



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION

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Principal Office: 1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

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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:** CITY OF BRODHEAD WATER AND LIGHT COMMISSION

**Utility Address:** 1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**When was utility organized?** 1/1/1913

**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 CARROLL SHEAFOR

**Title:** SUPERINTENDENT

**Office Address:**

1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**Telephone:** (608) 897 - 2505

**Fax Number:** (608) 897 - 2726

**E-mail Address:**

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

**Name:** MR RUSSELL HISSOM

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

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

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

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

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**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:** VIRCHOW, KRAUSE & CO., LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 1/30/2001

**Period covered by most recent audit:** 2000

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

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**Name:** MR JEFFREY PETERSON

**Title:** ELECTRIC/WATER FOREMAN

**Office Address:**  
1108TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**Telephone:** (608) 897 - 2505

**Fax Number:** (608) 897 - 2726

**E-mail Address:**

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**Name:** MS TERESINA CHAPMAN

**Title:** OFFICE MANAGER

**Office Address:**  
1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**Telephone:** (608) 897 - 2505

**Fax Number:** (608) 894 - 2726

**E-mail Address:**

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**Name of utility commission/committee:** Brodhead Water & Light Commission

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

- RICHARD GRETEBECK, COMMISSIONER
  - GARY SAUNDERS, PRESIDENT
  - KATHRYN SCHNEIDER, SECRETARY
  - WILLIAM WELLNITZ, CITY COUNCIL REPRESENTATIVE
- 

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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## IDENTIFICATION AND OWNERSHIP

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

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,403,615	2,221,523	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,849,420	1,665,988	2
Depreciation Expense (403)	171,211	152,691	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	161,068	153,457	5
<b>Total Operating Expenses</b>	<b>2,181,699</b>	<b>1,972,136</b>	
<b>Net Operating Income</b>	<b>221,916</b>	<b>249,387</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>221,916</b>	<b>249,387</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	108,396	112,303	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>108,396</b>	<b>112,303</b>	
<b>Total Income</b>	<b>330,312</b>	<b>361,690</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	397	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>397</b>	
<b>Income Before Interest Charges</b>	<b>330,312</b>	<b>361,293</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	43,207	37,850	14
Amortization of Debt Discount and Expense (428)	2,824	3,515	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	16,813	17
Other Interest Expense (431)	138	91	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>46,169</b>	<b>58,269</b>	
<b>Net Income</b>	<b>284,143</b>	<b>303,024</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,434,467	3,131,443	20
Balance Transferred from Income (433)	284,143	303,024	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,718,610</b>	<b>3,434,467</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		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	108,396	5
<b>Total (Acct. 419):</b>	<b>108,396</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		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>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	407,645	1,995,970	0	0	2,403,615	1
Less: interdepartmental sales	397	15,188	0	0	15,585	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>407,248</b>	<b>1,980,782</b>	<b>0</b>	<b>0</b>	<b>2,388,030</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	70,518		70,518	1
Electric operating expenses	174,812		174,812	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,447		2,447	8
Electric utility plant accounts	17,539		17,539	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>265,316</b>	<b>0</b>	<b>265,316</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 (100)	6,510,501	5,809,689	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,326,521	2,168,581	<b>2</b>
<b>Net Utility Plant</b>	<b>4,183,980</b>	<b>3,641,108</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	143	143	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>143</b>	<b>143</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	1,107	3,041	<b>6</b>
Special Funds (125)	575,223	426,404	<b>7</b>
<b>Total Other Property and Investments</b>	<b>576,473</b>	<b>429,588</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	52,828	238,093	<b>8</b>
Temporary Cash Investments (132)	1,093,203	1,444,227	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	251,165	203,072	<b>11</b>
Other Accounts Receivable (143)	736	3,664	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	3,512	<b>14</b>
Materials and Supplies (150)	79,358	87,019	<b>15</b>
Prepayments (165)	4,817	4,817	<b>16</b>
Other Current and Accrued Assets (170)	10,521		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,492,628</b>	<b>1,984,404</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	10,330	13,154	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	31,600	31,600	<b>20</b>
<b>Total Deferred Debits</b>	<b>41,930</b>	<b>44,754</b>	
<b>Total Assets and Other Debits</b>	<b>6,295,011</b>	<b>6,099,854</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	525,245	524,843	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	3,718,610	3,434,467	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,243,855</b>	<b>3,959,310</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	355,000	520,000	<b>24</b>
Advances from Municipality (223)	0	340,000	<b>25</b>
Other Long-Term Debt (224)	325,000	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>680,000</b>	<b>860,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	133,564	101,631	<b>28</b>
Payables to Municipality (233)	594	0	<b>29</b>
Customer Deposits (235)	2,818	2,363	<b>30</b>
Taxes Accrued (236)	137,757	130,200	<b>31</b>
Interest Accrued (237)	12,197	15,069	<b>32</b>
Other Current and Accrued Liabilities (238)	4,278	409	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>291,208</b>	<b>249,672</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	189,101	157,996	<b>36</b>
<b>Total Deferred Credits</b>	<b>189,101</b>	<b>157,996</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)	23,553	21,906	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>23,553</b>	<b>21,906</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	867,294	850,970	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>6,295,011</b>	<b>6,099,854</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)	2,753,561	0	0	3,176,082	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)	580,858				6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>3,334,419</b>	<b>0</b>	<b>0</b>	<b>3,176,082</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	753,118	0	0	1,573,403	10
<b>Total Accumulated Provision</b>	<b>753,118</b>	<b>0</b>	<b>0</b>	<b>1,573,403</b>	
<b>Net Utility Plant</b>	<b>2,581,301</b>	<b>0</b>	<b>0</b>	<b>1,602,679</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	691,928	1,476,653			<b>2,168,581</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	60,393	110,818			<b>171,211</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,413				<b>3,413</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		360			<b>360</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>63,806</b>	<b>111,178</b>	<b>0</b>	<b>0</b>	<b>174,984</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,616	14,428			<b>17,044</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,616</b>	<b>14,428</b>	<b>0</b>	<b>0</b>	<b>17,044</b>	<b>19</b>
<b>Balance End of Year</b>	<b>753,118</b>	<b>1,573,403</b>	<b>0</b>	<b>0</b>	<b>2,326,521</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<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	0			0	1
<b>Other (specify):</b>					
Land	143			143	2
<b>Total Nonutility Property (121)</b>	<b>143</b>	<b>0</b>	<b>0</b>	<b>143</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>143</b>	<b>0</b>	<b>0</b>	<b>143</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			68,897		68,897	77,096	2
<b>Total Electric Utility</b>					<b>68,897</b>	<b>77,096</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	68,897	77,096	1
Water utility	10,461	9,923	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>79,358</b>	<b>87,019</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>				
1991 Mortgage Revenue Bonds	1,888	428	3,321	1
1997 GENERAL OBLIGATION REFUNDING BONDS	936	428	7,009	2
<b>Total</b>			<b>10,330</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	428	0	3
<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.

