



3013 (02-09-04)

ANNUAL REPORT

OF

Name: RIVER FALLS MUNICIPAL UTILITY

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

For the Year Ended: DECEMBER 31, 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: RIVER FALLS MUNICIPAL UTILITY

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

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR CARL H. GAULKE

Title: GENERAL MANAGER

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: cgaulke@wppisys.org

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR JAMES DIECK

Title: COMMISSION PRESIDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR. TOM UNKE

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7389

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 3/13/2002

Period covered by most recent audit: 12/31/2001

Names and titles of utility management including manager or superintendent:

Name:

Title:

Office Address:

Telephone: () -

Fax Number: () -

E-mail Address:

Name: MR CARL GAULKE

Title: GENERAL MANAGER

Office Address:

125 EAST ELM STREET

RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: cgaulke@wppisys.org

Name: MR DON GUTTING

Title: WWTP SUPERINTENDENT

Office Address:

125 EAST ELM STREET

RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906 EXT

Fax Number: (715) 425 - 7217

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MIKE BRANIGAN

Title: WATER WORKS SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

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

Names of members of utility commission/committee:

- MR WAYNE BEEBE, COMPTROLLER
- MR JAMES DIECK, PRESIDENT
- MR GRANT HANSON, SECRETARY
- MR WARREN LEONARD
- MR JAMES MURPHY
- MR ROBERT SWANSON
- MR BRUCE TOKHEIM, VICE PRESIDENT

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	8,819,654	8,190,912	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,889,479	6,500,582	2
Depreciation Expense (403)	852,584	735,210	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	584,945	525,093	5
Total Operating Expenses	8,327,008	7,760,885	
Net Operating Income	492,646	430,027	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	492,646	430,027	
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)	123,265	189,425	10
Miscellaneous Nonoperating Income (421)	567,515	0	11
Total Other Income	690,780	189,425	
Total Income	1,183,426	619,452	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,415	1,104	13
Total Miscellaneous Income Deductions	1,415	1,104	
Income Before Interest Charges	1,182,011	618,348	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	281,573	301,325	14
Amortization of Debt Discount and Expense (428)	13,048	13,048	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	868	393	18
Interest Charged to Construction--Cr. (432)	0	19,000	19
Total Interest Charges	295,489	295,766	
Net Income	886,522	322,582	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,912,442	10,589,860	20
Balance Transferred from Income (433)	886,522	322,582	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)	11,798,964	10,912,442	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS AND SPECIAL FUNDS	123,265	5
Total (Acct. 419):	123,265	
Miscellaneous Nonoperating Income (421):		
CONTRIBUTIONS IN AID OF CONSTRUCTION	567,515	6
Total (Acct. 421):	567,515	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW SPECIAL ASSESSMENTS	1,415	8
Total (Acct. 426):	1,415	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	1,071,324	7,748,330	0	0	8,819,654	1	
Less: interdepartmental sales	1,520		0	0	1,520	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	(564)			(564)	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	1,069,804	7,748,894	0	0	8,818,698		

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	271,901		271,901	1
Electric operating expenses	948,791		948,791	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	12,231		12,231	8
Electric utility plant accounts	80,330		80,330	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	842		842	13
Accum. prov. for depreciation of electric plant	4,059		4,059	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,318,154	0	1,318,154	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	29,657,494	28,411,415	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,339,889	8,595,488	2
Net Utility Plant	20,317,605	19,815,927	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	20,317,605	19,815,927	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	863,797	922,294	7
Other Investments (124)	0	0	8
Special Funds (125-128)	476,674	1,005,209	9
Total Other Property and Investments	1,340,471	1,927,503	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	477,860	(188,780)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	250	250	12
Temporary Cash Investments (136)	1,062,174	1,085,616	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	737,475	785,250	15
Other Accounts Receivable (143)	34,715	51,149	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,957	2,180	18
Materials and Supplies (151-163)	352,809	351,030	19
Prepayments (165)	50,915	27,130	20
Interest and Dividends Receivable (171)	5,955	8,489	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,724,110	2,122,314	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	96,106	109,154	24
Other Deferred Debits (182-186)	16,240	16,240	25
Total Deferred Debits	112,346	125,394	
Total Assets and Other Debits	24,494,532	23,991,138	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	300,000	300,000	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	11,798,964	10,912,442	28
Total Proprietary Capital	12,098,964	11,212,442	
LONG-TERM DEBT			
Bonds (221-222)	5,026,317	5,335,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	552,761	685,320	31
Total Long-Term Debt	5,579,078	6,020,320	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	769,016	686,044	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	12,818	11,528	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	58,576	63,705	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	9,566	9,979	40
Miscellaneous Current and Accrued Liabilities (242)	286,508	348,861	41
Total Current and Accrued Liabilities	1,136,484	1,120,117	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	69,269	27,522	44
Total Deferred Credits	69,269	27,522	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,610,737	5,610,737	49
Total Liabilities and Other Credits	24,494,532	23,991,138	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,744,776	0	0	20,761,034	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)	28,113			123,571	7
Total Utility Plant	8,772,889	0	0	20,884,605	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,569,089	0	0	7,770,800	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,569,089	0	0	7,770,800	
Net Utility Plant	7,203,800	0	0	13,113,805	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,415,754	7,179,734			8,595,488	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	152,165	700,419			852,584	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,294				16,294	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	5,045	47,571			52,616	9
Salvage	426	3,329			3,755	10
Other credits (specify):						11
					0	12
Total credits	173,930	751,319	0	0	925,249	13
Debits during year						14
Book cost of plant retired	16,330	139,080			155,410	15
Cost of removal	4,265	6,628			10,893	16
Other debits (specify):						17
AUDIT ADJUSTMENTS FOR CPR I		14,545			14,545	18
Total debits	20,595	160,253	0	0	180,848	19
Balance End of Year	1,569,089	7,770,800	0	0	9,339,889	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	19,101				19,101	26,422	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			322,524		322,524	313,288	3
Total Electric Utility					341,625	339,710	

Account	Total End of Year	Amount Prior Year	
Electric utility total	341,625	339,710	1
Water utility (154)	11,184	11,320	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	352,809	351,030	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC MORTGAGE REVENUE BOND 1994	2,832	428	21,928	1
ELECTRIC MORTGAGE REVENUE BOND 1998	5,435	428	63,405	2
WATER WORKS MORTGAGE REVENUE BOND 1991	1,797	428	8,535	3
WATER WORKS MORTGAGE REVENUE BOND 1992	2,984	428	2,238	4
Total			96,106	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	300,000	1
Changes during year (explain):		2
Balance end of year	<u><u>300,000</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER WORKS MORTG. REVENUE BONDS	05/14/1991	10/01/2006	7.00%	350,000	1
ELECTRIC MORTG. REVENUE BONDS 1994	04/05/1994	10/01/2009	6.00%	735,000	2
WATER WORKS MORTG. REVENUE BONDS 1994	06/23/1994	10/01/2002	6.00%	85,000	3
ADVANCE FROM ELECTRIC UTILITY TO WATER	12/01/1997	12/01/2006	5.00%	0	4
ELECTRIC MORTG. REVENUE BOND, 1998	06/23/1998	10/01/2013	4.45%	3,755,000	5
DUE TO MUNICIPALITY ASSESSMENT	12/01/2001	12/01/2011	4.26%	101,317	6
Total Bonds (Account 221):				5,026,317	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 5,026,317

