



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY

Principal Office: 108 N. MAIN STREET
CUBA CITY, WI 53807

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY

Utility Address: 108 N. MAIN STREET
CUBA CITY, WI 53807

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KATHY H. SCHULTZ

Title: CITY CLERK-TREASURER

Office Address:

108 N. MAIN STREET
CUBA CITY, WI 53807

Telephone: (608) 744 - 2152

Fax Number: (608) 744 - 2151

E-mail Address: cubacity@pcii.net

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

Name:

Title:

Office Address: CLIFTON GUNDERSON LLP
440 SCIENCE DRIVE, SUITE 400
MADISON, WI 53711

Telephone: (608) 232 - 2900

Fax Number: (608) 232 - 2919

E-mail Address:

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

Name: JAMES D. BOUSLEY

Title: PRESIDENT

Office Address:

108 N. MAIN STREET
CUBA CITY, WI 53807

Telephone: (608) 744 - 8735 EXT

Fax Number: (608) 744 - 2151

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: CLIFTON GUNERSON LLP
440 SCIENCE DRIVE, SUITE 400
MADISON, WI 53711

Telephone: (608) 232 - 2900

Fax Number: (608) 232 - 2919

E-mail Address:

Date of most recent audit report: 3/1/2001

Period covered by most recent audit: 1/1/00 - 12/31/00

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:
108 N. MAIN STREET
CUBA CITY, WI 53807

Telephone: (608) 744 - 2152

Fax Number: (608) 744 - 2151

E-mail Address:

Name of utility commission/committee: ELECTRIC & WATER COMMISSION

Names of members of utility commission/committee:

- MR JAMES BOUSLEY
- MR RONALD BUSCH
- MR GREGORY KERN
- MR DONALD LOEFFELHOLZ
- MR M. JOHN STAVER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,185,626	1,087,929	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	978,200	930,623	2
Depreciation Expense (403)	121,896	112,825	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	72,933	65,688	5
Total Operating Expenses	1,173,029	1,109,136	
Net Operating Income	12,597	(21,207)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,597	(21,207)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,024	2,140	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	2,024	2,140	
Total Income	14,621	(19,067)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	14,621	(19,067)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,196	21,199	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	19,196	21,199	
Net Income	(4,575)	(40,266)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	660,986	701,252	20
Balance Transferred from Income (433)	(4,575)	(40,266)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	656,411	660,986	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INTEREST	2,024	5
Total (Acct. 419):	2,024	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	164,371	1,021,255	0	0	1,185,626	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	164,371	1,021,255	0	0	1,185,626	

DISTRIBUTION OF TOTAL PAYROLL

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

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,091,463	3,705,392	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,690,082	1,576,837	2
Net Utility Plant	2,401,381	2,128,555	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,021	5,447	8
Temporary Cash Investments (132)	36	34	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	136,607	112,682	11
Other Accounts Receivable (143)	0	6,679	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	70,109	86,049	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	54,230	47,059	17
Total Current and Accrued Assets	262,003	257,950	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,663,384	2,386,505	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	840,332	619,254	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	656,411	660,986	23
Total Proprietary Capital	1,496,743	1,280,240	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	327,118	357,488	26
Total Long-Term Debt	327,118	357,488	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	92,512	86,266	28
Payables to Municipality (233)	450,647	212,543	29
Customer Deposits (235)	75	75	30
Taxes Accrued (236)	41,259	24,368	31
Interest Accrued (237)	2,412	2,412	32
Other Current and Accrued Liabilities (238)	32,378	22,644	33
Total Current and Accrued Liabilities	619,283	348,308	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	220,240	400,469	41
Total Liabilities and Other Credits	2,663,384	2,386,505	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,334,402	0	0	1,560,900	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				196,161	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,334,402	0	0	1,757,061	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	530,767	0	0	1,159,315	10
Total Accumulated Provision	530,767	0	0	1,159,315	
Net Utility Plant	1,803,635	0	0	597,746	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	481,879	1,094,958			1,576,837	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	51,205	70,691			121,896	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,349				1,349	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		1,359			1,359	10
Other credits (specify):						11
LOSS ON DISPOSAL	1,857	196			2,053	12
Total credits	54,411	72,246	0	0	126,657	13
Debits during year						14
Book cost of plant retired	5,523	7,889			13,412	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,523	7,889	0	0	13,412	19
Balance End of Year	530,767	1,159,315	0	0	1,690,082	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.28%	4.70%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			63,784		63,784	79,494	2
Total Electric Utility					63,784	79,494	

