



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SLINGER UTILITIES OF SLINGER WISCONSIN

Principal Office: 300 SLINGER RD
P.O. BOX 227
SLINGER, WI 53086

For the Year Ended: DECEMBER 31, 2001

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SLINGER UTILITIES OF SLINGER WISCONSIN

Utility Address: 300 SLINGER RD
P.O. BOX 227
SLINGER, WI 53086

When was utility organized? 1/1/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DEAN AUGUST OTTE
Title: VILLAGE CLERK/TREASURER

Office Address:
300 SLINGER RD
P.O. BOX 227
SLINGER, WI 53086

Telephone: (414) 644 - 5265

Fax Number: (414) 644 - 6341

E-mail Address: dotte@wwpisys.org

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

Name:
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MS SHARON GRUDZINSKI
Title: PRESIDENT

Office Address:
150 HWY AA
P.O. BOX
SLINGER, WI 53086

Telephone: (262) 644 - 8766

Fax Number: (262) 644 - 6341

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR THOMAS G WIELAND

Title: PARTNER

Office Address: REILLY, PENNER & BENTON LLP
611 N. BROADWAY SUITE 300
MILWAUKEE, WI 53202

Telephone: (414) 271 - 7800

Fax Number: (414) 271 - 6005

E-mail Address:

Date of most recent audit report: 12/31/2001

Period covered by most recent audit: 1/01/2001 TO 12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MS MARY JO LANGE

Title: DIRECTOR OF PUBLIC WORKS/ENGINEER

Office Address:

300 SLINGER RD
P.O. BOX 227
SLINGER, WI 53086

Telephone: (414) 644 - 5265

Fax Number: (414) 644 - 6341

E-mail Address: MLANGE@WPPISYS.ORG

Name of utility commission/committee: VILLAGE BOARD/UTILITY COMMISSION

Names of members of utility commission/committee:

- MR TROY FASSBENDER, TRUSTEE
- MR JUERGEN FOERSTER, TRUSTEE
- MR DENNIS GEBHARD, TRUSTEE
- MS SHARON GRUDZINSKI, PRESIDENT
- MR GILBERT STRUPP, TRUSTEE
- MR ROBERT STUETTGEN, TRUSTEE
- MS JACKIE TOLL, TRUSTEE

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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,045,325	2,819,551	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,102,342	2,001,898	2
Depreciation Expense (403)	297,370	279,395	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	211,068	201,565	5
Total Operating Expenses	2,610,780	2,482,858	
Net Operating Income	434,545	336,693	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	434,545	336,693	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	328	834	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	30,696	32,232	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	31,024	33,066	
Total Income	465,569	369,759	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	465,569	369,759	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	110,546	115,273	14
Amortization of Debt Discount and Expense (428)	2,670	2,670	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,811	15,442	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	118,027	133,385	
Net Income	347,542	236,374	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,829,584	2,593,210	20
Balance Transferred from Income (433)	347,542	236,374	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,177,126	2,829,584	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC	23,182	5
WATER	7,514	6
Total (Acct. 419):	30,696	
Miscellaneous Nonoperating Income (421):		
NONE	0	7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	3,920	0	0	3,920	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	826	0	0	826	3
Materials	0	1,977	0	0	1,977	4
Taxes	0	43	0	0	43	5
Other (list by major classes):						
EQUIPMENT	0	746	0	0	746	6
Total costs and expenses	0	3,592	0	0	3,592	
Net income (or loss)	0	328	0	0	328	

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	643,945	2,401,380	0	0	3,045,325	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	643,945	2,401,380	0	0	3,045,325	