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
ELECTRIC REVENUE NOTE 2000	03/27/2000	03/27/2005	5.44%	339,378	1
ADVANCE FROM ELECTRIC UTILITY TO WATER	12/01/1997	12/01/2006	5.00%	213,383	2
Total for Account 224				552,761	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	155,073	2
Charged electric department expense	429,872	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	584,945	
Taxes paid during year:		
County, state and local taxes	476,875	6
Social Security taxes	93,343	7
PSC Remainder Assessment	10,743	8
Other (explain):		
WI GROSS RECEIPT TAX	3,984	9
Total payments and other debits	584,945	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
PUBLIC WORKS GARAGE 1989	0			0	1
WATER WORKS MORTGAGE REVENUE 1991	6,825	26,340	27,300	5,865	2
WATER WORKS MORTGAGE REVENUE 1992	2,301	8,136	9,205	1,232	3
ELECTRIC MORTGAGE REVENUE BOND 1994	10,780	42,220	43,120	9,880	4
ELECTRIC MORTGAGE REVENUE BONDS	43,799	172,995	175,195	41,599	5
Subtotal	63,705	249,691	254,820	58,576	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ELECTRIC LOAN 2000	0	20,540	20,540	0	7
WATER/SEWER ADVANCE FROM ELECTRIC	0	11,342	11,342	0	8
Subtotal	0	31,882	31,882	0	
Notes Payable (231)					
Customer Deposits	0	868	868	0	9
Subtotal	0	868	868	0	
Total	63,705	282,441	287,570	58,576	

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	4,118,501	1,492,236	0	0	0	5,610,737	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	4,118,501	1,492,236	0	0	0	5,610,737	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCES FROM WATER AND SEWER UTILITY	863,797	1
Total (Acct. 123):	863,797	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
ELECTRIC SYSTEM IMPROVEMENTS	26,503	3
STREET LIGHTING RESERVES	17,579	4
SUBSTATION RESERVE FUND	155,597	5
DIST. DEVELOPMENT RESERVE FUND	9,591	6
CAPACITY PAYMENT RESERVES	37,672	7
VEHICLE REPLACEMENT RESERVE ELECTRIC	35,277	8
HYDRO REPAIR RESERVE FUND	34,594	9
VEHICLE REPLACEMENT RESERVE WATER	46,947	10
WATER UTILITY IMPROVEMENT FUND	42,824	11
TRANSMISSION RESERVE FUND	60,646	12
Total (Acct. 125):	467,230	
Depreciation Fund (126):		
NONE		13
Total (Acct. 126):	0	
Other Special Funds (128):		
CUSTOMER DEPOSITS	9,444	14
Total (Acct. 128):	9,444	
Interest Special Deposits (132):		
NONE		15
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		16
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		17
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	663,220	18
Electric	74,255	19

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Customer Accounts Receivable (142):		
Sewer (Regulated)	0	20
Other (specify):		
NONE		21
Total (Acct. 142):	737,475	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		22
Merchandising, jobbing and contract work		23
Other (specify):		
ELECTRIC	33,639	24
WATER	1,076	25
Total (Acct. 143):	34,715	
Receivables from Municipality (145):		
ELECTRIC	1,753	26
WATER	204	27
Total (Acct. 145):	1,957	
Prepayments (165):		
HEALTH, DENTAL, LIFE AND DISABILITY	26,339	28
INSURANCE	26,451	29
AUTO INSURANCE	(2,135)	30
MAINTENANCE AGREEMENT	260	31
Total (Acct. 165):	50,915	
Extraordinary Property Losses (182):		
NONE		32
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
STH 35 NORTH 24" CASING	16,240	33
Total (Acct. 183):	16,240	
Clearing Accounts (184):		
NONE		34
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		35
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		36
Total (Acct. 186):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Payables to Municipality (233):		
NONE		37
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
PUBLIC BENEFITS	69,269	38
Total (Acct. 253):	69,269	
<hr/>		

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	8,487,211	19,682,007	0	0	28,169,218	1
Materials and Supplies	11,252	340,667	0	0	351,919	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,492,421	7,475,267	0	0	8,967,688	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,118,501	1,492,236	0	0	5,610,737	6
Other (specify):					0	7
Average Net Rate Base	2,887,541	11,055,171	0	0	13,942,712	
Net Operating Income	212,325	280,321	0	0	492,646	8
Net Operating Income as a percent of Average Net Rate Base	7.35%	2.54%	N/A	N/A	3.53%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	300,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,355,703	3
Other (Specify):		4
Total Average Proprietary Capital	11,655,703	
Net Income		
Net Income	886,522	5
Percent Return on Proprietary Capital	7.61%	

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

Interest Accrued (Acct. 237) (Page F-17)

Schedule: Interest Accrued (Acct. 237)

Our accounting for this item is the same as previous years.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Carl Gaulke [mailto:cgaulke@wppisys.org]
Sent: Friday, January 03, 2003 8:58 AM
To: Peter.Leege@psc.state.wi.us
Cc: Carrie Fisher
Subject: Re: 2001 Analytical review of River Falls Annual Report to the PSC

Peter

Thanks for your response.

We will follow the reporting of the E271 Account for the 2002 PSC report.

Carl

Carl H. Gaulke
General Manager
River Falls Municipal Utilities
715-425-0906
www.rfmu.org

-----Original Message-----

From: Leege, Peter PSC
Sent: Friday, January 03, 2003 8:47 AM
To: 'cgaulke@wppisys.org'
Subject: 2001 Analytical review of River Falls Annual Report to the PSC

Hi Carl:

I received your fax sent in response to our analytical review, thanks for your time.

As follow up to item number 3, please note that the change in reporting of contributions will not take effect until the 2003 annual report. Please reclassify the contributions that were reported in Account 421 in 2001 to Account 271 and follow this procedure in your 2002 annual report as well.

Thanks.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

December 31, 2002

FINANCIAL SECTION FOOTNOTES

Public Service Commission of Wisconsin
ATTN: Peter J. Leege, Financial Specialist 610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

RE: 2001 Analytical Review

Dear Mr. Leege:

This letter is in response to your questions regarding our 2001 Annual Report.

1. The Balance Sheet End-of-Year Account Balance on page F-19 showed \$33,639 reported in Account 143. The largest balances were:
- City of River Falls owed \$18,093 for services provided for garbage, stormwater, and environmental fee billings for December; postage; street lighting charges; and stop-and-go light repair.
- WPPI owed a transmission credit of \$12,469.

2.

The difference between the services reported in the Water Services Schedule and the number of customers reported on page W-2 is due to a large number of rental units and multi-unit buildings with one water service and multiple meters.

3.

The contributions in aid of construction for water mains installed by the developer is now reported on page F-2, line 6, account 421. In previous years, it was reported on page F-18. The change was per PSC instructions.

4.

On page W-5, cost of items which changed expense accounts by more than 15%, but not less than \$10,000 are as follows:

Account W-660 increased by \$31,635 due to changes in water department staffing.

Account W-672 increased by \$22,877 and Account W-673 decreased by \$16,857 due to corrections in accounting procedures.

Account W-920 increased by \$15,588 due to additional staff expenses.

Account W-923 increased by \$11,914 due to outside services for impact fee design and implementation.

Account W-926 decreased by \$11,085 due to fewer employees requiring health insurance and ultimately reducing the cost of this benefit.

5. The \$431,123 reported for additions to Account 343, Prime Movers on page E-6, Electric Utility Plant in Service schedule was the addition of a new generator, engine #10, to the power plant in 2001.