Account	Total End of Year	Amount Prior Year	
Electric utility total	63,784	79,494	1
Water utility	6,325	6,555	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	70,109	86,049	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

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	619,254	1
Changes during year (explain):		
RECLASSIFICATION OF CAPITAL PAID IN BY MUNICIPALITY FOR INDUSTRIAL PARK	221,078	2
Balance end of year	840,332	

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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1997	07/11/1997	07/11/2003	4.75%	35,047	1
1995	06/20/1995	06/20/2005	5.60%	292,071	2
Total for Account 224				327,118	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	24,368	1
Accruals:		
Charged water department expense	39,195	2
Charged electric department expense	30,775	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	69,970	
Taxes paid during year:		
County, state and local taxes	40,820	6
Social Security taxes	9,296	7
PSC Remainder Assessment	2,963	8
Other (explain):		
NONE		9
Total payments and other debits	53,079	
Balance end of year	41,259	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Note payable - 1995	925	16,947	16,947	925	4
Note payable - 1997	1,487	2,249	2,249	1,487	5
Subtotal	2,412	19,196	19,196	2,412	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	2,412	19,196	19,196	2,412	

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	339,479	60,990	0	0	0	400,469	1
Add credits during year:							
For Services	0					0	2
For Mains	20,370					20,370	3
Other (specify):							
HYDRANTS	2,700					2,700	4
SPECIAL ASSESSMENT	17,779					17,779	5
Deduct charges (specify):							
CONTRIBUTIONS RECLASSIFIED AS CAPITAL PAID IN BY MUNICIPALITY	221,078					221,078	6
Balance End of Year	159,250	60,990	0	0	0	220,240	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,320	5
Electric	97,904	6
Sewer (Regulated)		7
Other (specify):		
MISCELLANEOUS	4,208	8
SPECIAL ASSESSMENT	20,175	9
Total (Acct. 142):	136,607	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	297,966	17
DUE TO SEWER FUND	122,681	18
ADVANCE FROM SEWER	30,000	19
Total (Acct. 233):	450,647	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,297,986	1,502,361	0	0	3,800,347	1
Materials and Supplies	6,440	71,639	0	0	78,079	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	506,323	1,127,136	0	0	1,633,459	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	249,364	60,990	0	0	310,354	6
Other (specify):					0	7
Average Net Rate Base	1,548,739	385,874	0	0	1,934,613	
Net Operating Income	(27,988)	40,585	0	0	12,597	8
Net Operating Income as a percent of Average Net Rate Base	-1.81%	10.52%	N/A	N/A	0.65%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	729,793	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	658,698	3
Other (Specify):		4
Total Average Proprietary Capital	1,388,491	
Net Income		
Net Income	(4,575)	5
Percent Return on Proprietary Capital	-0.33%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Amounts owed to the general fund and sewer fund are expected to be paid back in 2002 when the water and electric fund receives new financing.