Particulars (a)	Amount (b)	
Balance first of year	524,843	1
<b>Changes during year (explain):</b>		
AMOUNT FROM CITY FOR STREET LIGHT	402	2
<b>Balance end of year</b>	<u><u>525,245</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 Mortgage Revenue Bonds	07/01/1991	04/01/2002	6.00%	355,000	1
<b>Total Bonds (Account 221):</b>				<b>355,000</b>	

### 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>					
1997 GENERAL OBLIGATION REFUNDING BONDS	12/21/1994	03/15/2014	6.00%	325,000	1
<b>Total for Account 224</b>				<b>325,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	130,200	1
<b>Accruals:</b>		
Charged water department expense	72,269	2
Charged electric department expense	88,799	3
Charged sewer department expense	1,354	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>162,422</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	129,611	6
Social Security taxes	20,181	7
PSC Remainder Assessment	2,658	8
<b>Other (explain):</b>		
WISCONSIN GROSS RECEIPTS TAX	2,415	9
<b>Total payments and other debits</b>	<b>154,865</b>	
<b>Balance end of year</b>	<b>137,757</b>	

### 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>					
1991 Mortgage Revenue Bonds	8,843	27,084	29,848	6,079	1
<b>Subtotal</b>	<b>8,843</b>	<b>27,084</b>	<b>29,848</b>	<b>6,079</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1997 GENERAL OBLIGATION REFUNDING BONDS	5,566	16,123	16,353	5,336	3
<b>Subtotal</b>	<b>5,566</b>	<b>16,123</b>	<b>16,353</b>	<b>5,336</b>	
<b>Notes Payable (231)</b>					
Customer deposits	660	138	16	782	4
<b>Subtotal</b>	<b>660</b>	<b>138</b>	<b>16</b>	<b>782</b>	
<b>Total</b>	<b>15,069</b>	<b>43,345</b>	<b>46,217</b>	<b>12,197</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	547,176	303,794	0	0	0	<b>850,970</b>	1
<b>Add credits during year:</b>							
For Services	1,173	15,151				<b>16,324</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>548,349</b>	<b>318,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>867,294</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	1,107	2
<b>Total (Acct. 124):</b>	<b>1,107</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	129,046	3
RESERVE ACCOUNT	247,760	4
DEPRECIATION ACCOUNT	118,010	5
EQUIPMENT REPLACEMENT ACCOUNT	80,407	6
<b>Total (Acct. 125):</b>	<b>575,223</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	42,193	8
Electric	208,972	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>251,165</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
POLE CONTACT RENTAL	736	14
<b>Total (Acct. 143):</b>	<b>736</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
INSURANCE	4,817	16
<b>Total (Acct. 165):</b>	<b>4,817</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
DEMAND SIDE MANAGEMENT PROGRAM - PSC AUTHORIZED 12/14/94	31,600	18
<b>Total (Acct. 183):</b>	<b>31,600</b>	
<b>Payables to Municipality (233):</b>		
OVERPAYMENT BY CITY FOR JOINT METERING AND PUBLIC FIRE FEES	594	19
<b>Total (Acct. 233):</b>	<b>594</b>	
<b>Other Deferred Credits (253):</b>		
DEMAND SIDE MANAGEMENT/PUBLIC BENEFITS RECOVERY THROUGH RATES	189,101	20
<b>Total (Acct. 253):</b>	<b>189,101</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	2,744,884	3,124,781	0	0	5,869,665	1
Materials and Supplies	10,192	72,996	0	0	83,188	2
<b>Other (specify):</b>						
COMPLETED CONSTRUCTION NOT CLASSIFIED	290,429				290,429	3
<b>Less Average:</b>						
Reserve for Depreciation	722,523	1,525,028	0	0	2,247,551	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	547,762	311,369	0	0	859,131	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,775,220</b>	<b>1,361,380</b>	<b>0</b>	<b>0</b>	<b>3,136,600</b>	
Net Operating Income	117,381	104,535	0	0	221,916	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.61%</b>	<b>7.68%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.08%</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	525,044	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,576,538	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>4,101,582</b>	
<b>Net Income</b>		
Net Income	284,143	5
<b>Percent Return on Proprietary Capital</b>	<b>6.93%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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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.

## FINANCIAL SECTION FOOTNOTES

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

August 17, 2001

Mr. Carroll Sheafor, Superintendent  
Brodhead Water and Light Commission  
1108 11th Street  
P.O. Box 227  
Brodhead, WI 53520-0227

2000 Analytical Review DWCCA-740-ELE

Dear Mr. Sheafor:

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:

The schedule note to the Water Services schedule, Page W-16, indicates that the plant dollars will be booked in 2001. However, dollars are reported in Account 345, Services, Page W-8, and for services contributions, Account 271, Page F-18. Please explain the dollar additions to Account 345, and the contributions to Account 271. If the contributions are for the 2000 construction, please explain the financing pursuant to head note No. 3 a-d, Page W-16. In addition, schedule notes to the water services schedule and hydrants schedule in 1999 indicates that dollars will be booked to plant in 2000. Please indicate when the dollars for the 1999 services and hydrants will be booked to Account 345, Services; Account 348, Hydrants; and Account 271, Contributions.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

response received from Aimee Jaeger, VK, 8/27/01 ele:  
a/c 271 \$ were from 1999 services additions. Main Street project dollars and 1999 hydrant dollars will be booked in 2001.