6. On page E-3, cost of items which changed expense accounts by more than 15%, but not less than \$10,000 are as follows:

Account E-544 increased by \$12,364 due to hydro bearing repairs.

Account E-546 decreased by \$35,773 due to staff vacancy in 2001.

Account E-549 increased by \$11,292 due to repairs from hail damage.

Account E-552 increased by \$24,965 due to labor costs and hail damage.

Account E-553 increased by \$92,912 due to routine maintenance of generators.

Account E-580 increased by \$19,370 due to increased labor charges to this account.

Account E-585 increased by \$25,137 due to hail damage to streetlights.

Account E-587 decreased by \$24,582 due to a system survey done in 2001.

Account E-588 decreased by \$45,912 due to correction of accounting procedures.

Account E-920 increased by \$50,328 due to an additional administrative

FINANCIAL SECTION FOOTNOTES

~~Account E-920 increased by \$50,520 due to an additional administrative staff position.~~

Account E-930 decreased by \$37,981 due to correction of accounting procedures.

7. The interest on notes payable, account 231 on page F-17 was for customer deposits. The amount of account 231 was not included on page E-15. This will be included on future reports.

8. We will designate Pathway Lighting as MS-4 on future reports. Please contact me if you need additional information regarding our 2001 Annual Report. Sincerely,

Carl H. Gaulke General Manager

December 5, 2002

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

2001 Analytical Review DWCCA-5110-PJL

Dear Mr. Gaulke:

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, please provide a more detailed description of the \$33,639 reported in Account 143 and follow this procedure in the future.

2. During our review we noted 2,955 services in use reported in the Water Services schedule and 3,943 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

3. Given that it is explained in the footnotes to the Water Mains schedule on page W-17 that water mains and services were installed by the developer, please explain why there are no contributions for mains and services reported on page F-18.

4. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations for all expense accounts which changed by more than 15 percent and \$10,000 when compared to the previous year and follow this procedure in the future.

5. As directed in the headnotes of the Electric Utility Plant in Service

FINANCIAL SECTION FOOTNOTES

schedule on page E-6, please provide an explanation of the \$431,123 reported for additions to Account 343, Prime Movers.

6. As directed in the head notes of the Electric Operation & Maintenance Expenses schedule on page E-3, please provide explanations for all expense accounts which changed by more than 15 percent and \$10,000 when compared to the previous year and follow this procedure in the future.

7. Given that there is interest for customer deposits reported under Account 231, Notes Payable on page F-17, please explain, as directed in the Listing of Edit Check Results, why there are no notes payable reported in the Notes Payable & Miscellaneous Long-Term Debt schedule on page F-15.

8. During our review we noted the utility used a rate schedule designation of MS-4/5 for PATHWAY LIGHTING. In the future, please note that this schedule should be designated MS-4.

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:dwh:w:\compl\Analytical Reviews\2001 analytical review letters5110 River Falls.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,037,605	1
Total Sales of Water	1,037,605	
Other Operating Revenues		
Forfeited Discounts (470)	3,111	2
Miscellaneous Service Revenues (471)	5,932	3
Rents from Water Property (472)	6,849	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,827	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	33,719	
Total Operating Revenues	1,071,324	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	112,211	9
Water Treatment Expenses (640-652)	40,564	10
Transmission and Distribution Expenses (660-678)	189,706	11
Customer Accounts Expenses (901-905)	46,994	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	162,286	14
Total Operation and Maintenance Expenses	551,761	
Other Operating Expenses		
Depreciation Expense (403)	152,165	15
Amortization Expense (404-407)	0	16
Taxes (408)	155,073	17
Total Other Operating Expenses	307,238	
Total Operating Expenses	858,999	
NET OPERATING INCOME	212,325	

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	18	83	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	18	83	
Metered Sales to General Customers (461)				
Residential	3,514	184,321	403,907	4
Commercial	429	104,800	150,511	5
Industrial				6
Total Metered Sales to General Customers (461)	3,943	289,121	554,418	
Private Fire Protection Service (462)	61		34,517	7
Public Fire Protection Service (463)	3,410		360,087	8
Other Sales to Public Authorities (464)	58	70,663	86,980	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	1,176	1,520	12
Total Sales of Water	7,474	360,978	1,037,605	

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)	360,069	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)	18	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	360,087	
Forfeited Discounts (470):		
Customer late payment charges	3,111	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,111	
Miscellaneous Service Revenues (471):		
FLUSHING AGREEMENT PRIVATE HYDRANTS	4,500	7
TESTING BACKFLOW PREVENTORS	850	8
RECONNECT FEES	550	9
MISCELLANEOUS REVENUE	32	10
Total Miscellaneous Service Revenues (471)	5,932	
Rents from Water Property (472):		
RENTAL FEE FROM MIDWEST WIRELESS	6,849	11
Total Rents from Water Property (472)	6,849	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,844	13
Other (specify):		
MISCELLANEOUS	4,983	14
Total Other Water Revenues (474)	17,827	
Amortization of Construction Grants (475):		
NONE		15
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	9,657	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	48,953	17
Pumping Labor and Expenses (624)	22,390	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	5,495	23
Maintenance of Power Production Equipment (632)	98	24
Maintenance of Pumping Equipment (633)	25,618	25
Total Pumping Expenses	112,211	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,961	26
Chemicals (641)	21,813	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	5,257	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	7,533	33
Total Water Treatment Expenses	40,564	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	27,071	34
Storage Facilities Expenses (661)	2,489	35
Transmission and Distribution Lines Expenses (662)	17,872	36
Meter Expenses (663)	38,788	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	15,146	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	16,037	41
Maintenance of Structures and Improvements (671)	9,246	42
Maintenance of Distribution Reservoirs and Standpipes (672)	25,732	43
Maintenance of Transmission and Distribution Mains (673)	14,188	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	11,105	46
Maintenance of Meters (676)	34	47
Maintenance of Hydrants (677)	11,998	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	189,706	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	9,811	51
Customer Records and Collection Expenses (903)	37,183	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	46,994	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	62,613	56
Office Supplies and Expenses (921)	10,573	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	16,141	59
Property Insurance (924)	2,921	60
Injuries and Damages (925)	5,073	61
Employee Pensions and Benefits (926)	48,026	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	8,997	65
Rents (931)	7,942	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	162,286	
 Total Operation and Maintenance Expenses	 551,761	