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	65,810	(2,646)	63,164	1
Electric operating expenses	166,352	(38,807)	127,545	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	38,807	38,807	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	2,646	2,646	19
Total Payroll	232,162	0	232,162	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,209,619	10,480,128	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,042,035	1,841,476	2
Net Utility Plant	9,167,584	8,638,652	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	217,000	217,000	7
Total Other Property and Investments	217,000	217,000	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	313,478	210,474	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	509,883	566,725	11
Other Accounts Receivable (143)	19,017	13,611	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	9,320	14
Materials and Supplies (150)	190,231	260,881	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,768	2,363	17
Total Current and Accrued Assets	1,034,377	1,063,374	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	41,381	44,051	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	41,381	44,051	
Total Assets and Other Debits	10,460,342	9,963,077	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,436,191	2,106,483	21
Appropriated Earned Surplus (215)	217,000	217,000	22
Unappropriated Earned Surplus (216)	3,177,126	2,829,584	23
Total Proprietary Capital	5,830,317	5,153,067	
LONG-TERM DEBT			
Bonds (221)	1,995,000	2,085,000	24
Advances from Municipality (223)	0	223,231	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,995,000	2,308,231	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	142,223	170,137	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	193,687	183,535	31
Interest Accrued (237)	9,044	9,448	32
Other Current and Accrued Liabilities (238)	44,971	39,020	33
Total Current and Accrued Liabilities	389,925	402,140	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,245,100	2,099,639	41
Total Liabilities and Other Credits	10,460,342	9,963,077	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,409,616	0	0	5,767,272	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	32,731	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	5,442,347	0	0	5,767,272	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	550,734	0	0	1,491,301	10
Total Accumulated Provision	550,734	0	0	1,491,301	
Net Utility Plant	4,891,613	0	0	4,275,971	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	510,656	1,330,820			1,841,476	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	87,357	210,013			297,370	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,620				4,620	6
Accruals charged other						7
accounts (specify):						8
NONE	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
CHARGE 150	0	1,632			1,632	12
Total credits	91,977	211,645	0	0	303,622	13
Debits during year						14
Book cost of plant retired	51,899	51,164			103,063	15
Cost of removal	0	0			0	16
Other debits (specify):						17
NONE	0	0			0	18
Total debits	51,899	51,164	0	0	103,063	19
Balance End of Year	550,734	1,491,301	0	0	2,042,035	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	184,284	0	184,284	255,650	2
Total Electric Utility					184,284	255,650	

Account	Total End of Year	Amount Prior Year	
Electric utility total	184,284	255,650	1
Water utility	5,947	5,231	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	190,231	260,881	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC	2,056	428	31,863	1
WATER	614	428	9,518	2
Total			41,381	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,106,483	1
Changes during year (explain):		
TID #1 AMENDMENT FOR PRIOR EXPENDITURES PAID BY WATER	224,777	2
TID # 3 CONTRIBUTION FOR COST OF IRON FILTER	24,971	3
CORRECTION TO 00 REPORT FOR WATER EXT PD BY VILLAGE	79,960	4
Balance end of year	<u>2,436,191</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)	
WATER SYSTEM REV BONDS	06/01/1997	06/01/2016	5.45%	472,869	1
ELECTRIC SYSTEM REV BONDS	06/01/1997	06/01/2016	5.45%	1,522,131	2
Total Bonds (Account 221):				1,995,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM GENERAL TO WATER	01/01/1997	01/01/2002	4.75%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	183,535	1
Accruals:		
Charged water department expense	95,599	2
Charged electric department expense	115,469	3
Charged sewer department expense	9,220	4
Other (explain):		
CHARGED TO ELECTRIC WORK ORDERS	2,961	5
Total Accruals and other credits	223,249	
Taxes paid during year:		
County, state and local taxes	183,535	6
Social Security taxes	25,228	7
PSC Remainder Assessment	3,683	8
Other (explain):		
GROSS RECEIPTS TAX	651	9
Total payments and other debits	213,097	
Balance end of year	193,687	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER	2,239	26,199	26,295	2,143	1
ELECTRIC	7,209	84,347	84,655	6,901	2
Subtotal	9,448	110,546	110,950	9,044	
Advances from Municipality (223)					
WATER	0	4,811	4,811	0	3
Subtotal	0	4,811	4,811	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	9,448	115,357	115,761	9,044	

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	1,049,885	1,049,754	0	0	0	2,099,639	1
Add credits during year:							
For Services	8,640	2,348	0	0	0	10,988	2
For Mains	162,255	0	0	0	0	162,255	3
Other (specify):							
STREET LIGHTS	0	33,478	0	0	0	33,478	4
HYDRANTS	18,700	0	0	0	0	18,700	5
Deduct charges (specify):							
CORRECT PER PSC 2000 CAP MUNC	79,960	0	0	0	0	79,960	6
Balance End of Year	1,159,520	1,085,580	0	0	0	2,245,100	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
WATER BOND REDEMPTION FUND	49,840	3
ELECTRIC BOND REDEMPTION FUND	167,160	4
Total (Acct. 125):	217,000	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	74,718	6
Electric	435,165	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	509,883	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
WATER S/A RECEIVABLE	2,250	12
WATER MISC A/R	119	13
ELECTRIC MISC A/R	16,648	14
Total (Acct. 143):	19,017	
Receivables from Municipality (145):		
NONE	0	15
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,249,136	5,575,960	0	0	10,825,096	1
Materials and Supplies	5,589	219,967	0	0	225,556	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	530,695	1,411,060	0	0	1,941,755	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	1,104,702	1,067,667	0	0	2,172,369	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	3,619,328	3,317,200	0	0	6,936,528	
Net Operating Income	287,179	147,366	0	0	434,545	8
Net Operating Income as a percent of						
Average Net Rate Base	7.93%	4.44%	N/A	N/A	6.26%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,271,337	1
Appropriated Earned Surplus	217,000	2
Unappropriated Earned Surplus	3,003,355	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	5,491,692	
Net Income		
Net Income	347,542	5
 Percent Return on Proprietary Capital	 6.33%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

