance of Street Lighting and Signal Systems (596)		66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)	1,792	68
<b>Total Distribution Expenses</b>	<b>582,876</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	100,097	70
Customer Records and Collection Expenses (903)	81,418	71
Uncollectible Accounts (904)	36,465	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>217,980</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	66,675	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)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<b>66,675</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	122,528	78
Office Supplies and Expenses (921)	21,143	79
Administrative Expenses Transferred -- Credit (922)	33,532	80
Outside Services Employed (923)	44,841	81
Property Insurance (924)	12,035	82
Injuries and Damages (925)	17,808	83
Employee Pensions and Benefits (926)	136,364	84
Regulatory Commission Expenses (928)	19	85
Duplicate Charges -- Credit (929)	8,288	86
Miscellaneous General Expenses (930)	47,684	87
Rents (931)		88
Maintenance of General Plant (932)	17,594	89
<b>Total Administrative and General Expenses</b>	<b>378,196</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>6,950,408</b>	

### 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		324,001	1
Social Security		49,459	2
Wisconsin Gross Receipts Tax		51,731	3
PSC Remainder Assessment		10,791	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>435,982</u></b>	

### 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			Door				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.225753				3
County tax rate	mills		4.523097				4
Local tax rate	mills		8.233585				5
School tax rate	mills		8.984787				6
Voc. school tax rate	mills		1.435000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.402222</b>				<b>10</b>
Less: state credit	mills		1.502317				11
<b>Net tax rate</b>	mills		<b>21.899905</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.233585</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.419787</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.653372</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.402222</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.797077</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.899905</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.455910</b>				<b>21</b>
Utility Plant, Jan. 1	\$	18,441,344	18,441,344				22
Materials & Supplies	\$	413,344	413,344				23
<b>Subtotal</b>	\$	<b>18,854,688</b>	<b>18,854,688</b>				<b>24</b>
Less: Plant Outside Limits	\$	3,173,273	3,173,273				25
<b>Taxable Assets</b>	\$	<b>15,681,415</b>	<b>15,681,415</b>				<b>26</b>
Assessment Ratio	dec.		0.788658				27
<b>Assessed Value</b>	\$	<b>12,367,273</b>	<b>12,367,273</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.455910</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>215,882</b>	<b>215,882</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	324,001					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>324,001</b>					<b>34</b>

### 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)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	41,450	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			41,450 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)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	121,118		26
Station Equipment (353)	806,842		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	652,198		29
Overhead Conductors and Devices (356)	273,720		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	332,197		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>2,227,525</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	47,254		34
Structures and Improvements (361)	311,863		35
Station Equipment (362)	2,496,537		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,874,377	96,046	38
Overhead Conductors and Devices (365)	3,140,415	112,542	39
Underground Conduit (366)	190,132	63,237	40
Underground Conductors and Devices (367)	1,088,011	118,982	41
Line Transformers (368)	1,982,681	96,465	42
Services (369)	473,402	28,145	43
Meters (370)	606,506	19,601	44
Installations on Customers' Premises (371)	140,390		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	555,832	5,812	47
<b>Total Distribution Plant</b>	<b>13,907,400</b>	<b>540,830</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	1,147,298		49
Office Furniture and Equipment (391)	46,934	13,666	50
Computer Equipment (391.1)	85,084	111,268	51
Transportation Equipment (392)	109,820		52
Stores Equipment (393)	75,963		53
Tools, Shop and Garage Equipment (394)	144,849	12,221	54
Laboratory Equipment (395)	7,827	9,300	55
Power Operated Equipment (396)	578,824		56
Communication Equipment (397)	109,545	1,707	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)			121,118	26
Station Equipment (353)		(436,337)	370,505	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			652,198	29
Overhead Conductors and Devices (356)			273,720	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			332,197	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>(436,337)</b>	<b>1,791,188</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			47,254	34
Structures and Improvements (361)			311,863	35
Station Equipment (362)	165,359	436,337	2,767,515	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	15,385	(10,625)	2,944,413	38
Overhead Conductors and Devices (365)	26,188	(8,718)	3,218,051	39
Underground Conduit (366)		(1,362)	252,007	40
Underground Conductors and Devices (367)	8,573	15,526	1,213,946	41
Line Transformers (368)	16,026	6,492	2,069,612	42
Services (369)	1,622	(7,565)	492,360	43
Meters (370)	3,410		622,697	44
Installations on Customers' Premises (371)			140,390	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	2,006		559,638	47
<b>Total Distribution Plant</b>	<b>238,569</b>	<b>430,085</b>	<b>14,639,746</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	48
Structures and Improvements (390)			1,147,298	49
Office Furniture and Equipment (391)			60,600	50
Computer Equipment (391.1)		0	196,352	51
Transportation Equipment (392)			109,820	52
Stores Equipment (393)			75,963	53
Tools, Shop and Garage Equipment (394)			157,070	54
Laboratory Equipment (395)			17,127	55
Power Operated Equipment (396)			578,824	56
Communication Equipment (397)			111,252	57

### ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	275		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>2,306,419</b>	<b>148,162</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,441,344</b>	<b>688,992</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>18,441,344</b>	<b>688,992</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			275 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>2,454,581</b>
<b>Total utility plant in service directly assignable</b>	<b>238,569</b>	<b>(6,252)</b>	<b>18,885,515</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>238,569</b>	<b>(6,252)</b>	<b>18,885,515</b>

**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)	
<b>STEAM PRODUCTION PLANT</b>				
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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	34,748	2.50%	3,135	19
Station Equipment (353)	112,890	3.03%	17,837	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	249,742	3.70%	24,131	22
Overhead Conductors and Devices (356)	123,860	3.70%	10,128	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	200,558	3.33%	11,062	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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
352					37,883	19
353				17,369	148,096	20
354					0	21
355					273,873	22
356					133,988	23
357					0	24
358					211,620	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)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>721,798</b>		<b>66,293</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	71,967	2.56%	7,984	27
Station Equipment (362)	856,448	3.85%	101,333	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,243,309	3.89%	113,175	30
Overhead Conductors and Devices (365)	934,065	3.70%	117,632	31
Underground Conduit (366)	41,549	2.50%	5,527	32
Underground Conductors and Devices (367)	430,468	3.33%	38,328	33
Line Transformers (368)	748,322	3.17%	64,229	34
Services (369)	285,894	5.00%	24,144	35
Meters (370)	309,898	3.33%	20,466	36
Installations on Customers' Premises (371)	131,715	6.25%	8,673	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	271,559	5.00%	27,887	39
<b>Total Distribution Plant</b>	<b>5,325,194</b>		<b>529,378</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	547,339	2.56%	29,370	40
Office Furniture and Equipment (391)	34,431	8.33%	4,479	41
Computer Equipment (391.1)	25,321	14.29%	20,109	42
Transportation Equipment (392)	73,638	10.00%	5,926	43
Stores Equipment (393)	60,080	5.88%	4,467	44
Tools, Shop and Garage Equipment (394)	113,853	8.33%	12,575	45
Laboratory Equipment (395)	7,827	6.25%	780	46
Power Operated Equipment (396)	427,886	10.00%	19,573	47
Communication Equipment (397)	82,998	8.33%	9,196	48
Miscellaneous Equipment (398)	275	10.00%	0	49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>1,373,648</b>		<b>106,475</b>	
<b>Total accum. prov. directly assignable</b>	<b>7,420,640</b>		<b>702,146</b>	

**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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,369</b>	<b>805,460</b>	
361					79,951	27
362	165,359			(17,369)	775,053	28
363					0	29
364	15,385				1,341,099	30
365	26,188			937	1,026,446	31
366					47,076	32
367	8,573			22,121	482,344	33
368	16,026				796,525	34
369	1,622				308,416	35
370	3,410			18	326,972	36
371					140,388	37
372					0	38
373	2,006				297,440	39
	<b>238,569</b>	<b>0</b>	<b>0</b>	<b>5,707</b>	<b>5,621,710</b>	
390					576,709	40
391					38,910	41
391.1					45,430	42
392					79,564	43
393					64,547	44
394					126,428	45
395					8,607	46
396					447,459	47
397					92,194	48
398					275	49
399					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,480,123</b>	
	<b>238,569</b>	<b>0</b>	<b>0</b>	<b>23,076</b>	<b>7,907,293</b>	

**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
<b>Total accum. prov. for depreciation</b>	<u><u>7,420,640</u></u>		<u><u>702,146</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>238,569</b>	<b>0</b>	<b>0</b>	<b>23,076</b>	<b>7,907,293</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NO WAY TO DETERMINE	1.90	126.46	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NO WAY TO DETERMINE	2.66	143.29	8
<b>Transmission System</b>			
34.5 kV			9
69 kV		9.86	10
115 kV			11
138 kV			12
<b>Other:</b>			
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	16	3
<b>Total</b>	<b>16</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	170	7
Nonfarm	2,275	8
<b>Total</b>	<b>2,445</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>2,445</b>	<b>14</b>