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		140,067	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,479	2
Net property tax equivalent		135,588	
Social Security		19,058	3
PSC Remainder Assessment		1,342	4
Other (specify): AMOUNT OF SOCIAL SECURITY CHARGED TO PLANT		(915)	5
Total tax expense		155,073	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197886	0.199221			3
County tax rate	mills		5.471541	3.654850			4
Local tax rate	mills		5.982325	6.014787			5
School tax rate	mills		9.994957	10.062404			6
Voc. school tax rate	mills		1.800736	1.812887			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		23.447445	21.744149			10
Less: state credit	mills		1.293031	1.217694			11
Net tax rate	mills		22.154414	20.526455			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.982325	6.014787			14
Combined School Tax Rate	mills		11.795693	11.875291			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		17.778018	17.890078			17
Total Tax Rate	mills		23.447445	21.744149			18
Ratio of Local and School Tax to Total	dec.		0.758207	0.822754			19
Total tax net of state credit	mills		22.154414	20.526455			20
Net Local and School Tax Rate	mills		16.797633	16.888216			21
Utility Plant, Jan. 1	\$	8,237,556	7,084,298	1,153,258			22
Materials & Supplies	\$	11,320	9,735	1,585			23
Subtotal	\$	8,248,876	7,094,033	1,154,843			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	8,248,876	7,094,033	1,154,843			26
Assessment Ratio	dec.		1.011118	1.003900			27
Assessed Value	\$	8,332,251	7,172,904	1,159,347			28
Net Local & School Rate	mills		16.797633	16.888216			29
Tax Equiv. Computed for Current Year	\$	140,067	120,488	19,579			30
Tax Equivalent per 1994 PSC Report	\$	132,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	140,067					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,707		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	87,720		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	90,427	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	85,431		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	191,390		17
Diesel Pumping Equipment (326)	29,465		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	306,286	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	46,319		23
Total Water Treatment Plant	46,319	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	412		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,707	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			87,720	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	90,427	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			85,431	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			191,390	17
Diesel Pumping Equipment (326)			29,465	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	306,286	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			46,319	23
Total Water Treatment Plant	0	0	46,319	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			412	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	847,408		26
Transmission and Distribution Mains (343)	4,496,763	320,733	27
Fire Mains (344)	0		28
Services (345)	885,727	99,686	29
Meters (346)	527,455	38,946	30
Hydrants (348)	567,696	61,670	31
Other Transmission and Distribution Plant (349)	659		32
Total Transmission and Distribution Plant	7,326,120	521,035	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	204,463		34
Office Furniture and Equipment (391)	19,576	3,599	35
Computer Equipment (391.1)	41,077		36
Transportation Equipment (392)	49,480		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	5,019	4,954	39
Laboratory Equipment (395)	11,764		40
Power Operated Equipment (396)	8,732		41
Communication Equipment (397)	4,810	1,871	42
SCADA Equipment (397.1)	115,574		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	460,495	10,424	
Total utility plant in service directly assignable	8,229,647	531,459	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,229,647	531,459	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			847,408 26
Transmission and Distribution Mains (343)	679		4,816,817 27
Fire Mains (344)			0 28
Services (345)			985,413 29
Meters (346)	7,612		558,789 30
Hydrants (348)			629,366 31
Other Transmission and Distribution Plant (349)			659 32
Total Transmission and Distribution Plant	8,291	0	7,838,864
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			204,463 34
Office Furniture and Equipment (391)			23,175 35
Computer Equipment (391.1)	5,035		36,042 36
Transportation Equipment (392)	2,867		46,613 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			9,973 39
Laboratory Equipment (395)			11,764 40
Power Operated Equipment (396)			8,732 41
Communication Equipment (397)	137		6,544 42
SCADA Equipment (397.1)			115,574 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	8,039	0	462,880
Total utility plant in service directly assignable	16,330	0	8,744,776
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,330	0	8,744,776

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	66,335	2.94%	2,579	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	66,335		2,579	
PUMPING PLANT				
Structures and Improvements (321)	40,138	2.44%	2,084	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	95,151	5.00%	9,570	12
Diesel Pumping Equipment (326)	22,409	4.29%	1,264	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	157,698		12,918	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	19,880	6.00%	2,779	17
Total Water Treatment Plant	19,880		2,779	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	193,415	1.87%	15,846	19
Transmission and Distribution Mains (343)	363,943	1.10%	51,225	20
Fire Mains (344)	0			21
Services (345)	195,574	2.09%	19,553	22
Meters (346)	190,939	6.00%	32,588	23
Hydrants (348)	76,356	1.85%	11,073	24
Other Transmission and Distribution Plant (349)	(474)	5.00%	33	25
Total Transmission and Distribution Plant	1,019,753		130,318	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					68,914	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	68,914	
321					42,222	8
322					0	9
323					0	10
324					0	11
325					104,721	12
326					23,673	13
327					0	14
328					0	15
	0	0	0	0	170,616	
331					0	16
332					22,659	17
	0	0	0	0	22,659	
341					0	18
342					209,261	19
343	679				414,489	20
344					0	21
345		4,265			210,862	22
346	7,612		376		216,291	23
348			50		87,479	24
349					(441)	25
	8,291	4,265	426	0	1,137,941	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	51,724	2.25%	4,601	26
Office Furniture and Equipment (391)	660	5.83%	1,246	27
Computer Equipment (391.1)	38,854	26.67%	2,223	28
Transportation Equipment (392)	28,878	10.50%	5,045	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	3,342	5.83%	437	31
Laboratory Equipment (395)	5,349	5.83%	686	32
Power Operated Equipment (396)	3,134	6.00%	524	33
Communication Equipment (397)	893	9.17%	520	34
SCADA Equipment (397.1)	19,254	8.33%	9,628	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	152,088		24,910	
Total accum. prov. directly assignable	1,415,754		173,504	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,415,754		 173,504	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					56,325	26
391					1,906	27
391.1	5,035				36,042	28
392	2,867				31,056	29
393					0	30
394					3,779	31
395					6,035	32
396					3,658	33
397	137				1,276	34
397.1					28,882	35
398					0	36
399					0	37
	8,039	0	0	0	168,959	
	16,330	4,265	426	0	1,569,089	
					0	38
	16,330	4,265	426	0	1,569,089	

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			29,375	29,375	1
February			28,184	28,184	2
March			29,811	29,811	3
April			30,734	30,734	4
May			34,872	34,872	5
June			36,632	36,632	6
July			48,946	48,946	7
August			41,191	41,191	8
September			39,402	39,402	9
October			33,486	33,486	10
November			30,820	30,820	11
December			30,664	30,664	12
Total annual pumpage	0	0	414,117	414,117	
Less: Water sold				360,978	13
Volume pumped but not sold				53,139	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				9,759	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				2,500	18
Total volume not sold but accounted for				12,259	19
Volume pumped but unaccounted for				40,880	20
Percent of water lost				10%	21
If more than 15%, 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.)				2,957	23
Date of maximum: 9/29/2001					24
Cause of maximum:					25
hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				568	26
Date of minimum: 12/26/2001					27
Total KWH used for pumping for the year				418,350	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)	
OAK STREET	2	401	19	1,699,200	Yes	1
CEDAR STREET	3	379	16	1,728,000	Yes	2
SYCAMORE STREET	4	415	16	1,454,400	Yes	3
WEST DIVISION STREET	5	400	16	2,232,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	5			14
Location	WEST DIVISION STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,550			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			22
Year Installed	1980			23
Type	ELECTRIC			24
Horsepower	200			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GOLFVIEW TOWER	MOUND RESERVOIR	SYCAMORE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1991	1989	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	124	128	130	6
Total capacity in gallons (actual)	250,000	750,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	2,323	0	300	0	2,023	1
M	D	1.250	105	0	0	0	105	2
M	D	1.500	989	0	0	0	989	3
M	D	2.000	67	0	0	0	67	4
M	D	2.500	1,281	0	0	0	1,281	5
M	D	3.000	180	0	0	0	180	6
M	D	4.000	22,296	0	0	0	22,296	7
M	D	6.000	90,732	0	0	0	90,732	8
M	D	8.000	61,963	4,548	0	0	66,511	9
M	S	10.000	45,690	0	0	0	45,690	10
M	S	12.000	15,444	0	0	0	15,444	11
M	T	12.000	6,670	0	0	0	6,670	12
M	T	16.000	0	3,284			3,284	13
Total Within Municipality			247,740	7,832	300	0	255,272	
Total Utility			247,740	7,832	300	0	255,272	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,109	0	0	0	2,109	24	1
M	1.000	790	100	0	0	890	189	2
M	1.250	10	1	0	0	11		3
M	1.500	71	2	0	0	73		4
M	2.000	48	0	0	0	48	2	5
M	3.000	14	0	0	0	14		6
M	4.000	9	0	0	0	9		7
M	5.000	1	0	0	0	1		8
M	6.000	27	0	0	0	27	23	9
M	8.000	9	9	0	0	18	7	10
Total Utility		3,088	112	0	0	3,200	245	