WATER:

EXTENSION OF SERVICE TO :
BOOSTER STATION TO LOVERS LN
ENTERPRISE/CORPORATE DR

RECONSTRUCTION:
REPLACEMENT OF MAINS/SERVICES/HYDRANTS ON KETTLE MORaine DR S

ELECTRIC:

EXTENSION OF SERVICE:
EXTENSION OF 24.9 LINE FIREMANS PARK TO W COMMERCE BLVD

RECONSTRUCTION:
REPLACEMENT OF OVERHEAD LINES WITH UNDERGROUND LINE ON KETTLE
MORaine DR S

4. Estimated changes in revenues due to rate changes.

WATER COMPLETE YEAR OF REVENUE UNDER - DOCKET #55-WR-102 - OVER ALL
INCREASE OF 79%

ELECTRIC HAD NO RATE CASE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

IMPORTANT CHANGES DURING THE YEAR**Report changes of any of the following types:**

7. Any additional matters.

SEWER UTILITY BALANCE SHEET 12/31/01 NOT INCLUDED IN F SECTION

ASSETS

CASH	(41,926)
CASH DEBT RETIREMENT	1,290,654
CASH REPLACEMENT FUND	853,940

A/R CUSTOMERS	116,398
A/R MISC	2,538

UTILITY PLANT IN SERVICE	7,002,803
CONST WORK IN PROGRESS	57,880

ACCUMULATED DEP	(2,350,282)
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TOTAL ASSETS	6,932,005
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LIABILITIES & EQUITY

ACCT PAYABLE	10,391
ACCRUED INTEREST	2,148
ACCRUED WAGES	6,926

BONDS	331,417
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CAP PAID IN MUNC	773,722
APPR EARNED SURPLUS	2,144,594
EARNED SURPLUS	271,635
CONTRA IN AID OF CONST	3,391,172

TOTAL LIAB & EQUITY	6,932,005
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FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

OPERATING INCOME (400)

WATER INCOME IS UP BECAUSE OF COMPLETE YEAR UNDER RATE INCREASE APPROVED 6/30/00. ELECTRIC REVENUES ARE DOWN DUE TO WEATHER AND ECONOMY.

TOTAL INCOME

IS UP BECAUSE OF COMPLETE YEAR OF BILLING UNDER WATER RATE INCREASE APPROVED 6/30/00

INTEREST ON DEBT TO MUNICIPALITY (430)

DOWN DUE TO LOWER INTEREST RATES AND ADVANCE WAS PAID OFF BY WATER UTILITY DURING 2001

Distribution of Total Payroll (Page F-05)

WATER

DIRECT PAYROLL IS UP DUE TO CROSS OVER TIME FROM PUBLIC WORKS EMPLOYEES AND PAY INCREASES

ELECTRIC

DIRECT PAYROLL IS DOWN DUE TO DECREASE IN NUMBER OF EMPLOYEES AND LESS CROSS OVER TIME FROM PUBLIC WORKS EMPLOYEES. HOWEVER TOTAL UNALLOCATED LABOR COST ARE UP BECAUSE OF CONTRACTING OUT OF MAJOR PROJECTS.

Balance Sheet (Page F-06)

CASH AND WORKING FUNDS (131)

INCREASE IS DUE TO BETTER CASH FLOW IN THE WATER UTILITY BECAUSE OF RATE INCREASE 6/30/00.

CUSTOMER ACCOUNTS RECEIVABLE (142)

DECREASE DUE TO DECEMBER 2001 SALES OF ELECTRIC DOWN FROM DECEMBER 2000.

MATERIALS AND SUPPLIES (150)

DECREASE IS CAUSED BY DONATION OF UNUSEABLE PARTS TO SCHOOL AND BETTER INVENTORY CONTROL.

ADVANCES FROM MUNICIPALITY (223)

WATER PAID OFF ADVANCE DURING 2001.

