



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: WONEWOC WATER AND ELECTRIC UTILITY

Principal Office: 200 WEST STREET  
P.O. BOX 37  
WONEWOC, WI 53968-0037

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.*

### SIGNATURE PAGE

I TONIA SCHUMANN of  
(Person responsible for accounts)

Wonewoc Water and Electric Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      04/01/2002  
(Date)

UTILITY BILLING CLERK  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WONEWOC WATER AND ELECTRIC UTILITY

**Utility Address:** 200 WEST STREET  
P.O. BOX 37  
WONEWOC, WI 53968-0037

**When was utility organized?** 6/1/1942

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** TONIA SCHUMANN  
**Title:** UTILITY BILLING CLERK

**Office Address:**  
200 WEST STREET  
P.O. BOX 37  
WONEWOC, WI 53968-0037

**Telephone:** (608) 464 - 3114

**Fax Number:** (608) 464 - 7425

**E-mail Address:**

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

**Name:** CINDY BROERMAN  
**Title:** ACCOUNTANT

**Office Address:** VIRCHOW, KRAUSE & CO, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

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

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

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

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

**Name:** JOHN CLER  
**Title:** PRESIDENT

**Office Address:**  
200 WEST ST  
P.O. BOX 37  
WONEWOC, WI 53968-0037

**Telephone:** (608) 464 - 3114 EXT

**Fax Number:** (608) 464 - 7425

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

**Name:** TONIA SCHUMANN

**Title:** UTILITY BILLING CLERK

**Office Address:**

200 WEST ST  
P.O. BOX 37  
WONEWOC, WI 53968-0037

**Telephone:** (608) 464 - 3114

**Fax Number:** (608) 464 - 7425

**E-mail Address:**

**Name of utility commission/committee:** Wonewoc Water and Electric Utility Commission

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

- MR JOHN CLER, PRESIDENT
- MRS KATHY DE NURE
- MR ED DECOT
- MR WILLIS DOERING
- MR DONALD FRY
- MR RONALD OTT

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	413,714	439,140	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	422,777	354,958	2
Depreciation Expense (403)	42,727	41,652	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	31,608	23,056	5
<b>Total Operating Expenses</b>	<b>497,112</b>	<b>419,666</b>	
<b>Net Operating Income</b>	<b>(83,398)</b>	<b>19,474</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(83,398)</b>	<b>19,474</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	112	0	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>112</b>	<b>0</b>	
<b>Total Income</b>	<b>(83,286)</b>	<b>19,474</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(83,286)</b>	<b>19,474</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	22,426	16,051	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>22,426</b>	<b>16,051</b>	
<b>Net Income</b>	<b>(105,712)</b>	<b>3,423</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	114,260	110,837	20
Balance Transferred from Income (433)	(105,712)	3,423	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,548</b>	<b>114,260</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	112	5
<b>Total (Acct. 419):</b>	<b>112</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	77,802	335,912	0	0	413,714	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		381			381	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>77,802</b>	<b>335,531</b>	<b>0</b>	<b>0</b>	<b>413,333</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	12,882		12,882	1
Electric operating expenses	13,524		13,524	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>26,406</b>	<b>0</b>	<b>26,406</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,551,357	1,521,968	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	614,334	571,176	<b>2</b>
<b>Net Utility Plant</b>	<b>937,023</b>	<b>950,792</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	168,504	0	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	138,632	130,933	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	7,948	29,338	<b>14</b>
Materials and Supplies (150)	26,894	26,797	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>341,978</b>	<b>187,068</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	1,555	1,555	<b>20</b>
<b>Total Deferred Debits</b>	<b>1,555</b>	<b>1,555</b>	
<b>Total Assets and Other Debits</b>	<b>1,280,556</b>	<b>1,139,415</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	84,829	84,829	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	8,548	114,260	23
<b>Total Proprietary Capital</b>	<b>93,377</b>	<b>199,089</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	205,920	221,760	24
Advances from Municipality (223)	0	27,895	25
Other Long-Term Debt (224)	417,848	41,732	26
<b>Total Long-Term Debt</b>	<b>623,768</b>	<b>291,387</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17,018	23,707	28
Payables to Municipality (233)	13,744	99,261	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,905	4,103	32
Other Current and Accrued Liabilities (238)	4,335	11,069	33