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)	
0.625	1,811	3	177	0	1,637	295	1
0.750	1,481	214	0	0	1,695	30	2
1.000	78	9	3	0	84	11	3
1.250	1	0	0	0	1	0	4
1.500	52	2	0	0	54	7	5
2.000	51	0	0	0	51	10	6
3.000	30	2	0	0	32	14	7
4.000	6	0	0	0	6	3	8
6.000	1	0	0	0	1	1	9
8.000	1	0	0	0	1	1	10
Total:	3,512	230	180	0	3,562	372	

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	1,532	101	0	4	0	0	1,637	1
0.750	1,522	99	0	6	0	68	1,695	2
1.000	7	67	0	6	0	4	84	3
1.250	0	1	0	0	0	0	1	4
1.500	2	44	0	6	0	2	54	5
2.000	0	34	0	11	0	6	51	6
3.000	0	5	0	23	0	4	32	7
4.000	0	1	0	5	0	0	6	8
6.000	0	0	0	1	0	0	1	9
8.000	0	1	0	0	0	0	1	10
Total:	3,063	353	0	62	0	84	3,562	

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	465	22			487	2
Total Fire Hydrants	465	22	0	0	487	
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: 487
 Number of distribution system valves end of year: 1,122
 Number of distribution valves operated during year: 61

WATER OPERATING SECTION FOOTNOTES

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

Accumulated Provision for Deprecation - Water (Page W-10)
Other Transmission and Distribution Plant (349), Value (441) The beginning of the year balance was (\$474), therefore the end of year balance is (\$441) after the \$33 accrual for 2001.

Water Mains (Page W-17)

Water Mains (Page W-17)

Added during year, value 7832 - The 7832 feet of water main added during the year is for new subdivisions. The water and sewer mains and services were installed by the developer and cost of improvements were added to water and sewer proper plant accounts.

Water Services (Page W-18)

Water Services (W-18)

Net of ADded During Year adn Removed or Permanently Disconnected During Year Value 112 - Water services were installed in new subdivisions, plus new services for lots that did not previously have service.

Hydrants and Distribution System Valves (Page W-20)

Explanation for hydrants not tested:

In 2001, we computerized our water distribution map and found hydrants missing from our count

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	7,485,811	1
Total Sales of Electricity	7,485,811	
Other Operating Revenues		
Forfeited Discounts (450)	20,709	2
Miscellaneous Service Revenues (451)	2,711	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	30,852	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	208,247	7
Total Other Operating Revenues	262,519	
Total Operating Revenues	7,748,330	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	4,933,558	8
Transmission Expenses (560-573)	71,542	9
Distribution Expenses (580-598)	532,194	10
Customer Accounts Expenses (901-905)	129,627	11
Sales Expenses (911-916)	6,347	12
Administrative and General Expenses (920-932)	664,450	13
Total Operation and Maintenance Expenses	6,337,718	
Other Expenses		
Depreciation Expense (403)	700,419	14
Amortization Expense (404-407)	0	15
Taxes (408)	429,872	16
Total Other Expenses	1,130,291	
Total Operating Expenses	7,468,009	
NET OPERATING INCOME	280,321	

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	20,709	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	20,709	
Miscellaneous Service Revenues (451):		
CHARGES FOR NSF CHECKS	80	3
DISCOUNT ON SALES TAX	994	4
MISCELLANEOUS	1,637	5
Total Miscellaneous Service Revenues (451)	2,711	
Sales of Water and Water Power (453):		
NONE	0	6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENT FEES CHARGED TO AMERITECH	12,330	7
POLE ATTACHMENT FEES CHARGED TO MEDIA ONE	18,522	8
Total Rent from Electric Property (454)	30,852	
Interdepartmental Rents (455):		
NONE	0	9
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRANSMISSION LINE CREDIT	131,623	10
SERVICE PROVIDED TO CITY OF RIVER FALLS	31,587	11
TEMPORARY SERVICES	1,900	12
STORM DAMAGE REIMBURSEMENTS	28,426	13
MISCELLANEOUS	14,711	14
Total Other Electric Revenues (456)	208,247	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	247	14
Water for Power (536)		15
Hydraulic Expenses (537)	636	16
Electric Expenses (538)	15,865	17
Miscellaneous Hydraulic Power Generation Expenses (539)	19,331	18
Rents (540)		19
Maintenance Supervision and Engineering (541)	55	20
Maintenance of Structures (542)	105	21
Maintenance of Reservoirs, Dams and Waterways (543)	2,219	22
Maintenance of Electric Plant (544)	17,676	23
Maintenance of Miscellaneous Hydraulic Plant (545)	93	24
Total Hydraulic Power Generation Expenses	56,227	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	17,544	25
Fuel (547)	153,162	26
Generation Expenses (548)	14,121	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	24,603	28
Rents (550)		29
Maintenance Supervision and Engineering (551)	18,356	30
Maintenance of Structures (552)	67,132	31
Maintenance of Generating and Electric Plant (553)	131,188	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	35,552	33
Total Other Power Generation Expenses	461,658	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	4,360,439	34
System Control and Load Dispatching (556)	55,234	35
Other Expenses (557)		36
Total Other Power Supply Expenses	4,415,673	
Total Power Production Expenses	4,933,558	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	4,265	37
Load Dispatching (561)		38
Station Expenses (562)	67,193	39
Overhead Line Expenses (563)	4	40
Underground Line Expenses (564)	19	41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	61	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	71,542	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	76,963	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	110,264	52
Overhead Line Expenses (583)	10,420	53
Underground Line Expenses (584)	43,234	54
Street Lighting and Signal System Expenses (585)	36,626	55
Meter Expenses (586)	42,564	56
Customer Installations Expenses (587)	13,353	57
Miscellaneous Distribution Expenses (588)	65,128	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	121	60
Maintenance of Structures (591)	17,159	61
Maintenance of Station Equipment (592)	92	62
Maintenance of Overhead Lines (593)	72,962	63
Maintenance of Underground Lines (594)	16,015	64
Maintenance of Line Transformers (595)	13,343	65
Maintenance of Street Lighting and Signal Systems (596)	9,312	66
Maintenance of Meters (597)	4,608	67
Maintenance of Miscellaneous Distribution Plant (598)	30	68
Total Distribution Expenses	532,194	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	25,479	70
Customer Records and Collection Expenses (903)	104,712	71
Uncollectible Accounts (904)	(564)	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	129,627	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	6,347	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	6,347	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	195,561	78
Office Supplies and Expenses (921)	33,751	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	79,699	81
Property Insurance (924)	34,726	82
Injuries and Damages (925)	22,729	83
Employee Pensions and Benefits (926)	251,582	84
Regulatory Commission Expenses (928)	436	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	27,473	87
Rents (931)	18,493	88
Maintenance of General Plant (932)		89
Total Administrative and General Expenses	664,450	
 Total Operation and Maintenance Expenses	6,337,718	