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	402,576	1
<b>Total Sales of Water</b>	<b>402,576</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,004	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,065	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>5,069</b>	
<b>Total Operating Revenues</b>	<b>407,645</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	17,674	8
Pumping Expenses (620-625)	12,933	9
Water Treatment Expenses (630-635)	6,873	10
Transmission and Distribution Expenses (640-655)	36,383	11
Customer Accounts Expenses (901-904)	13,480	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	70,259	14
<b>Total Operation and Maintenance Expenses</b>	<b>157,602</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	60,393	15
Amortization Expense (404-407)		16
Taxes (408)	72,269	17
<b>Total Other Operating Expenses</b>	<b>132,662</b>	
<b>Total Operating Expenses</b>	<b>290,264</b>	
<b>NET OPERATING INCOME</b>	<b>117,381</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	4	3,481	3,799	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>4</b>	<b>3,481</b>	<b>3,799</b>	
Metered Sales to General Customers (461)				
Residential	1,112	56,057	182,762	4
Commercial	142	19,131	40,699	5
Industrial	3	2,645	4,068	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,257</b>	<b>77,833</b>	<b>227,529</b>	
Private Fire Protection Service (462)	8		7,575	7
Public Fire Protection Service (463)	1		153,534	8
Other Sales to Public Authorities (464)	23	5,219	9,742	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	39	397	12
<b>Total Sales of Water</b>	<b>1,295</b>	<b>86,572</b>	<b>402,576</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	153,534	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>153,534</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,004	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,004</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</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	2,997	10
<b>Other (specify):</b> RECONNECTIONS, PERMITS, MISCELLANEOUS	1,068	11
<b>Total Other Water Revenues (474)</b>	<b>4,065</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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	13,207	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	4,467	3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>17,674</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,087	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	846	9
<b>Total Pumping Expenses</b>	<b>12,933</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	6,873	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>6,873</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	10,472	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,868	16
Maintenance of Mains (651)	5,781	17
Maintenance of Services (652)	5,620	18
Maintenance of Meters (653)	3,695	19
Maintenance of Hydrants (654)	1,947	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>36,383</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,422	<b>22</b>
Accounting and Collecting Labor (902)	10,993	<b>23</b>
Supplies and Expenses (903)	1,065	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>13,480</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	23,175	<b>27</b>
Office Supplies and Expenses (921)	10,765	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	4,477	<b>30</b>
Property Insurance (924)	1,864	<b>31</b>
Injuries and Damages (925)	6,448	<b>32</b>
Employee Pensions and Benefits (926)	21,372	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	2,158	<b>35</b>
Transportation Expenses (933)		<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>70,259</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>157,602</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		67,652	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,354	2
<b>Net property tax equivalent</b>		<b>66,298</b>	
Social Security		5,493	3
PSC Remainder Assessment		478	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>72,269</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			Green				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.228614				3
County tax rate	mills		5.729532				4
Local tax rate	mills		11.758824				5
School tax rate	mills		13.159559				6
Voc. school tax rate	mills		1.879722				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>32.756251</b>				<b>10</b>
Less: state credit	mills		1.859775				11
<b>Net tax rate</b>	mills		<b>30.896476</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.758824</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.039281</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>26.798105</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>32.756251</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.818107</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>30.896476</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>25.276611</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,736,211	2,736,211				22
Materials & Supplies	\$	9,923	9,923				23
<b>Subtotal</b>	\$	<b>2,746,134</b>	<b>2,746,134</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,746,134</b>	<b>2,746,134</b>				<b>26</b>
Assessment Ratio	dec.		0.874839				27