Signature Page (Page ii)

This report should be read only in connection with the accompanying accountant's report.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review against 2002 report per Bruce M. 2/10/03 ele

12/4/02, email, pjl

Dear Ms. Schultz:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, and as was requested in our letter dated August 29, 2001 concerning our review of the utility's 2000 annual report, please provide a more detailed description for the \$297,966 reported in Account 233 on page F-19 and follow this procedure in the future.
2. During our review, we noted 947 Services reported in use on the Water Services schedule, but only 838 customers are reported on page W-2. Please provide the number of services which are not in use, and report them in the "not in use" column of the Water Services schedule in the future, or otherwise explain why there are significantly more services than customers.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. 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 peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL: :w:\compl\Analytical Reviews\2001 analytical review letters\1470 Cuba City.doc

Accountant's Report

FINANCIAL SECTION FOOTNOTES

Members of the City Council
City of Cuba City
Cuba City, Wisconsin

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for the City of Cuba City, Wisconsin as of December 31, 2001 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

CLIFTON GUNDERSON LLP

Madison, Wisconsin
March 14, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	161,037	1
Total Sales of Water	161,037	
Other Operating Revenues		
Forfeited Discounts (470)	598	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,736	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,334	
Total Operating Revenues	164,371	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	11,467	8
Pumping Expenses (620-625)	10,448	9
Water Treatment Expenses (630-635)	5,414	10
Transmission and Distribution Expenses (640-655)	11,869	11
Customer Accounts Expenses (901-904)	13,736	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	48,817	14
Total Operation and Maintenance Expenses	101,751	
Other Operating Expenses		
Depreciation Expense (403)	51,205	15
Amortization Expense (404-407)		16
Taxes (408)	39,403	17
Total Other Operating Expenses	90,608	
Total Operating Expenses	192,359	
NET OPERATING INCOME	(27,988)	

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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	34	144	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	34	144	
Metered Sales to General Customers (461)				
Residential	757	40,519	79,014	4
Commercial	80	9,644	15,851	5
Industrial	1	3,846	2,889	6
Total Metered Sales to General Customers (461)	838	54,009	97,754	
Private Fire Protection Service (462)	1		368	7
Public Fire Protection Service (463)	1		57,678	8
Other Sales to Public Authorities (464)	4	3,037	5,093	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	845	57,080	161,037	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	57,678	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	57,678	
Forfeited Discounts (470):		
Customer late payment charges	598	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	598	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,403	10
Other (specify):		
MISCELLANEOUS	333	11
Total Other Water Revenues (474)	2,736	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	31	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,030	3
Maintenance of Water Source Plant (605)	10,406	4
Total Source of Supply Expenses	11,467	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,867	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	581	9
Total Pumping Expenses	10,448	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	5,337	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	77	13
Total Water Treatment Expenses	5,414	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,080	16
Maintenance of Mains (651)	4,644	17
Maintenance of Services (652)	1,485	18
Maintenance of Meters (653)	3,624	19
Maintenance of Hydrants (654)	931	20
Maintenance of Other Plant (655)	105	21
Total Transmission and Distribution Expenses	11,869	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,243	22
Accounting and Collecting Labor (902)	6,349	23
Supplies and Expenses (903)	5,144	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	13,736	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	17,394	27
Office Supplies and Expenses (921)	3,246	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,342	30
Property Insurance (924)		31
Injuries and Damages (925)	2,981	32
Employee Pensions and Benefits (926)	14,589	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,278	35
Transportation Expenses (933)	2,987	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	48,817	
 Total Operation and Maintenance Expenses	101,751	

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		36,641	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		617	2
Net property tax equivalent		36,024	
Social Security		3,171	3
PSC Remainder Assessment		208	4
Other (specify): NONE			5
Total tax expense		<u>39,403</u>	