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		342,203	1
Social Security		74,285	2
Wisconsin Gross Receipts Tax		3,983	3
PSC Remainder Assessment		9,101	4
Other (specify): PSC ASSESS - STRAY VOLTAGE		300	5
Total tax expense		<u>429,872</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197886	0.199221			3
County tax rate	mills		5.471541	3.654850			4
Local tax rate	mills		5.982325	6.014787			5
School tax rate	mills		9.994957	10.062404			6
Voc. school tax rate	mills		1.800736	1.812887			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		23.447445	21.744149			10
Less: state credit	mills		1.293031	1.217694			11
Net tax rate	mills		22.154414	20.526455			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.982325	6.014787			14
Combined School Tax Rate	mills		11.795693	11.875291			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		17.778018	17.890078			17
Total Tax Rate	mills		23.447445	21.744149			18
Ratio of Local and School Tax to Total	dec.		0.758207	0.822754			19
Total tax net of state credit	mills		22.154414	20.526455			20
Net Local and School Tax Rate	mills		16.797633	16.888216			21
Utility Plant, Jan. 1	\$	20,173,859	17,349,519	2,824,340			22
Materials & Supplies	\$	339,710	292,151	47,559			23
Subtotal	\$	20,513,569	17,641,670	2,871,899			24
Less: Plant Outside Limits	\$	360,449	304,471	55,978			25
Taxable Assets	\$	20,153,120	17,337,199	2,815,921			26
Assessment Ratio	dec.		1.011118	1.003900			27
Assessed Value	\$	20,356,857	17,529,954	2,826,903			28
Net Local & School Rate	mills		16.797633	16.888216			29
Tax Equiv. Computed for Current Year	\$	342,203	294,462	47,741			30
Tax Equivalent per 1994 PSC Report	\$	259,372					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	342,203					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	15,310		11
Structures and Improvements (331)	35,097		12
Reservoirs, Dams and Waterways (332)	850,101		13
Water Wheels, Turbines and Generators (333)	27,976		14
Accessory Electric Equipment (334)	7,762		15
Miscellaneous Power Plant Equipment (335)	2,747		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	938,993	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	25,249		18
Structures and Improvements (341)	1,186,093		19
Fuel Holders, Producers and Accessories (342)	11,862	54,495	20
Prime Movers (343)	2,875,998	431,123	21
Generators (344)	499,967	1,238,875	22
Accessory Electric Equipment (345)	753,364		23
Miscellaneous Power Plant Equipment (346)	26,938		24
Total Other Production Plant	5,379,471	1,724,493	
TRANSMISSION PLANT			
Land and Land Rights (350)	2,302		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			15,310 11
Structures and Improvements (331)			35,097 12
Reservoirs, Dams and Waterways (332)			850,101 13
Water Wheels, Turbines and Generators (333)			27,976 14
Accessory Electric Equipment (334)	104		7,658 15
Miscellaneous Power Plant Equipment (335)			2,747 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	104	0	938,889
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			25,249 18
Structures and Improvements (341)	85		1,186,008 19
Fuel Holders, Producers and Accessories (342)	1,011		65,346 20
Prime Movers (343)	1,480		3,305,641 21
Generators (344)			1,738,842 22
Accessory Electric Equipment (345)	393		752,971 23
Miscellaneous Power Plant Equipment (346)	164		26,774 24
Total Other Production Plant	3,133	0	7,100,831
TRANSMISSION PLANT			
Land and Land Rights (350)			2,302 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	525,113		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	332,790		29
Overhead Conductors and Devices (356)	677,173		30
Underground Conduit (357)	80		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	1,537,458	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	5,727		34
Structures and Improvements (361)	54,817		35
Station Equipment (362)	786,350		36
Storage Battery Equipment (363)	7,328		37
Poles, Towers and Fixtures (364)	1,156,143	14,268	38
Overhead Conductors and Devices (365)	1,463,431	12,954	39
Underground Conduit (366)	12,255	2,827	40
Underground Conductors and Devices (367)	2,116,740	107,631	41
Line Transformers (368)	1,308,092	47,591	42
Services (369)	714,881	36,626	43
Meters (370)	537,498	19,888	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	809,720	138,414	47
Total Distribution Plant	8,972,982	380,199	
GENERAL PLANT			
Land and Land Rights (389)	1,556		48
Structures and Improvements (390)	661,571		49
Office Furniture and Equipment (391)	86,496	11,822	50
Computer Equipment (391.1)	236,488	8,208	51
Transportation Equipment (392)	416,314	171,788	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	77,527	4,856	54
Laboratory Equipment (395)	62,790	4,030	55
Power Operated Equipment (396)	56,262		56
Communication Equipment (397)	145,338	6,283	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			525,113 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			332,790 29
Overhead Conductors and Devices (356)			677,173 30
Underground Conduit (357)			80 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	1,537,458
DISTRIBUTION PLANT			
Land and Land Rights (360)			5,727 34
Structures and Improvements (361)			54,817 35
Station Equipment (362)			786,350 36
Storage Battery Equipment (363)			7,328 37
Poles, Towers and Fixtures (364)	5,287	(2,301)	1,162,823 38
Overhead Conductors and Devices (365)	6,615	(98,809)	1,370,961 39
Underground Conduit (366)		16,929	32,011 40
Underground Conductors and Devices (367)	7,844	(29,173)	2,187,354 41
Line Transformers (368)	1,615		1,354,068 42
Services (369)	5,820		745,687 43
Meters (370)	2,667		554,719 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	17,454	98,809	1,029,489 47
Total Distribution Plant	47,302	(14,545)	9,291,334
GENERAL PLANT			
Land and Land Rights (389)			1,556 48
Structures and Improvements (390)			661,571 49
Office Furniture and Equipment (391)			98,318 50
Computer Equipment (391.1)			244,696 51
Transportation Equipment (392)	52,925		535,177 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	1,494		80,889 54
Laboratory Equipment (395)	62		66,758 55
Power Operated Equipment (396)	34,060		22,202 56
Communication Equipment (397)			151,621 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	29,734		58
Other Tangible Property (399)	0		59
Total General Plant	1,774,076	206,987	
Total utility plant in service directly assignable	18,602,980	2,311,679	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	18,602,980	2,311,679	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			29,734 58
Other Tangible Property (399)			0 59
Total General Plant	88,541	0	1,892,522
Total utility plant in service directly assignable	139,080	(14,545)	20,761,034
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	139,080	(14,545)	20,761,034