<b>Total Current and Accrued Liabilities</b>	<b>45,002</b>	<b>138,140</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	7,084	(226)	36
<b>Total Deferred Credits</b>	<b>7,084</b>	<b>(226)</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	511,325	511,025	41
<b>Total Liabilities and Other Credits</b>	<b>1,280,556</b>	<b>1,139,415</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,090,514	0	0	435,703	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	7,618			17,522	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	1,098,132	0	0	453,225	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	234,003	0	0	380,331	10
<b>Total Accumulated Provision</b>	234,003	0	0	380,331	
<b>Net Utility Plant</b>	864,129	0	0	72,894	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	211,773	359,403			<b>571,176</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	21,799	20,928			<b>42,727</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	881				<b>881</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>22,680</b>	<b>20,928</b>	<b>0</b>	<b>0</b>	<b>43,608</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	450	0			<b>450</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>450</b>	<b>19</b>
<b>Balance End of Year</b>	<b>234,003</b>	<b>380,331</b>	<b>0</b>	<b>0</b>	<b>614,334</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation			20,777		20,777	0	1
Other					0	20,680	2
<b>Total Electric Utility</b>					<b>20,777</b>	<b>20,680</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	20,777	20,680	1
Water utility	6,117	6,117	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>26,894</b>	<b>26,797</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	84,829	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>84,829</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 MRB - WATER PORTION	08/30/1999	08/30/2009	5.55%	158,535	<b>1</b>
1999 MRB - ELECTRIC PORTION	08/30/1999	08/30/2009	5.55%	47,385	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>205,920</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
2001 SHORT TERM NOTE PAYABLE	03/02/2001	03/02/2004	5.50%	55,000	<b>1</b>
2001 SHORT TERM NOTE PAYABLE	05/30/2001	05/31/2006	5.35%	81,000	<b>2</b>
2001 SHORT TERM NOTE PAYABLE	09/27/2001	09/26/2004	4.50%	250,000	<b>3</b>
1994 GO DEBT	12/15/1994	12/15/2004	6.00%	31,848	<b>4</b>
<b>Total for Account 224</b>				<b>417,848</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	21,139	2
Charged electric department expense	10,469	3
Charged sewer department expense	1,374	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>32,982</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	28,635	6
Social Security taxes	2,943	7
PSC Remainder Assessment	522	8
<b>Other (explain):</b>		
gross receipts tax	882	9
<b>Total payments and other debits</b>	<b>32,982</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
99 MRB	4,103	9,821	10,115	3,809	1
<b>Subtotal</b>	<b>4,103</b>	<b>9,821</b>	<b>10,115</b>	<b>3,809</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
94 GENERAL OBLIGATION	0	2,608	2,608	0	3
2001 NOTES PAYABLE		9,997	3,901	6,096	4
<b>Subtotal</b>	<b>0</b>	<b>12,605</b>	<b>6,509</b>	<b>6,096</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,103</b>	<b>22,426</b>	<b>16,624</b>	<b>9,905</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	465,410	45,615	0	0	0	<b>511,025</b>	1
<b>Add credits during year:</b>							
For Services		300				<b>300</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>465,410</b>	<b>45,915</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>511,325</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	47,924	5
Electric	90,708	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>138,632</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER TO ELECTRIC	4,138	12
DUE FROM WATER TO ELECTRIC	3,810	13
<b>Total (Acct. 145):</b>	<b>7,948</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
SMART MONEY REBATES	1,555	16
<b>Total (Acct. 183):</b>	<b>1,555</b>	
<b>Payables to Municipality (233):</b>		
WATER PAYABLE TO SEWER	9,934	17
WATER PAYABLE TO ELECTRIC	3,810	18
<b>Total (Acct. 233):</b>	<b>13,744</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS RECEIPTS & DISBURSEMENTS	7,084	19
<b>Total (Acct. 253):</b>	<b>7,084</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	1,088,367	426,964	0	0	1,515,331	1
Materials and Supplies	6,117	20,728	0	0	26,845	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	222,888	369,867	0	0	592,755	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	465,410	45,765	0	0	511,175	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>406,186</b>	<b>32,060</b>	<b>0</b>	<b>0</b>	<b>438,246</b>	
Net Operating Income	(38,602)	(44,796)	0	0	(83,398)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-9.50%</b>	<b>-139.73%</b>	<b>N/A</b>	<b>N/A</b>	<b>-19.03%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	84,829	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	61,404	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>146,233</b>	
<b>Net Income</b>		
Net Income	(105,712)	5
<b>Percent Return on Proprietary Capital</b>	<b>-72.29%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