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			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190153	0.211366			3
County tax rate	mills		3.937571	7.806283			4
Local tax rate	mills		6.968502	6.886866			5
School tax rate	mills		7.792551	8.661888			6
Voc. school tax rate	mills		1.695295	1.884422			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.584072	25.450825			10
Less: state credit	mills		1.280109	1.318581			11
Net tax rate	mills		19.303963	24.132244			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.968502	6.886866			14
Combined School Tax Rate	mills		9.487846	10.546310			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		16.456348	17.433176			17
Total Tax Rate	mills		20.584072	25.450825			18
Ratio of Local and School Tax to Total	dec.		0.799470	0.684975			19
Total tax net of state credit	mills		19.303963	24.132244			20
Net Local and School Tax Rate	mills		15.432939	16.529981			21
Utility Plant, Jan. 1	\$	2,261,570	1,965,258	296,312			22
Materials & Supplies	\$	6,555	5,860	695			23
Subtotal	\$	2,268,125	1,971,118	297,007			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	2,268,125	1,971,118	297,007			26
Assessment Ratio	dec.		1.051787	0.946226			27
Assessed Value	\$	2,354,232	2,073,196	281,036			28
Net Local & School Rate	mills		15.432939	16.529981			29
Tax Equiv. Computed for Current Year	\$	36,641	31,996	4,646			30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	36,641					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	547		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)	732,828		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	733,375	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	170,030		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,803		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	57,948		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	229,781	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	3,528		22
Water Treatment Equipment (332)	12,986		23
Total Water Treatment Plant	16,514	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	492		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			547	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)			732,828	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	733,375	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			170,030	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			1,803	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			57,948	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	229,781	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			3,528	22
Water Treatment Equipment (332)			12,986	23
Total Water Treatment Plant	0	0	16,514	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			492	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	216,370		26
Transmission and Distribution Mains (343)	799,182	60,391	27
Fire Mains (344)	0		28
Services (345)	103,242	7,270	29
Meters (346)	76,062	3,408	30
Hydrants (348)	49,486	5,400	31
Other Transmission and Distribution Plant (349)	510		32
Total Transmission and Distribution Plant	1,245,344	76,469	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,004		35
Computer Equipment (391.1)	1,174	1,886	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,906		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	19,741		41
Communication Equipment (397)	731		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	36,556	1,886	
Total utility plant in service directly assignable	2,261,570	78,355	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,261,570	78,355	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			216,370 26
Transmission and Distribution Mains (343)	2,120		857,453 27
Fire Mains (344)			0 28
Services (345)	115		110,397 29
Meters (346)	1,414		78,056 30
Hydrants (348)	700		54,186 31
Other Transmission and Distribution Plant (349)			510 32
Total Transmission and Distribution Plant	4,349	0	1,317,464
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,004 35
Computer Equipment (391.1)	1,174		1,886 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,906 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			19,741 41
Communication Equipment (397)			731 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	1,174	0	37,268
Total utility plant in service directly assignable	5,523	0	2,334,402
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,523	0	2,334,402

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			5,477	5,477	1
February			5,180	5,180	2
March			6,143	6,143	3
April			5,367	5,367	4
May			5,715	5,715	5
June			5,796	5,796	6
July			6,529	6,529	7
August			6,061	6,061	8
September			5,418	5,418	9
October			5,392	5,392	10
November			5,227	5,227	11
December			5,470	5,470	12
Total annual pumpage	0	0	67,775	67,775	
Less: Water sold				57,080	13
Volume pumped but not sold				10,695	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				2,851	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,851	19
Volume pumped but unaccounted for				7,844	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				365	23
Date of maximum: 3/22/2001					24
Cause of maximum:					25
FLUSHING MAINS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				87	26
Date of minimum: 5/7/2001					27
Total KWH used for pumping for the year				161,960	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CUBA CITY	1	864	6	331,200	No	1
CUBA CITY	2	1,467	16	1,022,400	Yes	2
CUBA CITY	3	1,610	24	936,000	Yes	3

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)	1
Identification	NORTH WELL #1	NORTH WELL #2	WELL #1	1
Location	513 NORTH RANDOLPH	513 NORTH RANDOLPH	100 BLK S. WASHINGTON	2
Purpose	B	P	S	3
Destination	D	R	D	4
Pump Manufacturer	PEERLESS	SIMMONS	JACUZZI	5
Year Installed	1995	1995	1979	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	510	710	230	8
Pump Motor or Standby Engine Mfr	G.E.	PREMIUM EFF	CENTURY	10
Year Installed	1995	1995	1977	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	50	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	WELL #3			14
Location	SCHOOL ST/TROY ST			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	SIMMONS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	650			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	100			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	NORTH WELL	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1995	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	135	6
Total capacity in gallons (actual)	100,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	20,031	0	0	0	20,031	1
P	D	6.000	14,227	470	0	0	14,697	2
M	D	8.000	14,979	0	265	0	14,714	3
P	D	8.000	13,551	1,183	0	0	14,734	4
P	D	10.000	1,892	0	0	0	1,892	5
P	D	12.000	2,713	0	0	0	2,713	6
Total Within Municipality			67,393	1,653	265	0	68,781	
Total Utility			67,393	1,653	265	0	68,781	