Net Utility Plant (Page F-07)

CONSTRUCTION WORK IN PROGRESS (107)

INCREASE IN WATER UTILITY BECAUSE OF IRON FILTER PROJECT UNDER CONSTRUCTION TO BE COMPLETED IN 2002.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-08)

OTHER CREDITS

REPRESENTS RETURN OF MATERIALS TO INVENTORY AFTER REMOVAL FROM SERVICE.

BOOK COST OF RETIRED PLANT

BOTH WATER AND ELECTRIC RETIREMENTS ARE UP DO TO RECONSTRUCTION OF KETTLE MORAIN DR S. ELECTRIC UTILITY CONVERTED OVERHEAD LINE TO UNDERGROUND ANI WATER UTILITY INSTALLED NEW MAINS AND SERVICES.

FINANCIAL SECTION FOOTNOTES

Materials and Supplies (Page F-11)

ELECTRIC INVENTORY
 DECREASE IS CAUSED BY DONATION OF UNUSEABLE PARTS TO SCHOOL AND BETTER
 INVENTORY CONTROL.

Capital Paid in by Municipality (Acct. 200) (Page F-13)

- CAPITAL PAID IN BY MUNICIPALITY (200)
1. IN 2001 AN AMENDMENT WAS MADE TO VILLAGES TID #1 WHICH RECLASSIFIED
 PRIOR YEARS EXPENDITURES PAID BY THE WATER UTILITY AS TID EXPENDITURES.

 2. TID #3 IS CONSTRUCTING A IRON FILTER FOR THE WATER UTILITY WHICH IS
 UNDER CONSTRUCTION WORK IN PROGRESS.

 3. CORRECTION TO 2000 REPORT OF WATER UTILITY PLANT IMPROVEMENTS PAID BY
 THE VILLAGE FOR LINE EXSTENSIONS AT FIREMANS PARK AND VILLAGE HALL.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

ADVANCE FROM GENERAL TO WATER
 IN 2001 WATER UTILITY PAID OFF ALL ADVANCES FROM THE GENERAL FUND.

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

ADVANCE FROM MUNCIPALITY (223)
 INTEREST RATE CALCULATED ANNUALLY BASED ON INVESTMENT RATE OF RETURN.

Contributions in Aid of Construction (Account 271) (Page F-18)

WATER:	MAINS	SERVICES	HYDRANTS	TOTAL
ENTERPRISE/CORP DR	112,033	8,640	13,600	134,273
BOOSTER TO PIGGLY	12,024	0	0	12,024
PIGGLY TO SCHAEFER	13,249	0	1,700	14,949
60 TO LOVER LN	24,950	0	3,400	28,350
TOTAL	162,256	8,640	18,700	189,596

ELECTRIC:	STREET LIGHTS	SERVICES	TOTAL
ENTERPRISE/CORP DR	33,478	0	33,478
OTHERS	0	2,348	2,348
TOTAL	33,478	2,348	35,826

EMBEDDED CREDIT REFUNDS:
 NONE

Return on Rate Base Computation (Page F-20)

NET OPERATING INCOME:

WATER - INCREASED OVER 2001 DUE TO ENTIRE YEAR UNDER RATE INCREASE

ELECTRIC - DECREASED DUE TO INCREASED EXPENDITURES AND DECREASED REVENUES

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Response letter received 12/10/02.
#2, meters were taken out of stock and put into service.
#3, Yes, adjustment was included.

Review closed.
PJL

December 5, 2002

Mr. Dean Otte, Village Clerk/Treasurer
Slinger Utilities
P.O. Box 227
300 Slinger Road
Slinger, WI 53086-0227

2001 Analytical Review DWCCA-5510-PJL

Dear Mr. Otte:

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 issue:

1. Thank you for your efforts to provide detailed footnotes explaining changes from the previous year as well as various other issues. This is very helpful to Commission staff both during our analytical review as well as when using the report for other purposes and detailed notes also reduce the number of issues we need to write to the utility about asking for further explanation.
2. In the footnotes to the Water Utility Plant in Service schedule on page W-8 it is explained that the additions to Account 346, Meters are for labor to install meters. However, there are no meters reported as added during the year on page W-17. Please explain.
3. Please explain if the \$247,282 reported for the Public Fire Protection Service charge in Account 463 on page W-4 includes the adjustment of \$4,188 as directed in item number 3 of our letter dated December 19, 2001, to account for the undercharge from the 2000 calculation. Please also note that in the future any such adjustments should be reported on line 4 of page W-4.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198.