<b>Assessed Value</b>	\$	<b>2,402,425</b>	<b>2,402,425</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>25.276611</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>60,725</b>	<b>60,725</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	67,652					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>67,652</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	15,207		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)	27,682		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>42,889</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,878		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	82,513		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,471		20
<b>Total Pumping Plant</b>	<b>100,862</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,260		23
<b>Total Water Treatment Plant</b>	<b>10,260</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	100		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)			15,207	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)			27,682	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>42,889</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			15,878	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			82,513	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,471	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>100,862</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,260	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>10,260</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	477,337		26
Transmission and Distribution Mains (343)	1,397,839		27
Fire Mains (344)	0		28
Services (345)	290,871	4,179	29
Meters (346)	112,631	4,266	30
Hydrants (348)	164,330		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,443,108</b>	<b>8,445</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	58,725		34
Office Furniture and Equipment (391)	6,524		35
Computer Equipment (391.1)	18,479	11,524	36
Transportation Equipment (392)	39,166		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,195		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>139,089</b>	<b>11,524</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,736,208</b>	<b>19,969</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,736,208</b>	<b>19,969</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)			477,337 26
Transmission and Distribution Mains (343)			1,397,839 27
Fire Mains (344)			0 28
Services (345)	600		294,450 29
Meters (346)	2,016		114,881 30
Hydrants (348)			164,330 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,616</b>	<b>0</b>	<b>2,448,937</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			58,725 34
Office Furniture and Equipment (391)			6,524 35
Computer Equipment (391.1)			30,003 36
Transportation Equipment (392)			39,166 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			16,195 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 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>150,613</b>
<b>Total utility plant in service directly assignable</b>	<b>2,616</b>	<b>0</b>	<b>2,753,561</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,616</b>	<b>0</b>	<b>2,753,561</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			8,396	<b>8,396</b>	1
February			7,673	<b>7,673</b>	2
March			8,167	<b>8,167</b>	3
April			8,258	<b>8,258</b>	4
May			9,642	<b>9,642</b>	5
June			7,954	<b>7,954</b>	6
July			9,299	<b>9,299</b>	7
August			9,608	<b>9,608</b>	8
September			8,296	<b>8,296</b>	9
October			7,906	<b>7,906</b>	10
November			7,009	<b>7,009</b>	11
December			10,004	<b>10,004</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>102,212</b>	<b>102,212</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				929	13
Less: Other utility use				553	14
Other utility use explanation: flushing					15
Water pumped into distribution system				<b>100,730</b>	16
Less: Water sold				86,572	17
Losses and unaccounted for				<b>14,158</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>14%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				984	21
Date of maximum: 12/23/2000					22
Cause of maximum: Filling Woodbridge pond					23
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 6/26/2000					25
Total KWH used for pumping for the year				140,160	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>	
WELL-W 35RD AVE/11TH STREET	#1	995	12	600	Yes	<b>1</b>
WELL-W 4TH AVE/18TH STREET	#2	442	16	590	Yes	<b>2</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	STANDBY EQUIPMENT	WELL #1	WELL #2	1
Location	1011 W. 4TH AVENUE	1011 W. 4TH AVENUE	1802 W. 4TH AVENUE	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	UNKNOWN	FAIRBANKS	LAYNE	5
Year Installed	1956	1935	1960	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	620	620	8
Pump Motor or Standby Engine Mfr	FORD INDUSTRIAL	US MOTOR	US MOTOR	10
Year Installed	1956	1993	1960	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	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	A	B		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		<b>3</b>
Year constructed	1921	1982		<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>5</b>
Elevation difference in feet (See Headnote 3.)	145	143		<b>6</b>
Total capacity in gallons	80,000	500,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	10.0000	10.0000		<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y		<b>13</b>
Is water fluoridated (yes, no)?	Y	Y		<b>14</b>