### 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	26,395	Monday	01/24/2000	11:00	14,969	<b>1</b>
February	02	25,785	Thursday	02/17/2000	09:00	14,065	<b>2</b>
March	03	24,653	Thursday	03/09/2000	12:00	13,460	<b>3</b>
April	04	22,010	Thursday	04/20/2000	14:00	11,454	<b>4</b>
May	05	21,478	Thursday	05/18/2000	11:00	11,595	<b>5</b>
June	06	23,032	Thursday	06/08/2000	15:00	11,691	<b>6</b>
July	07	25,828	Thursday	07/13/2000	15:00	12,580	<b>7</b>
August	08	28,114	Thursday	08/31/2000	15:00	13,614	<b>8</b>
September	09	23,331	Thursday	09/07/2000	14:00	11,647	<b>9</b>
October	10	21,085	Thursday	10/26/2000	11:00	11,850	<b>10</b>
November	11	23,333	Thursday	11/30/2000	18:00	12,181	<b>11</b>
December	12	26,539	Wednesday	12/06/2000	18:00	14,520	<b>12</b>
<b>Total</b>		<b>291,583</b>				<b>153,626</b>	

**System Name** Sturgeon Bay Utilities

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)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	153,626	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>153,626</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	143,412	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>143,412</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	10,214	27
<b>Total Energy Losses</b>	<b>10,214</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.6486%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>153,626</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RURAL	FG-1	2,068	15,905		1
YARD LIGHTING	MS-1	312	240		2
URBAN	RG-1	4,518	33,037		3
<b>Total Sales for Residential Sales</b>		<b>6,898</b>	<b>49,182</b>		
<b>Commercial &amp; Industrial</b>					
RURAL COMMERCIAL	CG-1	424	5,697		4
URBAN COMMERCIAL	CG-1	853	31,306		5
SMALL POWER	CP-1	29	12,742		6
LARGE POWER	CP-2	21	27,508		7
INDUSTRIAL POWER	CP-3	2	13,270		8
INTERDEPARTMENT SALES	MP-1	31	2,710		9
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,360</b>	<b>93,233</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREETLIGHTING/SPORTS FIELD LIGHTING	MS-1	17	997		10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>17</b>	<b>997</b>		
<b>Sales for Resale</b>					
NONE					11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>8,275</b>	<b>143,412</b>		

**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)	
0	0	1,021,228	15,722	<b>1,036,950</b>	<b>1</b>
0	0	9,117		<b>9,117</b>	<b>2</b>
0	0	2,134,054	33,850	<b>2,167,904</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>3,164,399</b>	<b>49,572</b>	<b>3,213,971</b>	
		374,421	5,851	<b>380,272</b>	<b>4</b>
		1,929,081	31,502	<b>1,960,583</b>	<b>5</b>
40,584		599,354	12,209	<b>611,563</b>	<b>6</b>
74,950	92,808	1,275,110	25,128	<b>1,300,238</b>	<b>7</b>
32,884	47,426	563,296	9,919	<b>573,215</b>	<b>8</b>
4,069	3,146	130,510	2,496	<b>133,006</b>	<b>9</b>
<b>152,487</b>	<b>143,380</b>	<b>4,871,772</b>	<b>87,105</b>	<b>4,958,877</b>	
		146,252	1,078	<b>147,330</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>146,252</b>	<b>1,078</b>	<b>147,330</b>	
				<b>0</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>152,487</b>	<b>143,380</b>	<b>8,182,423</b>	<b>137,755</b>	<b>8,320,178</b>	

### 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	Redwood				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Redwood				5
Total of 12 Monthly Maximum Demands -- kW	291,583				6
Average load factor	<b>72.1724%</b>				7
Total Cost of Purchased Power	5,695,220				8
Average cost per kWh	<b>0.0371</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	7,033	7,936			12
February	6,848	7,217			13
March	6,814	6,646			14
April	5,384	6,070			15
May	5,852	5,742			16
June	6,098	5,593			17
July	5,881	6,699			18
August	7,449	6,165			19
September	5,567	6,080			20
October	5,929	5,921			21
November	5,984	6,196			22
December	6,514	8,005			23
<b>Total kWh (000)</b>	<b>75,353</b>	<b>78,270</b>			24
					25
					26
					27
	<b>(d)</b>		<b>(e)</b>		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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	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
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

<b>Turbine-Generators</b>								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

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

1

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	None	None	0			1
<b>Total</b>							<u><u>0</u></u>

### 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 (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)		
					0	0	0	0
<b>Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### 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		1st Avenue	Ind. Park	Redwood		1
Voltage--High Side	0	69,000	69,000	69,000		2
Voltage--Low Side	0	12	12	12		3
Num. Main Transformers in Operation	0	2	1	1		4
Capacity of Transformers in kVA	0	45,000	20,000	20,000		5
Number of Spare Transformers on Hand	0	2	1	1		6
15-Minute Maximum Demand in kW		16,157	6,666	5,424		7
Dt and Hr of Such Maximum Demand		01/25/2000 06:00	08/15/2000 11:00	12/06/2000 06:00		8 9
Kwh Output		153,626				10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
Kwh Output						19