FINANCIAL SECTION FOOTNOTES

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\5510
Slinger.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	630,126	1
Total Sales of Water	630,126	
Other Operating Revenues		
Forfeited Discounts (470)	1,714	2
Miscellaneous Service Revenues (471)	10	3
Rents from Water Property (472)	8,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,095	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,819	
Total Operating Revenues	643,945	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,080	8
Pumping Expenses (620-625)	49,280	9
Water Treatment Expenses (630-635)	12,045	10
Transmission and Distribution Expenses (640-655)	44,088	11
Customer Accounts Expenses (901-904)	14,850	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	52,467	14
Total Operation and Maintenance Expenses	173,810	
Other Operating Expenses		
Depreciation Expense (403)	87,357	15
Amortization Expense (404-407)	0	16
Taxes (408)	95,599	17
Total Other Operating Expenses	182,956	
Total Operating Expenses	356,766	
NET OPERATING INCOME	287,179	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	1	35	497	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	35	497	
Metered Sales to General Customers (461)				
Residential	1,164	61,019	261,056	4
Commercial	157	21,283	68,316	5
Industrial	23	12,947	28,020	6
Total Metered Sales to General Customers (461)	1,344	95,249	357,392	
Private Fire Protection Service (462)	8		5,142	7
Public Fire Protection Service (463)	1		247,323	8
Other Sales to Public Authorities (464)	15	7,898	19,772	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,369	103,182	630,126	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	0	0	0 1
Total		0	0

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	247,282	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	41	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	247,323	
Forfeited Discounts (470):		
Customer late payment charges	1,714	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,714	
Miscellaneous Service Revenues (471):		
REPAIR OF METER FOR OTHER THEN THE UTILITY	10	7
Total Miscellaneous Service Revenues (471)	10	
Rents from Water Property (472):		
RENT OF TOWER TO VERIZON	8,000	8
Total Rents from Water Property (472)	8,000	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,095	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	4,095	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	1,080	4
Total Source of Supply Expenses	1,080	
PUMPING EXPENSES		
Operation Labor (620)	15,463	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	22,044	7
Operation Supplies and Expenses (623)	6,086	8
Maintenance of Pumping Plant (625)	5,687	9
Total Pumping Expenses	49,280	
WATER TREATMENT EXPENSES		
Operation Labor (630)	0	10
Chemicals (631)	12,045	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	12,045	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	25,229	14
Operation Supplies and Expenses (641)	436	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	11,306	17
Maintenance of Services (652)	44	18
Maintenance of Meters (653)	214	19
Maintenance of Hydrants (654)	2,196	20
Maintenance of Other Plant (655)	4,663	21
Total Transmission and Distribution Expenses	44,088	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	523	22
Accounting and Collecting Labor (902)	10,215	23
Supplies and Expenses (903)	4,112	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	14,850	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,734	27
Office Supplies and Expenses (921)	4,001	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	2,400	30
Property Insurance (924)	577	31
Injuries and Damages (925)	2,197	32
Employee Pensions and Benefits (926)	27,854	33
Regulatory Commission Expenses (928)	126	34
Miscellaneous General Expenses (930)	643	35
Transportation Expenses (933)	2,935	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	52,467	
 Total Operation and Maintenance Expenses	173,810	