A/C 233- Relates to current year operation expenses paid for by the sewer utility on behalf of the water utility.

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## FINANCIAL SECTION FOOTNOTES

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

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

From: Linda Reeder [mailto:wonewoc@mwt.net]

Sent: Friday, January 03, 2003 11:16 AM

To: peter.leege@psc.state.wi.us

Subject: Analytical Review 2001 Wonewoc Water and Electric Utility

This is in response to your letter dated December 4, 2002 regarding a review of the 2001 PSC Annual Report of the Wonewoc Electric and Water Utility. The following responses are numbered to correspond to the points in your letter.

1. The one 0.750 line that was added was to furnish water from the main to the curb stop of a residence. Expense to the Water Utility was minimal (no greater than \$200). This was paid as a general expense of the utility. The home owner was responsible for the cost of the water line from the curb stop to the house.

2. The completed portion of page W-14 is as follows:

Water Treatment Plant

Disinfection, type of equipment--liquid chlorine

Points of application--well house

Filter, type--none

Rated capacity of filter plant--n/a

Is a corrosion control chemical used? no

Is water fluoridated? yes

Completion of this part of the report then explains the entry on page W-8 in Account #332, Water Treatment Equipment of \$18,464.

3. Explanation of why a meter 2 inches or greater was report as residential. The 2 inch residential meter was mistakenly reported as residential when it should have been reported as commercial.

4. Account #183 Miscellaneous Deferred Debits of \$1,555 dates back to 1988. A Buy Smart Agreement was signed with Wisconsin Power & Light on May 16, 1988.

5. Page W-10 Total KWH used for pumping for the year should have been reported as 25,500 KWH in place of 18,490 KWH. Also Account #622 Fuel or Power Purchased for Pumping of \$3,097 included the cost of gas (\$1,042) to heat the well house. The actual cost of electricity for pumping was \$2,055. Correcting these numbers makes the cost of electricity \$0.0806/KWH.

The 2001 Annual Report was prepared for the Village by Virchow, Krause and Company. If you have any further questions, please contact me.

Linda Reeder  
Treasurer/Clerk  
Village of Wonewoc  
Juneau County  
200 West Street

FINANCIAL SECTION FOOTNOTES

P.O. Box 37  
Wonewoc, WI 53968-0037

608/464-3114  
608/464-7425 (fax)

\*\*\*\*\*  
December 4, 2002

Ms. Tonia Schumann, Utility Billing Clerk  
Wonewoc Electric and Water Utility  
P.O. Box 37  
200 West Street  
Wonewoc, WI 53968-0037

2001 Analytical Review DWCCA-6760-PJL

Dear Ms. Schumann:

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 headnotes of the Water Services schedule on page W-16, please explain how the service reported as added during the year was financed and follow this procedure in the future.
- 2. On page W-14, the water treatment portion of the schedule is not completed. However, on page W-8, \$18,464 is reported in Account 332, Water Treatment Equipment. Please furnish an explanation.
- 3. Please provide an explanation of any meters 2 inches or larger in size which are reported as residential and follow this procedure in the future.
- 4. In review of Account 183, Miscellaneous Deferred Debits, we noted that a balance was reported as "SMART MONEY REBATES" and that a Public Service Commission (Commission) approval date was not included in the description. We are unable to verify that approval had been received regarding this item.