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	880	20	3	0	897		1
M	1.000	32	0	0	0	32		2
M	2.000	14	0	0	0	14		3
P	4.000	3	0	0	0	3		4
M	4.000	1	0	0	0	1		5
Total Utility		930	20	3	0	947	0	

METERS

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

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)	
0.750	816	24	31	0	809	62	1
1.000	25	0	0	0	25	0	2
1.500	6	0	0	0	6	0	3
2.000	12	0	0	0	12	0	4
3.000	4	0	0	0	4	0	5
4.000	0	0	0	0	0	0	6
8.000	3	0	0	0	3	0	7
Total:	866	24	31	0	859	62	

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)	
0.750	745	59	0	2	0	3	809	1
1.000	11	10	0	2	0	2	25	2
1.500	1	3	0	1	0	1	6	3
2.000	0	10	1	1	0	0	12	4
3.000	0	1	0	3	0	0	4	5
4.000	0	0	0	0	0	0	0	6
8.000	0	0	0	3	0	0	3	7
Total:	757	83	1	12	0	6	859	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	104	4	1		107	2
Total Fire Hydrants	104	4	1	0	107	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	107
Number of distribution system valves end of year:	275
Number of distribution valves operated during year:	67

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Water mains additions were financed through operations and contributed capital.

Water Services (Page W-16)

Water services were financed through operations.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	995,539	1
Total Sales of Electricity	995,539	
Other Operating Revenues		
Forfeited Discounts (450)	4,446	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	21,270	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	25,716	
Total Operating Revenues	1,021,255	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	707,632	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	65,472	11
Customer Accounts Expenses (901-904)	17,417	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	85,928	14
Total Operation and Maintenance Expenses	876,449	
Other Expenses		
Depreciation Expense (403)	70,691	15
Amortization Expense (404-407)		16
Taxes (408)	33,530	17
Total Other Expenses	104,221	
Total Operating Expenses	980,670	
NET OPERATING INCOME	40,585	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,446	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,446	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	4,848	7
PUBLIC BENEFITS CHARGE	16,422	8
Total Other Electric Revenues (456)	21,270	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	707,632	15
Other Expenses (546)		16
Total Other Power Supply Expenses	707,632	
Total Power Production Expenses	707,632	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	15	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	239	26
Maintenance of Structures and Equipment (571)	1,201	27
Maintenance of Lines (572)	53,121	28
Maintenance of Line Transformers (573)	1,878	29
Maintenance of Street Lighting and Signal Systems (574)	6,607	30
Maintenance of Meters (575)	1,996	31
Maintenance of Miscellaneous Distribution Plant (576)	415	32
Total Distribution Expenses	65,472	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,607	33
Accounting and Collecting Labor (902)	9,460	34
Supplies and Expenses (903)	5,350	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	17,417	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	23,863	38
Office Supplies and Expenses (921)	3,727	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	1,135	41
Property Insurance (924)		42
Injuries and Damages (925)	3,114	43
Employee Pensions and Benefits (926)	28,285	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	19,228	46
Transportation Expenses (933)	6,576	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	85,928	
 Total Operation and Maintenance Expenses	 876,449	

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		24,650	1
Social Security		6,125	2
Wisconsin Gross Receipts Tax		0	3
PSC Remainder Assessment		2,755	4
Other (specify): NONE			5
Total tax expense		33,530	