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	35,097	2.50%		7
Reservoirs, Dams and Waterways (332)	221,834	2.50%	21,252	8
Water Wheels, Turbines and Generators (333)	27,976	2.50%		9
Accessory Electric Equipment (334)	6,622	4.00%	308	10
Miscellaneous Power Plant Equipment (335)	2,324	4.00%	110	11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	293,853		21,670	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	240,056	2.50%	29,652	13
Fuel Holders, Producers and Accessories (342)	2,742	4.00%	1,544	14
Prime Movers (343)	1,536,659	4.00%	123,633	15
Generators (344)	118,524	4.00%	44,776	16
Accessory Electric Equipment (345)	266,119	4.00%	30,127	17
Miscellaneous Power Plant Equipment (346)	(716)	4.00%	1,074	18
Total Other Production Plant	2,163,384		230,806	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	402,264	3.00%	15,753	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	(8,718)	4.00%	13,312	22
Overhead Conductors and Devices (356)	136,385	3.33%	22,550	23
Underground Conduit (357)	(31)	2.50%	2	24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					35,097	7
332					243,086	8
333					27,976	9
334	104				6,826	10
335					2,434	11
336					0	12
	104	0	0	0	315,419	
341	85				269,623	13
342	1,011				3,275	14
343	1,480				1,658,812	15
344					163,300	16
345	393				295,853	17
346	164				194	18
	3,133	0	0	0	2,391,057	
352					0	19
353					418,017	20
354					0	21
355					4,594	22
356					158,935	23
357					(29)	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	529,900		51,617	
DISTRIBUTION PLANT				
Structures and Improvements (361)	19,117	3.00%	1,645	27
Station Equipment (362)	279,508	3.33%	26,185	28
Storage Battery Equipment (363)	3,255	4.00%	293	29
Poles, Towers and Fixtures (364)	471,986	4.00%	46,379	30
Overhead Conductors and Devices (365)	458,059	3.00%	42,515	31
Underground Conduit (366)	(608)	2.50%	553	32
Underground Conductors and Devices (367)	622,604	3.33%	71,664	33
Line Transformers (368)	422,965	3.00%	39,933	34
Services (369)	348,792	4.50%	32,863	35
Meters (370)	215,922	3.33%	18,185	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	329,294	5.00%	45,980	39
Total Distribution Plant	3,170,894		326,195	
GENERAL PLANT				
Structures and Improvements (390)	186,886	2.50%	16,539	40
Office Furniture and Equipment (391)	35,351	6.67%	6,164	41
Computer Equipment (391.1)	226,018	14.29%	18,678	42
Transportation Equipment (392)	394,093	10.00%	47,574	43
Stores Equipment (393)	0	4.00%		44
Tools, Shop and Garage Equipment (394)	52,559	6.67%	5,283	45
Laboratory Equipment (395)	27,520	5.00%	3,238	46
Power Operated Equipment (396)	44,720	20.00%	7,846	47
Communication Equipment (397)	49,769	6.67%	9,904	48
Miscellaneous Equipment (398)	4,787	8.33%	2,476	49
Other Tangible Property (399)	0			50
Total General Plant	1,021,703		117,702	
Total accum. prov. directly assignable	7,179,734		747,990	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	581,517	
361					20,762	27
362					305,693	28
363					3,548	29
364	5,287		1,835	(2,301)	512,612	30
365	6,615	3,237	765		491,487	31
366		429		16,929	16,445	32
367	7,844		26	(29,173)	657,277	33
368	1,615				461,283	34
369	5,820		543		376,378	35
370	2,667				231,440	36
371					0	37
372					0	38
373	17,454	2,962	160		355,018	39
	47,302	6,628	3,329	(14,545)	3,431,943	
390					203,425	40
391					41,515	41
391.1					244,696	42
392	52,925				388,742	43
393					0	44
394	1,494				56,348	45
395	62				30,696	46
396	34,060				18,506	47
397					59,673	48
398					7,263	49
399					0	50
	88,541	0	0	0	1,050,864	
	139,080	6,628	3,329	(14,545)	7,770,800	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

- | |
|---|
| <p>1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.</p> <p>2. If more than one depreciation rate is used, report the average rate in column (c).</p> |
|---|

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>7,179,734</u></u>		<u><u>747,990</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>139,080</u>	<u>6,628</u>	<u>3,329</u>	<u>(14,545)</u>	<u>7,770,800</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	3.40	61.94	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		24.09	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		10.49	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm 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	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	285	8
Total	285	9
Customers served at other than rural rates:		10
Farm	8	11
Nonfarm	28	12
Total	36	13
Total customers on rural lines at end of year	321	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	17,193	Wednesday	01/03/2001	18:00	9,787	1
February	02	17,687	Thursday	02/01/2001	19:00	9,139	2
March	03	15,920	Monday	03/05/2001	20:00	9,071	3
April	04	14,905	Monday	04/30/2001	13:00	8,296	4
May	05	19,234	Tuesday	05/15/2001	17:00	8,777	5
June	06	21,123	Tuesday	06/26/2001	17:00	9,615	6
July	07	24,239	Tuesday	07/31/2001	18:00	11,644	7
August	08	25,190	Monday	08/06/2001	18:00	12,105	8
September	09	18,475	Friday	09/07/2001	15:00	8,809	9
October	10	15,941	Tuesday	10/30/2001	18:00	8,936	10
November	11	17,611	Monday	11/26/2001	18:00	8,647	11
December	12	18,138	Monday	12/31/2001	18:00	9,672	12
Total		225,656				114,498	

System Name

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

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

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	1,548	3
Internal Combustion Turbine	3,084	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	4,632	7
Purchases	109,866	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	114,498	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	106,934	18
Sales For Resale	3,106	19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	110,040	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	4,458	27
Total Energy Losses	4,458	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.8935%	29
Total Disposition of Energy	114,498	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SERVICE	RG-1	4,291	37,783	1
RESIDENTIAL SERVICE	RG-2	7	57	2
Total Sales for Residential Sales		4,298	37,840	
Commercial & Industrial				
GENERAL SERVICES	CG-1	508	14,275	3
LARGE POWER SERVICES	CP-1	56	15,647	4
LARGE POWER TIME OF DAY SERVICE	CP-2	15	22,543	5
INDUSTRIAL TIME OF DAY SERVICE	CP-3	2	15,736	6
Total Sales for Commercial & Industrial		581	68,201	
Public Street & Highway Lighting				
STREET LIGHTING SERVICES	MS-1	16	765	7
AREA LIGHTING SERVICE	MS-2	11	114	8
PARKING LOT LIGHTS	MS-3	1	7	9
PATHWAY LIGHTING	MS-4/5	2	7	10
Total Sales for Public Street & Highway Lighting		30	893	
Sales for Resale				
WPPI GENERATION OUTPUT AGREEMENT	WR-1	0	3,106	11
Total Sales for Sales for Resale		0	3,106	
TOTAL SALES FOR ELECTRICITY		4,909	110,040	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,518,866	139,484	2,658,350	1
		3,331	211	3,542	2
0	0	2,522,197	139,695	2,661,892	
		840,939	51,461	892,400	3
52,265		817,643	58,324	875,967	4
50,217	59,342	955,736	85,720	1,041,456	5
41,168	51,392	732,698	67,468	800,166	6
143,650	110,734	3,347,016	262,973	3,609,989	
		120,305	823	121,128	7
		16,414		16,414	8
		2,867	22	2,889	9
		5,683	24	5,707	10
0	0	145,269	869	146,138	
		1,067,792		1,067,792	11
0	0	1,067,792	0	1,067,792	
143,650	110,734	7,082,274	403,537	7,485,811	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Power Plant				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Utility Substation				5
Total of 12 Monthly Maximum Demands -- kW	225,656				6
Average load factor	66.6950%				7
Total Cost of Purchased Power	4,360,439				8
Average cost per kWh	0.0397				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,541	5,045			12
February	4,280	4,721			13
March	4,223	4,676			14
April	3,897	4,147			15
May	4,215	4,228			16
June	4,427	4,530			17
July	4,975	5,531			18
August	5,591	5,194			19
September	3,919	4,761			20
October	4,512	4,303			21
November	4,201	4,348			22
December	4,222	5,379			23
Total kWh (000)	53,003	56,863			24