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						20
Voltage--High Side						21
Voltage--Low Side						22
Num. of Main Transformers in Operation						23
Capacity of Transformers in kVA						24
Number of Spare Transformers on Hand						25
15-Minute Maximum Demand in kW						26
Dt and Hr of Such Maximum Demand						27
Kwh Output						28

### 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	9,389	3,540	135,283	1
Acquired during year	236	61	5,178	2
<b>Total</b>	<b>9,625</b>	<b>3,601</b>	<b>140,461</b>	<b>3</b>
Retired during year	121	38	1,484	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>9,504</b>	<b>3,563</b>	<b>138,977</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	9,062	3,301	116,594	8
In utility's use	31	33	1,890	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	411	229	20,493	12
<b>Total end of year</b>	<b>9,504</b>	<b>3,563</b>	<b>138,977</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	250	64	77,531	1
Mercury Vapor	400	7	14,490	2
Sodium Vapor	135	4	225	3
Sodium Vapor	150	570	378,851	4
Sodium Vapor	250	110	105,575	5
<b>Total</b>		<b>755</b>	<b>576,672</b>	
<b>Ornamental</b>				
Metal Halide/Halogen	175	169	210,575	6
Mercury Vapor	250	16	18,960	7
Sodium Vapor	150	19	18,202	8
Sodium Vapor	250	19	12,730	9
<b>Total</b>		<b>223</b>	<b>260,467</b>	
<b>Other</b>				
Other	25	12	41,010	10
<b>Total</b>		<b>12</b>	<b>41,010</b>	

## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

ACCT 582 STATION EXPENSE DOWN 55% OR \$13,562-NEW STATION EQUIPMENT INSTALLED 1999 SO LESS REPAIR NEEDED.

ACCT 583 OVERHEAD LINE UP 651% OR \$67,342-ADDED STAFF IN 2000 TO COMPLETE NEEDED MAINTENANCE INCLUDING INSULATOR REPLACEMENT AND SQUIRREL CAGES

ACCT 586 METER EXPENSE UP 202% OR \$36,136-METER TESTING PROGRAM ACCELERATED TWICE WHAT WAS DONE IN 1999

ACCT 594 MAINTENANCE OF UNDERGROUND-UP 60% OR \$14,046 WITH ADDITIONAL STAFF WE WERE ABLE TO COMPLETE NEEDED MAINTENANCE THAT HAD BEEN DEFERRED.

ACCT 902 METER READING UP 52% OR \$34,145 ADDED ADDITIONAL READER AND SALARY INCREASES

ACCT 920 ADDITIONAL SALARY FOR DEPARTING AND INCOMING GENERAL MANAGERS UP 26% OR \$25,081.

ACCT 923 OUTSIDE SERVICE -UP 57% OR 16201 TEMPORARY HELP WITH SOFTWARE CONVERSION AND INCREASED LEGAL FEES, ATC, CAFETERIA PLAN REVISION AND POLE ATTACHMENT PROJECTS.

ACCT 926 EMPLOYEE PENSIONS AND BENEFITS-UP 16% OR 19,173 DUE TO INCREASED STAFF 3 LINEMAN AND 2 OFFICE STAFF

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### Electric Utility Plant in Service (Page E-06)

ADDITIONS:ACCT 365 OVERHEAD CONDUCTORS AND DEVICES \$112,542 DUE TO NEW GROWTH AND ACCELERATED REPLACEMENT PROGRAM OF OLD PLANT.

ACCT 367 UNDERGROUND CONDUCTORS & DEVICES \$118,982 DUE TO NEW GROWTH AND ACCELERATED REPLACEMENT PROGRAM OF OLD PLANT.

ACCT 391.1 COMPUTER EQUIPMENT- INCLUDES MAPPING SYSTEM,HARDWARE FOR SOLOMON ACCOUNTING AND HARRIS BILLING SYSTEMS.

ADJUSTMENTS:ACCT 353 STATION EQUIPMENT- \$436,337 TRANSFERED TO ACCT 362 AFTER INVENTORY OF TRANSMISSION VS DISTRIBUTION EQUIPMENT PRIOR TO SALE TO ATC.

ACCTS 364,365,366,367,368,369, WERE ADJUSTED TO AGREE WITH DETAILED PLANT LEDGERS. WE DID AN INTERNAL AUDIT OF WORK ORDERS AND PLANT ADDITIONS FOR 1998 & 1999 AND DISCOVERED ERRORS IN SOFTWARE THAT HAD BEEN TRANSFERED TO NEW OPERATING SYSTEM

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

ADJUSTMENTS TO ACCOUNTS EXPLAINED ON PAGE E-6 THAT IS TRANSFER FROM ACCT 352 TO ACCT 362 AND CORRECTION OF BALANCES FOR DEPRECIATION IN ACCTS 365,367,370

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

Per review response, rural commercial "FC-1" is billed under "CG-1" rate schedule. FC-1 is a computer code. 9/28/01 ele

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