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			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190153	0.211366			3
County tax rate	mills		3.937571	7.806283			4
Local tax rate	mills		6.968502	6.886866			5
School tax rate	mills		7.792551	8.661888			6
Voc. school tax rate	mills		1.695295	1.884422			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.584072	25.450825			10
Less: state credit	mills		1.280109	1.318581			11
Net tax rate	mills		19.303963	24.132244			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.968502	6.886866			14
Combined School Tax Rate	mills		9.487846	10.546310			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		16.456348	17.433176			17
Total Tax Rate	mills		20.584072	25.450825			18
Ratio of Local and School Tax to Total	dec.		0.799470	0.684975			19
Total tax net of state credit	mills		19.303963	24.132244			20
Net Local and School Tax Rate	mills		15.432939	16.529981			21
Utility Plant, Jan. 1	\$	1,443,822	1,321,868	121,954			22
Materials & Supplies	\$	79,494	71,068	8,426			23
Subtotal	\$	1,523,316	1,392,936	130,380			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	1,523,316	1,392,936	130,380			26
Assessment Ratio	dec.		1.051787	0.946226			27
Assessed Value	\$	1,588,441	1,465,072	123,369			28
Net Local & School Rate	mills		15.432939	16.529981			29
Tax Equiv. Computed for Current Year	\$	24,650	22,610	2,039			30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	24,650					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,658		34
Structures and Improvements (361)	1,354		35
Station Equipment (362)	263,896		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	77,692	1,419	38
Overhead Conductors and Devices (365)	97,004	43,404	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	249,523	40,434	41
Line Transformers (368)	258,303	26,595	42
Services (369)	111,462	6,319	43
Meters (370)	72,991	1,935	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	101,772	276	47
Total Distribution Plant	1,235,655	120,382	
GENERAL PLANT			
Land and Land Rights (389)	967		48
Structures and Improvements (390)	13,232	1,400	49
Office Furniture and Equipment (391)	12,207		50
Computer Equipment (391.1)	2,348	1,886	51
Transportation Equipment (392)	127,050	897	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	13,574		54
Laboratory Equipment (395)	270		55
Power Operated Equipment (396)	36,167		56
Communication Equipment (397)	1,429		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,658 34
Structures and Improvements (361)			1,354 35
Station Equipment (362)			263,896 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	190		78,921 38
Overhead Conductors and Devices (365)	1,066		139,342 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			289,957 41
Line Transformers (368)	1,103		283,795 42
Services (369)			117,781 43
Meters (370)	933		73,993 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,249		99,799 47
Total Distribution Plant	5,541	0	1,350,496
GENERAL PLANT			
Land and Land Rights (389)			967 48
Structures and Improvements (390)			14,632 49
Office Furniture and Equipment (391)			12,207 50
Computer Equipment (391.1)	2,348		1,886 51
Transportation Equipment (392)			127,947 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			13,574 54
Laboratory Equipment (395)			270 55
Power Operated Equipment (396)			36,167 56
Communication Equipment (397)			1,429 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	923	402	58
Other Tangible Property (399)	0		59
Total General Plant	208,167	4,585	
Total utility plant in service directly assignable	1,443,822	124,967	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	1,443,822	124,967	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,325 58
Other Tangible Property (399)			0 59
Total General Plant	2,348	0	210,404
Total utility plant in service directly assignable	7,889	0	1,560,900
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	7,889	0	1,560,900

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	1.04	16.59	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	2,929	Thursday	01/04/2001	17:45	1,611	1
February	02	2,813	Friday	02/02/2001	09:45	1,439	2
March	03	2,781	Monday	03/12/2001	10:45	1,475	3
April	04	2,482	Monday	04/02/2001	10:00	1,236	4
May	05	2,768	Thursday	05/17/2001	15:00	1,309	5
June	06	3,304	Wednesday	06/13/2001	15:00	1,448	6
July	07	4,121	Tuesday	07/31/2001	15:00	1,779	7
August	08	4,110	Monday	08/06/2001	17:00	1,704	8
September	09	2,950	Friday	09/07/2001	18:00	1,470	9
October	10	2,717	Monday	10/01/2001	14:00	1,425	10
November	11	2,832	Wednesday	11/28/2001	18:00	1,339	11
December	12	3,072	Wednesday	12/26/2001	18:00	1,550	12
Total	36,879					17,785	