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	4,632	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	25,190	7
Date and Hour of Such Maximum Demand	8/6/2001 18	8
Load Factor	0.0210	9
Maximum Net Generation in Any One Day	212,758	10
Date of Such Maximum	8/6/2001	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	21,496	13
Is Plant Owned or Leased?		14
Total Production Expenses	517,885	15
Cost per kWh of Net Generation (\$)	112	16
Monthly Net Generation --- kWh (000):		
January	201	17
February	138	18
March	172	19
April	252	20
May	334	21
June	658	22
July	1,138	23
August	1,320	24
September	129	25
October	121	26
November	98	27
December	71	28
Total kWh (000)	4,632	29
Gas Consumed--Therms	355,312	30
Average Cost per Therm Burned (\$)	355,312.0000	31
Fuel Oil Consumed Barrels (42 gal.)	599	32
Average Cost per Barrel of Oil Burned (\$)	39.6300	33
Specific Gravity	28	34
Average BTU per Gallon	14	35
Lubricating Oil Consumed--Gallons	226	36
Average Cost per Gallon (\$)	10.1600	37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	7	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	14	52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0566	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Junction	Junction	Powell Fal		1
Unit Identification	No. 1	Engines	No. 2		2
Type of Generation	HYDRO	RECIP	HYDRO		3
kWh Net Generation (000)	1,231	3,084	317		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)		25,190			7
Date and Hour of Such Maximum Demand		8/6/2001 18			8
Load Factor		0.0140			9
Maximum Net Generation in Any One Day		212,758			10
Date of Such Maximum		08/06/2001			11
Number of Hours Generators Operated	7,351	4,704	817		12
Maximum Continuous or Dependable Capacity--kW		21,496			13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	44,981	461,658	11,246		15
Cost per kWh of Net Generation (\$)	36.5402	149.6946	35.4763		16
Monthly Net Generation --- kWh (000):					
January	83	89	29		17
February	75	29	34		18
March	95	28	49		19
April	148	51	53		20
May	153	181	0		21
June	148	510	0		22
July	144	994	0		23
August	142	1,178	0		24
September	115	0	14		25
October	92	0	29		26
November	36	11	51		27
December	0	13	58		28
Total kWh (000)	1,231	3,084	317		29
Gas Consumed--Therms		355,312			30
Average Cost per Therm Burned (\$)		0.4300			31
Fuel Oil Consumed Barrels (42 gal.)		599			32
Average Cost per Barrel of Oil Burned (\$)		39.6300			33
Specific Gravity		28			34
Average BTU per Gallon		14			35
Lubricating Oil Consumed--Gallons		226			36
Average Cost per Gallon (\$)		10.1600			37
kWh Net Generation per Gallon of Fuel Oil		14			38
kWh Net Generation per Gallon of Lubr. Oil		7			39
Does plant produce steam for heating or other purposes in addition to elec. generation?		N			40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)		0.0566			53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
Junction D	1	1965	Diesel/Gas	Fairbanks Morse	720	2,880	1
Junction E	1	1965	Diesel/Gas	Fairbanks Morse	900	3,960	2
Junction F	1	1972	Diesel/Gas	Cooper Bessemer	400	7,750	3
Junction G	1	1979	Diesel	General Motors	600	400	4
Junction H	1	1999	Diesel/Gas	Cooper Bessemer	400	7,750	5
Junction I	1	2001	Diesel/Gas	Cooper Bessemer	327	4,000	6
Total						<u><u>26,740</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
1965	2,400	133	2,850	3,330	2,850	2,940	1
1965	2,400	65	2,050	2,500	2,050	2,260	2
1972	7,200	1,203	5,600	7,000	5,600	6,280	3
1979	2,400	1	300	375	300	356	4
1999	2,400	1,295	5,600	7,000	5,600	5,970	5
2001	2,400	387	3,000	3,750	2,500	3,334	6
Total		3,084	19,400	23,955	18,900	21,140	

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
42	42	1,948	2,300	1,231	250	312	250	235	1
20	20	1,948	2,300	317	125	156	125	110	2
Total				1,548	375	468	375	345	

SUBSTATION EQUIPMENT

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

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

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						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	5,211	1,176	74,184	1
Acquired during year	160	22	960	2
Total	5,371	1,198	75,144	3
Retired during year	67	4	75	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,304	1,194	75,069	6
Number end of year accounted for as follows:				7
In customers' use	4,890	1,057	53,758	8
In utility's use	27	23	8,650	9
Inactive transformers on system		1	5,000	10
Locked meters on customers' premises				11
In stock	387	113	7,661	12
Total end of year	5,304	1,194	75,069	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	360	179,555	1
Sodium Vapor	150	306	224,876	2
Sodium Vapor	250	106	131,387	3
Sodium Vapor	400	4	8,014	4
Total		776	543,832	
Ornamental				
Sodium Vapor	100	40	20,037	5
Sodium Vapor	250	141	176,454	6
Total		181	196,491	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Street Lighting and Signal Systems (373) Additions, Value 138,414 - These are the street lights added to the Cemetery Road project.

Overhead Conductors and Devices (365) Adjustments, Value (98,809) - This is an adjustment per audit of continuing property records.

Street Lighting and Signal Systems (373) Adjustments, Value 98,809 - This is an adjustment per audit of continuing property records.

Generator (344) Additions, Value 1,238,875 - This is the addition of a new generator, engine #10 to our power plant in 2001.

Underground Conductors and Devices (367) Additions, Value 107,631 - This addition is cost for installation of new primary extensions.

Transportation Equipment (392) Additions, Value 171,788 - This amount is due to the purchase of a new line truck and a new underground trencher.

Underground Conductors and Devices (367) Adjustments, Value (29,173) - This is an adjustment per audit of continuing property records.

Underground Conduit (366) Adjustments, Value 16,929 - This is an adjustment per audit of continuing property records.

Towers and Fixtures (364) Adjustments, Value (2,301) - This is an adjustment per audit of continuing property records.

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

Underground Conduit (357), value (29) - The beginning balance was (\$31). Accruals for the year were only \$2, so balance at year end was (\$29).

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

Type of Sales/Rate Class Titles : WPPI GENERATION OUTPUT AGREEMENT - This is the generation output agreement with our wholesale power supplier.

WPPI WR-1 Sales for Resale: Jerry will call utility to discuss correct reporting. 5/2/02 ele

SEWER OPERATING REVENUES & EXPENSES

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

SEWAGE OPERATING REVENUES

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

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

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

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

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

SEWER OPERATION & MAINTENANCE EXPENSES

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

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

SEWER OPERATION & MAINTENANCE EXPENSES

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

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

TAXES (ACCT. 408 - SEWER)

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

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

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
COLLECTION SYSTEM		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Service Connections, Traps, and Accessories (312)	0	6
Collecting Mains and Accessories (313)	0	7
Interceptor Mains and Accessories (314)	0	8
Force Mains (315)	0	9
Other Collecting System Equipment (316)	0	10
Total Collection System	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS		
Land and Land Rights (320)	0	11
Structures and Improvements (321)	0	12
Receiving Wells (322)	0	13
Electric Pumping Equipment (323)	0	14
Other Power Pumping Equipment (324)	0	15
Miscellaneous Pumping Equipment (325)	0	16
Total Collection System Pumping Installations	0	0
TREATMENT AND DISPOSAL PLANT		
Land and Land Rights (330)	0	17
Structures and Improvements (331)	0	18
Preliminary Treatment Equipment (332)	0	19
Primary Treatment Equipment (333)	0	20
Secondary Treatment Equipment (334)	0	21
Advanced Treatment Equipment (335)	0	22
Chlorination Equipment (336)	0	23
Sludge Treatment and Disposal Equipment (337)	0	24
Plant Site Piping (338)	0	25
Flow Metering and Monitoring Equipment (339)	0	26
Outfall Sewer Pipes (340)	0	27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

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

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
NONE					

SEWER OPERATING SECTION FOOTNOTES

NONE