### 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	634	0	0	0	634	1
M	D	2.000	2,617	0	0	0	2,617	2
M	D	4.000	12,845	0	3,612	0	9,233	3
M	D	6.000	54,653	0	1,595	0	53,058	4
M	D	8.000	20,574	3,463	0	0	24,037	5
M	D	10.000	35,614	2,510	0	0	38,124	6
M	D	12.000	940	0	0	0	940	7
<b>Total Within Municipality</b>			<b>127,877</b>	<b>5,973</b>	<b>5,207</b>	<b>0</b>	<b>128,643</b>	
<b>Total Utility</b>			<b>127,877</b>	<b>5,973</b>	<b>5,207</b>	<b>0</b>	<b>128,643</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)	
M	0.750	1,161	8	19	0	1,150	194	<b>1</b>
L	0.750	14	0	14	0	0	0	<b>2</b>
M	1.000	126	31	0	0	157	49	<b>3</b>
M	1.250	3	0	1	0	2	0	<b>4</b>
M	1.500	9	0	0	0	9	0	<b>5</b>
M	2.000	40	0	0	0	40	19	<b>6</b>
M	4.000	2	0	0	0	2	0	<b>7</b>
<b>Total Utility</b>		<b>1,355</b>	<b>39</b>	<b>34</b>	<b>0</b>	<b>1,360</b>	<b>262</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	1,296	48	47	(7)	1,290	122	1
1.000	10	1	0	0	11	1	2
1.250	0	0	0	0	0	0	3
1.500	16	0	0	0	16	0	4
2.000	20	0	0	0	20	3	5
3.000	8	0	0	0	8	7	6
4.000	1	0	0	0	1	0	7
8.000	2	0	0	0	2	2	8
<b>Total:</b>	<b>1,353</b>	<b>49</b>	<b>47</b>	<b>(7)</b>	<b>1,348</b>	<b>135</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	1,081	104	0	13	1	91	1,290	1
1.000	0	8	0	1	0	2	11	2
1.250	0	0	0	0	0	0	0	3
1.500	0	14	0	0	0	2	16	4
2.000	0	8	3	4	2	3	20	5
3.000	0	3	0	3	0	2	8	6
4.000	0	0	0	0	0	1	1	7
8.000	0	0	0	0	2	0	2	8
<b>Total:</b>	<b>1,081</b>	<b>137</b>	<b>3</b>	<b>21</b>	<b>5</b>	<b>101</b>	<b>1,348</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	0	0	0	<b>1</b>
Within Municipality	177	7	7	0	177	<b>2</b>
<b>Total Fire Hydrants</b>	<b>177</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>177</b>	
<b>Flushing Hydrants</b>						
	1	0	0	0	1	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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:	131
Number of distribution system valves end of year:	496
Number of distribution valves operated during year:	272