Past and current policy of the PSC is that all costs incurred in which the utility wishes to defer large or unusual costs for the purpose of amortizing as an expense over a future time period requires prior approval by the PSC. It is the responsibility of the utility to ensure that authorization is obtained from the PSC in a timely manner. It is recommended that requests for authorization to defer large or unusual expenses be done when costs are incurred rather than at the time the PSC Annual Report is being prepared. Please explain whether the utility has requested permission to amortize this item.

- 5. On page W-10, 18,490 kWh is reported for pumping. If we divide the \$3,097 reported in Account 622, Fuel or Power Purchased for pumping, by the 18,490 kWh, the resulting cost is over 16 cents per kWh. The statewide average cost of a kWh is 6 cents. Please confirm your cost of 16 cents per

## FINANCIAL SECTION FOOTNOTES

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~~average cost of a kWh is 6 cents. Please confirm your cost of 10 cents per kWh or otherwise explain why only 18,490 kWh is reported on page W-10.~~

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 letters\6760  
Wonewoc.doc

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

#### ACCOUNTANTS' COMPILATION REPORT

To the Village Board  
Village of Wonewoc Water and Electric Utility

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin for the Wonewoc Water and Electric Utility, an enterprise fund of the Village of Wonewoc as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

The Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Water and Electric Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