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		91,914	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,328	2
Net property tax equivalent		90,586	
Social Security		4,350	3
PSC Remainder Assessment		663	4
Other (specify): NONE		0	5
Total tax expense		<u>95,599</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225787				3
County tax rate	mills		4.303899				4
Local tax rate	mills		8.400321				5
School tax rate	mills		11.187018				6
Voc. school tax rate	mills		1.766537				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.883562				10
Less: state credit	mills		1.206833				11
Net tax rate	mills		24.676729				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.400321				14
Combined School Tax Rate	mills		12.953555				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.353876				17
Total Tax Rate	mills		25.883562				18
Ratio of Local and School Tax to Total	dec.		0.824998				19
Total tax net of state credit	mills		24.676729				20
Net Local and School Tax Rate	mills		20.358242				21
Utility Plant, Jan. 1	\$	5,088,661	5,088,661				22
Materials & Supplies	\$	5,231	5,231				23
Subtotal	\$	5,093,892	5,093,892				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,093,892	5,093,892				26
Assessment Ratio	dec.		0.886319				27
Assessed Value	\$	4,514,813	4,514,813				28
Net Local & School Rate	mills		20.358242				29
Tax Equiv. Computed for Current Year	\$	91,914	91,914				30
Tax Equivalent per 1994 PSC Report	\$	45,246					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	91,914					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	66,001	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	159,472	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	225,473	0	
PUMPING PLANT			
Land and Land Rights (320)	1,169	0	12
Structures and Improvements (321)	259,268	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	55,389	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	315,826	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	14,946	0	23
Total Water Treatment Plant	14,946	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	66,001	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	159,472	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	225,473	
PUMPING PLANT				
Land and Land Rights (320)	0	0	1,169	12
Structures and Improvements (321)	0	0	259,268	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	55,389	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	315,826	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	14,946	23
Total Water Treatment Plant	0	0	14,946	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	248,246	0	26
Transmission and Distribution Mains (343)	3,301,298	289,810	27
Fire Mains (344)	0	0	28
Services (345)	523,153	45,783	29
Meters (346)	147,153	2,593	30
Hydrants (348)	286,592	31,602	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	4,506,442	369,788	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	1,823	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	13,344	2,844	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	10,803	226	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	25,970	3,070	
Total utility plant in service directly assignable	5,088,657	372,858	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	5,088,657	372,858	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	248,246	26
Transmission and Distribution Mains (343)	38,310	0	3,552,798	27
Fire Mains (344)	0	0	0	28
Services (345)	5,863	0	563,073	29
Meters (346)	1,250	0	148,496	30
Hydrants (348)	6,476	0	311,718	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	51,899	0	4,824,331	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	1,823	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	16,188	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	11,029	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	29,040	
Total utility plant in service directly assignable	51,899	0	5,409,616	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	51,899	0	5,409,616	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	0	0	9,951	9,951	1
February	0	0	8,924	8,924	2
March	0	0	9,607	9,607	3
April	0	0	10,881	10,881	4
May	0	0	11,147	11,147	5
June	0	0	9,683	9,683	6
July	0	0	11,850	11,850	7
August	0	0	10,897	10,897	8
September	0	0	9,138	9,138	9
October	0	0	9,531	9,531	10
November	0	0	8,330	8,330	11
December	0	0	9,490	9,490	12
Total annual pumpage	0	0	119,429	119,429	
Less: Water sold				103,182	13
Volume pumped but not sold				16,247	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				800	16
Volume related to equipment/system malfunction				100	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				900	19
Volume pumped but unaccounted for				15,347	20
Percent of water lost				13%	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.)				604	23
Date of maximum: 4/12/2001					24
Cause of maximum: FLUSHING HYDRANTS					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				227	26
Date of minimum: 9/15/2001					27
Total KWH used for pumping for the year				205,317	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)	
127 KETTLE MORaine DR N	3	317	6	540,000	Yes	1
105 MAPLE AVE S	4	78	12	180,000	Yes	2
741 INDUSTRIAL DR	5	202	16	972,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NO SURFACE WATER	0	0	0	0	1

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	3	3-1	3-2	1
Location	127 KETTLE MORaine DR N127 KETTLE MORaine DR N127 KETTLE MORaine DR N			2
Purpose	P	B	B	3
Destination	R D	D	D	4
Pump Manufacturer	MUNC	CORNELL	CORNELL	5
Year Installed	1992	1992	1992	6
Type	SUBMERSIBLE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	350	250	250	8
Pump Motor or Standby Engine Mfr	MUNC	BALDER	BALDER	10
Year Installed	1992	1992	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	B-1	14
Location	105 MAPLE AVE S	741 INDUSTRIAL DR	1080 HWY 60 E	15
Purpose	P	P	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	AURORA	AURORA	18
Year Installed	1988	1995	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	400	700	100	21
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	MARATHON	23
Year Installed	1988	1992	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	60	8	26

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	B-2	B-3		1
Location	1080 HWY 60 E	1080 HWY 60 E		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	AURORA	AURORA		5
Year Installed	1995	1995		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	100	1,200		8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON		9 10
Year Installed	1995	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	8	40		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 23
Year Installed				24
Type				25
Horsepower				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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1974	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	170	0	6
Total capacity in gallons (actual)	250,000	60,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	0.5000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	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)		
P	D	1.000	600	0	0	0	600	1	
M	D	4.000	1,720	0	216	666	2,170	2	
P	D	4.000	327	27	0	(293)	61	3	
A	D	6.000	2,686	0	0	0	2,686	4	
M	D	6.000	8,675	0	925	0	7,750	5	
P	D	6.000	4,862	216	0	0	5,078	6	
M	D	8.000	11,727	0	1,545	0	10,182	7	
P	D	8.000	36,669	5,000	0	0	41,669	8	
M	D	12.000	720	0	0	0	720	9	
P	D	12.000	25,130	3,793	0	0	28,923	10	
P	D	16.000	6,525	0	0	0	6,525	11	
Total Within Municipality			99,641	9,036	2,686	373	106,364		
Total Utility			99,641	9,036	2,686	373	106,364		