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

Units added and retired are associated with the Main Street reconstruction project. Dollars will be added in 2001 as costs had not been finalized as of report date.

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### Water Services (Page W-16)

Units added/retired are associated with the Main Street reconstruction project. Dollars will be added in 2001 due to the fact that final costs were not available as of report date.

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### Meters (Page W-17)

Adjustments represent true up to arrive at actual amount on hand at year-end.

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### Hydrants and Distribution System Valves (Page W-18)

Hydrants added/retired associated with Main Street reconstruction project. Dollars will be added in 2001 when final costs of the project are available.

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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)	1,985,231	1
<b>Total Sales of Electricity</b>	<b>1,985,231</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	5,380	2
Miscellaneous Service Revenues (451)	130	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,752	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,477	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>10,739</b>	
<b>Total Operating Revenues</b>	<b>1,995,970</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,359,622	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	122,615	11
Customer Accounts Expenses (901-904)	28,588	12
Sales Expenses (910)	31,600	13
Administrative and General Expenses (920-935)	149,393	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,691,818</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	110,818	15
Amortization Expense (404-407)		16
Taxes (408)	88,799	17
<b>Total Other Expenses</b>	<b>199,617</b>	
<b>Total Operating Expenses</b>	<b>1,891,435</b>	
<b>NET OPERATING INCOME</b>	<b>104,535</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	5,380	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>5,380</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTIONS	130	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>130</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACT RENTAL	3,752	5
<b>Total Rent from Electric Property (454)</b>	<b>3,752</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
PERMITS, MISCELLANEOUS	1,477	7
<b>Total Other Electric Revenues (456)</b>	<b>1,477</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,359,622	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>1,359,622</b>	
<b>Total Power Production Expenses</b>	<b>1,359,622</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	4,456	20
Line and Station Labor (561)	43,382	21
Line and Station Supplies and Expenses (562)	12,809	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	11,271	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	(104)	26
Maintenance of Structures and Equipment (571)	9,490	27
Maintenance of Lines (572)	41,051	28
Maintenance of Line Transformers (573)	14	29
Maintenance of Street Lighting and Signal Systems (574)	246	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>122,615</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	10,762	33
Accounting and Collecting Labor (902)	16,490	34
Supplies and Expenses (903)	1,336	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<b>28,588</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	31,600	37
<b>Total Sales Expenses</b>	<b>31,600</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	34,880	<b>38</b>
Office Supplies and Expenses (921)	18,805	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	15,943	<b>41</b>
Property Insurance (924)	3,010	<b>42</b>
Injuries and Damages (925)	9,841	<b>43</b>
Employee Pensions and Benefits (926)	46,985	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	10,151	<b>46</b>
Transportation Expenses (933)		<b>47</b>
Maintenance of General Plant (935)	9,778	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>149,393</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,691,818</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		69,516	1
Social Security		14,688	2
Wisconsin Gross Receipts Tax		2,415	3
PSC Remainder Assessment		2,180	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>88,799</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			Green				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.228614				3
County tax rate	mills		5.729532				4
Local tax rate	mills		11.758824				5
School tax rate	mills		13.159559				6
Voc. school tax rate	mills		1.879722				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>32.756251</b>				<b>10</b>
Less: state credit	mills		1.859772				11
<b>Net tax rate</b>	mills		<b>30.896479</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.758824</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.039281</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>26.798105</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>32.756251</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.818107</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>30.896479</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>25.276613</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,073,484	3,073,484				22
Materials & Supplies	\$	70,190	70,190				23
<b>Subtotal</b>	\$	<b>3,143,674</b>	<b>3,143,674</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,143,674</b>	<b>3,143,674</b>				<b>26</b>
Assessment Ratio	dec.		0.874839				27
<b>Assessed Value</b>	\$	<b>2,750,209</b>	<b>2,750,209</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>25.276613</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>69,516</b>	<b>69,516</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	53,572					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>69,516</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<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)	5,877	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)			5,877 25