/S/ Virchow, Krause & Company, LLP

Madison, Wisconsin  
January 15, 2002

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	76,704	1
<b>Total Sales of Water</b>	<b>76,704</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	377	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	721	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>1,098</b>	
<b>Total Operating Revenues</b>	<b>77,802</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	4,125	9
Water Treatment Expenses (630-635)	916	10
Transmission and Distribution Expenses (640-655)	12,963	11
Customer Accounts Expenses (901-904)	0	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	55,462	14
<b>Total Operation and Maintenance Expenses</b>	<b>73,466</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	21,799	15
Amortization Expense (404-407)		16
Taxes (408)	21,139	17
<b>Total Other Operating Expenses</b>	<b>42,938</b>	
<b>Total Operating Expenses</b>	<b>116,404</b>	
<b>NET OPERATING INCOME</b>	<b>(38,602)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	319	11,311	37,208	4
Commercial	48	2,861	10,723	5
Industrial	1	896	1,434	6
<b>Total Metered Sales to General Customers (461)</b>	<b>368</b>	<b>15,068</b>	<b>49,365</b>	
Private Fire Protection Service (462)	1		720	7
Public Fire Protection Service (463)	1		23,317	8
Other Sales to Public Authorities (464)	3	873	3,302	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>373</b>	<b>15,941</b>	<b>76,704</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	23,317	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>23,317</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	377	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>377</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	721	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>721</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	3,097	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	1,028	9
<b>Total Pumping Expenses</b>	<b>4,125</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	916	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>916</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	6,654	14
Operation Supplies and Expenses (641)	1,073	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,686	16
Maintenance of Mains (651)		17
Maintenance of Services (652)		18
Maintenance of Meters (653)	550	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>12,963</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	22	<b>22</b>
Accounting and Collecting Labor (902)	23	<b>23</b>
Supplies and Expenses (903)	24	<b>24</b>
Uncollectible Accounts (904)	25	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>0</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	26	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	6,228	<b>27</b>
Office Supplies and Expenses (921)	1,828	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	36,273	<b>30</b>
Property Insurance (924)	7,125	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	3,558	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	450	<b>35</b>
Transportation Expenses (933)		<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>55,462</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>73,466</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,516	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		432	2
<b>Net property tax equivalent</b>		<b>20,084</b>	
Social Security		985	3
PSC Remainder Assessment		70	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>21,139</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.286880				3
County tax rate	mills		8.630130				4
Local tax rate	mills		11.275120				5
School tax rate	mills		14.804220				6
Voc. school tax rate	mills		2.022140				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>37.018490</b>				<b>10</b>
Less: state credit	mills		1.529000				11
<b>Net tax rate</b>	mills		<b>35.489490</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.275120</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.826360</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>28.101480</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>37.018490</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.759120</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>35.489490</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>26.940785</b>				<b>21</b>
Utility Plant, Jan. 1	\$	1,086,222	1,086,222				22
Materials & Supplies	\$	6,117	6,117				23
<b>Subtotal</b>	\$	<b>1,092,339</b>	<b>1,092,339</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,092,339</b>	<b>1,092,339</b>				<b>26</b>
Assessment Ratio	dec.		0.697146				27
<b>Assessed Value</b>	\$	<b>761,520</b>	<b>761,520</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>26.940785</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>20,516</b>	<b>20,516</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	11,089					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>20,516</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	1,195		3
<b>Total Intangible Plant</b>	<b>1,195</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	48,016		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>48,016</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	60,761		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	2,706		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,405		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,714		20
<b>Total Pumping Plant</b>	<b>142,586</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,464		23
<b>Total Water Treatment Plant</b>	<b>18,464</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			1,195	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>1,195</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			48,016	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>48,016</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			60,761	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			2,706	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			67,405	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,714	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>142,586</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,464	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>18,464</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	5,375		26
Transmission and Distribution Mains (343)	576,432		27
Fire Mains (344)	0		28
Services (345)	126,109	243	29
Meters (346)	34,630	500	30
Hydrants (348)	99,260		31
Other Transmission and Distribution Plant (349)	1,188		32
<b>Total Transmission and Distribution Plant</b>	<b>842,994</b>	<b>743</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	562		33
Structures and Improvements (390)	2,000		34
Office Furniture and Equipment (391)	6,047		35
Computer Equipment (391.1)	4,366		36
Transportation Equipment (392)	16,061		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,228		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,702	4,000	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>32,966</b>	<b>4,000</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,086,221</b>	<b>4,743</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,086,221</b>	<b>4,743</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			5,375 26
Transmission and Distribution Mains (343)			576,432 27
Fire Mains (344)			0 28
Services (345)	50		126,302 29
Meters (346)	400		34,730 30
Hydrants (348)			99,260 31
Other Transmission and Distribution Plant (349)			1,188 32
<b>Total Transmission and Distribution Plant</b>	<b>450</b>	<b>0</b>	<b>843,287</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			562 33
Structures and Improvements (390)			2,000 34
Office Furniture and Equipment (391)			6,047 35
Computer Equipment (391.1)			4,366 36
Transportation Equipment (392)			16,061 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,228 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,702 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>36,966</b>
<b>Total utility plant in service directly assignable</b>	<b>450</b>	<b>0</b>	<b>1,090,514</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>450</b>	<b>0</b>	<b>1,090,514</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			1,898	<b>1,898</b>	1
February			1,624	<b>1,624</b>	2
March			1,828	<b>1,828</b>	3
April			1,679	<b>1,679</b>	4
May			2,135	<b>2,135</b>	5
June			2,190	<b>2,190</b>	6
July			2,561	<b>2,561</b>	7
August			2,208	<b>2,208</b>	8
September			1,917	<b>1,917</b>	9
October			1,885	<b>1,885</b>	10
November			1,419	<b>1,419</b>	11
December			1,435	<b>1,435</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>22,779</b>	<b>22,779</b>	
Less: Water sold				15,941	13
Volume pumped but not sold				<b>6,838</b>	14
Volume sold as a percent of volume pumped				<b>70%</b>	15
Volume used for water production, water quality and system maintenance				1,095	16
Volume related to equipment/system malfunction				2,392	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>3,487</b>	19
Volume pumped but unaccounted for				<b>3,351</b>	20
Percent of water lost				<b>15%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				168	23
Date of maximum: 5/20/2001					24
Cause of maximum:					25
Flushing Fire Hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				30	26
Date of minimum: 1/12/2001					27
Total KWH used for pumping for the year				25,500	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)	
WELL- DEEPWELL PUMP	3	350	24	828,000	Yes	1