System Name

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

Type of Reading Supplier

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	17,785	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	17,785	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	16,807	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	16,807	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	978	27
Total Energy Losses	978	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.4990%	29
Total Disposition of Energy	17,785	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
GENERAL RESIDENTIAL	RG-1	873	7,344	1
WATER HEATING	RW-1		78	2
Total Sales for Residential Sales		873	7,422	
Commercial & Industrial				
SMALL POWER	CP-1	11	3,960	3
LARGE POWER	CP-2	2	2,600	4
GENERAL SERVICE	GS-1	109	2,435	5
INTERDEPARTMENTAL SALES	MP-1	1	164	6
WATER HEATING	RW-1		4	7
Total Sales for Commercial & Industrial		123	9,163	
Public Street & Highway Lighting				
PUBLIC STREET & HIGHWAY	MS-1	1	218	8
ATHLETIC FIELD	MS-2	1	4	9
Total Sales for Public Street & Highway Lighting		2	222	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		998	16,807	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		454,840	12,555	467,395	1
		3,533	50	3,583	2
0	0	458,373	12,605	470,978	
13,117	16,054	207,025	4,766	211,791	3
5,014	6,328	116,671	3,560	120,231	4
		147,689	1,829	149,518	5
		9,728	139	9,867	6
		186	5	191	7
18,131	22,382	481,299	10,299	491,598	
		31,736	173	31,909	8
		1,034	20	1,054	9
0	0	32,770	193	32,963	
				0	10
0	0	0	0	0	
18,131	22,382	972,442	23,097	995,539	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	36,879				6
Average load factor	66.0620%				7
Total Cost of Purchased Power	707,632				8
Average cost per kWh	0.0398				9
On-Peak Hours (if applicable)	7:00 am-9:00 pm M-F				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	790	821			12
February	700	739			13
March	722	753			14
April	614	622			15
May	665	644			16
June	722	726			17
July	827	952			18
August	892	812			19
September	661	809			20
October	740	685			21
November	669	670			22
December	697	853			23
Total kWh (000)	8,699	9,086			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	<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)
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<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)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Cuba City					1
Voltage--High Side	69,000					2
Voltage--Low Side	4,160					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	4,121					7
Dt and Hr of Such Maximum Demand	07/31/2001					8
	15:00					9
Kwh Output	17,785,000					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,335	270	15,235	1
Acquired during year	5	14	945	2
Total	1,340	284	16,180	3
Retired during year	19	20	1,102	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,321	264	15,078	6
Number end of year accounted for as follows:				7
In customers' use	1,237	236	12,540	8
In utility's use	28	7	585	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	56	21	1,953	12
Total end of year	1,321	264	15,078	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	1,000	25	2,212	1
Metal Halide/Halogen	1,500	16	2,424	2
Mercury Vapor	175	51	64,017	3
Mercury Vapor	250	2	2,190	4
Sodium Vapor	100	63	30,534	5
Sodium Vapor	400	34	67,119	6
Total		191	168,496	
Ornamental				
Mercury Vapor	175	2	2,510	7
Sodium Vapor	100	112	54,282	8
Total		114	56,792	
Other				
Other	69	3	360	9
Total		3	360	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Wage and benefit expenses related to an additional lineman apprentice are included in this year's line maintenance expense, administrative and general salaries, and employee pension and benefits expense.

In the year 2000, the utility had an electric system study performed. In 2001, the majority of fees paid to outside services were capitalized as construction in process for the new substation.

Included in miscellaneous general expenses in the current year is \$10,139 for public benefits expenses. This is a new program required by the state of Wisconsin.

Taxes (Acct. 408 - Electric) (Page E-04)

There are no customers outside the municipal boundary; therefore, no gross receipts tax is reported.