**ELECTRIC UTILITY PLANT IN SERVICE**

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
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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)	62,633		26
Station Equipment (353)	181,322		27
Towers and Fixtures (354)	39,969		28
Poles and Fixtures (355)	101,865		29
Overhead Conductors and Devices (356)	45,085		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>436,751</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	11,509		34
Structures and Improvements (361)	203,730		35
Station Equipment (362)	306,237	2,989	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	278,004	18,369	38
Overhead Conductors and Devices (365)	341,164	13,383	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	136,079	4,465	41
Line Transformers (368)	264,267	3,806	42
Services (369)	273,772	8,097	43
Meters (370)	116,786	1,997	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	151,644	1,823	47
<b>Total Distribution Plant</b>	<b>2,083,192</b>	<b>54,929</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,875		48
Structures and Improvements (390)	178,110		49
Office Furniture and Equipment (391)	15,599		50
Computer Equipment (391.1)	31,542	21,401	51
Transportation Equipment (392)	38,110	38,236	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	47,200	1,607	54
Laboratory Equipment (395)	22,106		55
Power Operated Equipment (396)	206,440		56
Communication Equipment (397)	12,556	856	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)			62,633 26
Station Equipment (353)			181,322 27
Towers and Fixtures (354)			39,969 28
Poles and Fixtures (355)			101,865 29
Overhead Conductors and Devices (356)			45,085 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>436,751</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			11,509 34
Structures and Improvements (361)			203,730 35
Station Equipment (362)			309,226 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	4,592		291,781 38
Overhead Conductors and Devices (365)	3,346		351,201 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	1,116		139,428 41
Line Transformers (368)	150		267,923 42
Services (369)	2,024		279,845 43
Meters (370)	2,744		116,039 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	456		153,011 47
<b>Total Distribution Plant</b>	<b>14,428</b>	<b>0</b>	<b>2,123,693</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,875 48
Structures and Improvements (390)			178,110 49
Office Furniture and Equipment (391)			15,599 50
Computer Equipment (391.1)			52,943 51
Transportation Equipment (392)			76,346 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			48,807 54
Laboratory Equipment (395)			22,106 55
Power Operated Equipment (396)			206,440 56
Communication Equipment (397)			13,412 57

### ELECTRIC UTILITY PLANT IN SERVICE

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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)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>553,538</b>	<b>62,100</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,073,481</b>	<b>117,029</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>3,073,481</b>	<b>117,029</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)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>615,638</b>
<b>Total utility plant in service directly assignable</b>	<b>14,428</b>	<b>0</b>	<b>3,176,082</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>14,428</b>	<b>0</b>	<b>3,176,082</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)	0.20	32.20	1
7.2/12.5 kV (12kV)	0.00	1.50	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		3.00	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV		0.50	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	3
<b>Total</b>	<b>0 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	1 7
Nonfarm	8
<b>Total</b>	<b>1 9</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0 13</b>
<b>Total customers on rural lines at end of year</b>	<b>1 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).

Month (a)	Monthly Peak					Monthly Energy Usage (kWh) (000's) (f)	
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)			
January	01	6	Monday	01/24/2000	19:00	3,138	1
February	02	5	Wednesday	02/16/2000	19:00	2,902	2
March	03	5	Monday	03/13/2000	11:00	2,966	3
April	04	6	Monday	05/08/2000	17:00	3,009	4
May	05	6	Friday	06/09/2000	14:00	3,004	5
June	06	6	Monday	07/10/2000	18:00	3,186	6
July	07	7	Wednesday	08/09/2000	14:00	3,274	7
August	08	8	Thursday	08/31/2000	07:00	3,723	8
September	09	6	Thursday	09/14/2000	11:00	2,956	9
October	10	6	Monday	11/06/2000	18:00	2,943	10
November	11	7	Monday	12/11/2000	12:00	3,605	11
December	12	7	Thursday	12/21/2000	18:00	3,322	12
<b>Total</b>		<b>75</b>				<b>38,028</b>	