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL#2	WELL#3		1
Location	EAST	WEST		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE-NORTHWEST	PEERLESS		5
Year Installed	1953	1988		6
Type	CENTRIFUGAL	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	500		8
Pump Motor or Standby Engine Mfr	FAIRBANK	GE		10
Year Installed	1942	1988		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL#2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1942		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	18		6
Total capacity in gallons (actual)	82,900		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	290	0	0	0	290	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	4,240	0	0	0	4,240	3
M	D	6.000	8,451	0	0	0	8,451	4
M	D	8.000	18,340	0	0	0	18,340	5
<b>Total Within Municipality</b>			<b>31,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,321</b>	
<b>Total Utility</b>			<b>31,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,321</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	352	1	1	0	352		1
M	1.000	10	0	0	0	10		2
M	2.000	7	0	0	0	7		3
M	4.000	2	0	0	0	2		4
<b>Total Utility</b>		<b>371</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>371</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	374	16	16	0	374	28	1
1.000	9	0	0	0	9	0	2
1.500	0	0	0	0	0	0	3
2.000	7	0	0	0	7	0	4
4.000	2	0	0	0	2	0	5
<b>Total:</b>	<b>392</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>392</b>	<b>28</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	339	34	0	1	0	0	374	1
1.000	1	5	0	0	0	3	9	2
1.500	0	0	0	0	0	0	0	3
2.000	0	5	1	1	0	0	7	4
4.000	0	1	0	1	0	0	2	5
<b>Total:</b>	<b>340</b>	<b>45</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>392</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	49	0	0		49	2
<b>Total Fire Hydrants</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	49
Number of distribution system valves end of year:	86
Number of distribution valves operated during year:	35

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## WATER OPERATING SECTION FOOTNOTES

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

923 - Increased accounting assistance from outside sources as accountant left during the year.

622 - Amount is comparable to the prior year. Small increase due to increased costs of fuel during 2001.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	334,706	1
<b>Total Sales of Electricity</b>	<b>334,706</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	1,008	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	198	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>1,206</b>	
<b>Total Operating Revenues</b>	<b>335,912</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	288,713	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	5,665	11
Customer Accounts Expenses (901-904)	381	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	54,552	14
<b>Total Operation and Maintenance Expenses</b>	<b>349,311</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	20,928	15
Amortization Expense (404-407)		16
Taxes (408)	10,469	17
<b>Total Other Expenses</b>	<b>31,397</b>	
<b>Total Operating Expenses</b>	<b>380,708</b>	
<b>NET OPERATING INCOME</b>	<b>(44,796)</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	1,008	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>1,008</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	198	7
<b>Total Other Electric Revenues (456)</b>	<b>198</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	288,713	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>288,713</b>	
<b>Total Power Production Expenses</b>	<b>288,713</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	4,517	21
Line and Station Supplies and Expenses (562)	344	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	696	28
Maintenance of Line Transformers (573)	108	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>5,665</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)		33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)	381	36
<b>Total Customer Accounts Expenses</b>	<b>381</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	9,007	<b>38</b>
Office Supplies and Expenses (921)	735	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	22,459	<b>41</b>
Property Insurance (924)	7,125	<b>42</b>
Injuries and Damages (925)		<b>43</b>
Employee Pensions and Benefits (926)	3,333	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	11,009	<b>46</b>
Transportation Expenses (933)	884	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>54,552</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>349,311</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		8,120	1
Social Security		1,015	2
Wisconsin Gross Receipts Tax		882	3
PSC Remainder Assessment		452	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>10,469</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.286880				3
County tax rate	mills		8.630130				4
Local tax rate	mills		11.275120				5
School tax rate	mills		14.804220				6
Voc. school tax rate	mills		2.022140				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>37.018490</b>				<b>10</b>
Less: state credit	mills		1.529000				11
<b>Net tax rate</b>	mills		<b>35.489490</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.275120</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.826360</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>28.101480</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>37.018490</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.759120</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>35.489490</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>26.940785</b>				<b>21</b>
Utility Plant, Jan. 1	\$	418,226	418,226				22
Materials & Supplies	\$	20,777	20,777				23
<b>Subtotal</b>	\$	<b>439,003</b>	<b>439,003</b>				<b>24</b>
Less: Plant Outside Limits	\$	6,640	6,640				25
<b>Taxable Assets</b>	\$	<b>432,363</b>	<b>432,363</b>				<b>26</b>
Assessment Ratio	dec.		0.697146				27
<b>Assessed Value</b>	\$	<b>301,420</b>	<b>301,420</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>26.940785</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>8,120</b>	<b>8,120</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	6,993					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>8,120</b>					<b>34</b>