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	207	0	0	0	207	0	1
M	1.000	564	0	40	0	524	24	2
M	1.250	25	42	0	0	67	0	3
M	1.500	42	0	0	0	42	6	4
M	2.000	73	0	0	0	73	0	5
M	3.000	1	0	0	0	1	0	6
M	4.000	5	0	0	0	5	0	7
M	6.000	6	10	0	0	16	8	8
M	8.000	2	0	0	0	2	0	9
Total Utility		925	52	40	0	937	38	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,390	0	10	(7)	1,373	0	1
1.000	29	0	0	0	29	0	2
1.500	26	0	0	0	26	0	3
2.000	19	0	0	1	20	0	4
3.000	4	0	1	1	4	0	5
4.000	1	0	0	0	1	0	6
Total:	1,469	0	11	(5)	1,453	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,178	104	12	4	0	75	1,373	1
1.000	0	23	6	0	0	0	29	2
1.500	0	18	3	2	0	3	26	3
2.000	0	13	2	5	0	0	20	4
3.000	0	1	0	3	0	0	4	5
4.000	0	0	0	1	0	0	1	6
Total:	1,178	159	23	15	0	78	1,453	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	231	19	6	0	244	2
Total Fire Hydrants	231	19	6	0	244	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	244
Number of distribution system valves end of year:	490
Number of distribution valves operated during year:	246

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

TOTAL REVENUE INCREASED DUE TO COMPLETE YEAR UNDER RATE CASE 5510-102-WR WITH EFFECTIVE DATE OF 6-01-00

GALLON SALE UP IN RESIDENTIAL DUE TO INCREASE IN NUMBER OF HOMES AND SALES TO PUBLIC AUTHORITIES INCREASED DUE TO THE ADDITION OF SWIMMING POND CUSTOMER.

Other Operating Revenues (Water) (Page W-04)

PUBLIC FIRE PROTECTION SERVICE (463) INCREASE DUE TO RATE CASE 5510-102-WR FOR COMPLETE YEAR.

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF WATER SOURCE PLANT (605) IN 2001 RAN FLOW TEST ON WELL #5

OPERATION SUPPLIES AND EXPENSES (623) INCREASE DUE TO REPAIR OF FURNACES

MAINTENANCE OF PUMPING PLANT (625) REPAIRS TO PUMPS AT WELLS #3 & #4

MAINTENANCE OF MAINS (651) INCREASE IN MAIN BREAKS PARTLY BECAUSE OF KETTLE MORAIN DR S RECONSTRUCTION

MAINTENANCE OF OTHER PLANT (655) INCREASE DUE TO REPAIRS ON BOOSTER AND TELEMETRY

ACCOUNTING AND COLLECTING LABOR (902) INCREASE IN LABOR HOUR OVER 2000

REGULATORY COMMISSION (928) NO RATE CASE IN 2001 IN 2000 COMPLETED RATE CASE 5510-102-WR

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

MAINS (343)

ADDITIONS

- 1. BOOSTER TO LOVERS LN 50,223
- 2. ENTERPERISE/ CORP DR 112,033
- 3. KETTLE MORaine DR S 164,525 CHESTNUT TO STH 60

RETIREMENTS

- 1. KETTLE MORaine DR S 38,310 CHESTNUT TO STH 60

SERVICES (345)

ADDITIONS

- 1. ENTERPRISE/CORD DR 8,640
- 2. KETTLE MORaine DR S 62,238

RETIREMENTS

- 1. KETTLE MORaine DR S 5,863 CHESTNUT TO STH 60

HYDRANTS (348)

ADDITIONS

- 1. BOOSTER TO LOVER LN 5,100
- 2. ENTERPRISE/CORP DR 13,600
- 3. KETTLE MORaine DR S 24,160 CHESTNUT TO STH 60

RETIREMENTS

- 1. KETTLE MORaine DR S 6,476 CHESTNUT TO STH 60

METERS (346)

ADDITIONS ARE COST OF LABOR TO INSTALL METERS

Water Mains (Page W-15)

MAINS

ADDITIONS 2001

- 1. BOOSTER TO LOVERS LN 8 INCH 2,215 PAID BY DEVELOPER
- 2 ENTERPRISE/CORP DR 12 INCH 1,323 PAID BY DEVELOPER
- ENTERPISE/ CORP DR 8 INCH 2,785 PAID BY DEVELOPER
- 3. KETTLE MORaine DR S 12 INCH 2,470 PAID BY UTILITY
- 4. JAMES ST 6 INCH 216 PAID BY UTILITY
- JAMES ST 4 INCH 27 PAID BY UTILITY