**System Name** Brodhead Water & Light

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

Type of Reading	Supplier
60 minutes integrated	Alliant

## 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	38,028	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>38,028</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	36,074	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>36,074</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,954	27
<b>Total Energy Losses</b>	<b>1,954</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.1383%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>38,028</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)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,443	12,802	1
<b>Total Sales for Residential Sales</b>		<b>1,443</b>	<b>12,802</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL & INTERDEPARTMENTAL	CG-1	273	3,834	2
SMALL POWER	CP-1	15	3,616	3
LARGE POWER	CP-2	5	15,536	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>293</b>	<b>22,986</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	12	286	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>12</b>	<b>286</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,748</b>	<b>36,074</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		766,992	40,011	<b>807,003</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>766,992</b>	<b>40,011</b>	<b>807,003</b>	
		264,222	11,626	<b>275,848</b>	<b>2</b>
12,274	14,405	184,769	10,669	<b>195,438</b>	<b>3</b>
36,075	38,355	626,152	48,215	<b>674,367</b>	<b>4</b>
<b>48,349</b>	<b>52,760</b>	<b>1,075,143</b>	<b>70,510</b>	<b>1,145,653</b>	
		32,546	29	<b>32,575</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>32,546</b>	<b>29</b>	<b>32,575</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>48,349</b>	<b>52,760</b>	<b>1,874,681</b>	<b>110,550</b>	<b>1,985,231</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	Alliant		Alliant		1
Point of Delivery	Central Substation		North substation		2
Type of Power Purchased (firm, dump, etc.)	firm		firm		3
Voltage at Which Delivered	69000		69000		4
Point of Metering	substation		substation		5
Total of 12 Monthly Maximum Demands -- kW	48,807		25,562		6
Average load factor	<b>69.3927%</b>		<b>55.7656%</b>		7
Total Cost of Purchased Power					8
Average cost per kWh	<b>0.0000</b>		<b>0.0000</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	1,061	1,036	424	491	12
February	997	975	375	435	13
March	1,046	994	375	421	14
April	999	1,046	361	442	15
May	1,010	1,098	370	309	16
June	926	1,057	413	540	17
July	1,029	987	463	459	18
August	1,116	1,169	488	580	19
September	964	951	343	374	20
October	970	940	335	369	21
November	1,077	1,198	438	561	22
December	979	1,099	448	592	23
<b>Total kWh (000)</b>	<b>12,174</b>	<b>12,550</b>	<b>4,833</b>	<b>5,573</b>	<b>24</b>
					25
					26
					27
	(d)		(e)		28
Name of Vendor	Alliant				29
Point of Delivery	South Substation				30
Voltage at Which Delivered	firm				31
Point of Metering	69000				32
Type of Power Purchased (firm, dump, etc.)	substation				33
Total of 12 Monthly Maximum Demands -- kW	9888				34
Average load factor	<b>40.1206%</b>				35
Total Cost of Purchased Power					36
Average cost per kWh	<b>0.0000</b>				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	66	59			40
February	64	56			41
March	70	59			42
April	85	76			43
May	118	101			44
June	130	119			45
July	182	154			46
August	205	164			47
September	183	141			48
October	197	132			49
November	185	146			50
December	116	88			51
<b>Total kWh (000)</b>	<b>1,601</b>	<b>1,295</b>			<b>52</b>

### 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 (\$)		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							
<b>Total</b>							<b>0</b>
							1

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
<b>Total</b>						<b>0</b>
						1

### STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

<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							

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

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

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
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
					19
Kwh Output					20

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
					29
Kwh Output					30

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,880	588	17,632	1
Acquired during year	16	24	508	2
<b>Total</b>	<b>1,896</b>	<b>612</b>	<b>18,140</b>	<b>3</b>
Retired during year	32	3	33	4
Sales, transfers or adjustments increase (decrease)		6	508	5
<b>Number end of year</b>	<b>1,864</b>	<b>615</b>	<b>18,615</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,721	501	15,247	8
In utility's use	14	12	205	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises				11
In stock	129	102	3,163	12
<b>Total end of year</b>	<b>1,864</b>	<b>615</b>	<b>18,615</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>				
Sodium Vapor	100	337	172,411	1
Sodium Vapor	250	32	39,800	2
<b>Total</b>		<b>369</b>	<b>212,211</b>	
<b>Ornamental</b>				
Sodium Vapor	100	12	6,120	3
Sodium Vapor	250	30	11,114	4
Sodium Vapor	400	12	56,246	5
<b>Total</b>		<b>54</b>	<b>73,480</b>	
<b>Other</b>				
Incandescent	68	2	480	6
<b>Total</b>		<b>2</b>	<b>480</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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NONE