**ELECTRIC UTILITY PLANT IN SERVICE**

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

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

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

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

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	6,270		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	40,926	4,199	38
Overhead Conductors and Devices (365)	87,380		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	15,302	501	41
Line Transformers (368)	72,736		42
Services (369)	35,576		43
Meters (370)	27,770		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	69,659		47
<b>Total Distribution Plant</b>	<b>355,619</b>	<b>4,700</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	3,910		48
Structures and Improvements (390)	2,500		49
Office Furniture and Equipment (391)	614		50
Computer Equipment (391.1)	6,417		51
Transportation Equipment (392)	37,346		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	6,321		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	3,975	9,190	56
Communication Equipment (397)	0		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			6,270 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			45,125 38
Overhead Conductors and Devices (365)			87,380 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			15,803 41
Line Transformers (368)			72,736 42
Services (369)			35,576 43
Meters (370)			27,770 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			69,659 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>360,319</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			3,910 48
Structures and Improvements (390)			2,500 49
Office Furniture and Equipment (391)			614 50
Computer Equipment (391.1)			6,417 51
Transportation Equipment (392)			37,346 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			6,321 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			13,165 56
Communication Equipment (397)			0 57

### ELECTRIC UTILITY PLANT IN SERVICE

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		<b>58</b>
Other Tangible Property (399)	1,523	3,588	<b>59</b>
<b>Total General Plant</b>	<b>62,606</b>	<b>12,778</b>	
<b>Total utility plant in service directly assignable</b>	<b>418,225</b>	<b>17,478</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		<b>60</b>
 <b>Total utility plant in service</b>	<b>418,225</b>	<b>17,478</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			5,111 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>75,384</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>435,703</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>435,703</b>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 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	1,265	Friday	01/26/2001	19:00	778	<b>1</b>
February	02	1,279	Friday	02/02/2001	18:00	683	<b>2</b>
March	03	1,201	Monday	03/26/2001	09:00	654	<b>3</b>
April	04	1,124	Monday	04/02/2001	09:00	549	<b>4</b>
May	05	1,044	Wednesday	05/16/2001	14:00	510	<b>5</b>
June	06	1,087	Tuesday	06/26/2001	19:00	469	<b>6</b>
July	07	1,252	Tuesday	07/31/2001	19:00	560	<b>7</b>
August	08	1,299	Tuesday	08/07/2001	19:00	499	<b>8</b>
September	09	778	Friday	09/07/2001	20:00	346	<b>9</b>
October	10	801	Thursday	10/25/2001	19:00	422	<b>10</b>
November	11	839	Monday	11/26/2001	19:00	397	<b>11</b>
December	12	966	Sunday	12/23/2001	18:00	434	<b>12</b>
<b>Total</b>		<b>12,935</b>				<b>6,301</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	Alliant Utilities / WP&L

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	6,301	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>6,301</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	5,412	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>5,412</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	889	27
<b>Total Energy Losses</b>	<b>889</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>14.1089%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>6,301</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL SALES	RG-1	412	3,027		1
RESIDENTIAL WATER HEATING	RW-1	86	205		2
<b>Total Sales for Residential Sales</b>		<b>498</b>	<b>3,232</b>		
<b>Commercial &amp; Industrial</b>					
COMMERCIAL	CG-1	67	975		3
PUBLIC AUTHORITY	CG-1	6	102		4
LARGE POWER	CP-1	2	956		5
INTERDEPARTMENTAL	MP-1	1	32		6
COMMERCIAL WATER HEATING	RW-1	3	10		7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>79</b>	<b>2,075</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTING	MS-1	1	105		8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>105</b>		
<b>Sales for Resale</b>					
NONE					9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>578</b>	<b>5,412</b>		

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		172,839	17,134	<b>189,973</b>	<b>1</b>
		3,875	2,943	<b>6,818</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>176,714</b>	<b>20,077</b>	<b>196,791</b>	
		71,528	7,242	<b>78,770</b>	<b>3</b>
		2,231	170	<b>2,401</b>	<b>4</b>
11,606		40,041	3,792	<b>43,833</b>	<b>5</b>
		927	132	<b>1,059</b>	<b>6</b>
		372		<b>372</b>	<b>7</b>
<b>11,606</b>	<b>0</b>	<b>115,099</b>	<b>11,336</b>	<b>126,435</b>	
		10,819	661	<b>11,480</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>10,819</b>	<b>661</b>	<b>11,480</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11,606</b>	<b>0</b>	<b>302,632</b>	<b>32,074</b>	<b>334,706</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Alliant / WP&L				1
Point of Delivery	Wonewoc				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	4160				4
Point of Metering	Wonewoc				5
Total of 12 Monthly Maximum Demands -- kW	12,935				6
Average load factor	<b>66.7087%</b>				7
Total Cost of Purchased Power	282,025				8
Average cost per kWh	<b>0.0448</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	344	433			12
February	313	371			13
March	311	344			14
April	261	288			15
May	253	257			16
June	240	228			17
July	249	311			18
August	246	253			19
September	149	197			20
October	187	235			21
November	179	217			22
December	188	245			23
<b>Total kWh (000)</b>	<b>2,920</b>	<b>3,379</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	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 (\$)		53
		54

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

<b>Turbine-Generators</b>									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		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)		
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		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)		
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
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NONE

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	607	148	5,140	1
Acquired during year	16	0	0	2
<b>Total</b>	<b>623</b>	<b>148</b>	<b>5,140</b>	<b>3</b>
Retired during year	6			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>617</b>	<b>148</b>	<b>5,140</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	569	117	4,120	8
In utility's use	1			9
Inactive transformers on system	█	6	300	10
Locked meters on customers' premises		█	█	11
In stock	47	25	720	12
<b>Total end of year</b>	<b>617</b>	<b>148</b>	<b>5,140</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Incandescent	200	4	3,360	1
Mercury Vapor	175	19	18,032	2
Mercury Vapor	250	7	8,197	3
NONE				4
Sodium Vapor	100	53	35,016	5
Sodium Vapor	150	4	3,726	6
Sodium Vapor	250	44	29,610	7
<b>Total</b>		<b>131</b>	<b>97,941</b>	
<b>Ornamental</b>				
Sodium Vapor	150	22	16,395	8
<b>Total</b>		<b>22</b>	<b>16,395</b>	
<b>Other</b>				
NONE				9
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

923 - Due to accountant leaving, utility relied on outside sources for bookkeeping.

930 - Utility bills and related office expenses being recorded in this account this year. Some large digger's hotline expenses recorded here (\$649). Various expenses related to finding new accountant also recorded here.

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