RETIREMENTS 2001

- 1. KETTLE MORaine DR S 8 INCH 2,470

ADJUSTMENTS 2001

RECLASSIFIED PART OF JAMES ST 4 INCH MAIN TO ACTUAL LENTH AND MATERIAL REPORTED INCORRECTLY IN PREVIOUS YEARS

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

SERVICES

ADDITIONS 2001

1. ENTERPRISE/CORP DR 6 INCH 10 PAID BY DEVELOPER
2. KETTLE MORaine DR S 1.25 INCH 42 PAID BY UTILITY

RETIREMENTS 2001

1. KETTLE MORaine DR S 1 INCH 40
-

Meters (Page W-17)

ADJUSTMENTS MADE IN THE .625 INCH DUE TO PRIOR YEAR INVENTORY ERROR AND IN THE 2 & 3 INCH REUSING METER THAT WERE RETIRED

TESTING IS DONE BY REPLACING METER ON 10 YEAR SCHEDULE

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,364,696	1
Total Sales of Electricity	2,364,696	
Other Operating Revenues		
Forfeited Discounts (450)	16,671	2
Miscellaneous Service Revenues (451)	1,025	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,529	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	17,459	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	36,684	
Total Operating Revenues	2,401,380	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,601,113	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	100,650	11
Customer Accounts Expenses (901-904)	65,411	12
Sales Expenses (910)	708	13
Administrative and General Expenses (920-935)	160,650	14
Total Operation and Maintenance Expenses	1,928,532	
Other Expenses		
Depreciation Expense (403)	210,013	15
Amortization Expense (404-407)	0	16
Taxes (408)	115,469	17
Total Other Expenses	325,482	
Total Operating Expenses	2,254,014	
NET OPERATING INCOME	147,366	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	16,671	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	16,671	
Miscellaneous Service Revenues (451):		
RECONNECTIONS	1,025	3
Total Miscellaneous Service Revenues (451)	1,025	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT CABLE TV	1,176	5
POLE RENT TELEPHONE	353	6
Total Rent from Electric Property (454)	1,529	
Interdepartmental Rents (455):		
NONE	0	7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRENCHING FOR TELEPHONE AND CABLE	14,315	8
SALES TAX COLLECTION FEE	302	9
SALE OF SCRAP	2,813	10
MISC	29	11
Total Other Electric Revenues (456)	17,459	
Amortization of Construction Grants (457):		
NONE	0	12
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)	0	1
Fuel (501)	0	2
Operation Supplies and Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Maintenance of Steam Production Plant (506)	0	6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	0	7
Water for Power (531)	0	8
Operation Supplies and Expenses (532)	0	9
Maintenance of Hydraulic Production Plant (535)	0	10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	0	11
Fuel (539)	0	12
Operation Supplies and Expenses (540)	0	13
Maintenance of Other Power Production Plant (543)	0	14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,601,113	15
Other Expenses (546)	0	16
Total Other Power Supply Expenses	1,601,113	
Total Power Production Expenses	1,601,113	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	0	19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	0	20
Line and Station Labor (561)	73,502	21
Line and Station Supplies and Expenses (562)	4,569	22
Street Lighting and Signal System Expenses (565)	0	23
Meter Expenses (566)	0	24
Customer Installations Expenses (567)	0	25
Miscellaneous Distribution Expenses (569)	50	26
Maintenance of Structures and Equipment (571)	83	27
Maintenance of Lines (572)	6,852	28
Maintenance of Line Transformers (573)	1,884	29
Maintenance of Street Lighting and Signal Systems (574)	9,762	30
Maintenance of Meters (575)	3,948	31
Maintenance of Miscellaneous Distribution Plant (576)	0	32
Total Distribution Expenses	100,650	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,014	33
Accounting and Collecting Labor (902)	28,209	34
Supplies and Expenses (903)	33,188	35
Uncollectible Accounts (904)	0	36
Total Customer Accounts Expenses	65,411	
 SALES EXPENSES		
Sales Expenses (910)	708	37
Total Sales Expenses	708	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	21,819	38
Office Supplies and Expenses (921)	12,747	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	2,897	41
Property Insurance (924)	1,104	42
Injuries and Damages (925)	4,097	43
Employee Pensions and Benefits (926)	51,960	44
Regulatory Commission Expenses (928)	0	45
Miscellaneous General Expenses (930)	37,189	46
Transportation Expenses (933)	28,837	47
Maintenance of General Plant (935)	0	48
Total Administrative and General Expenses	160,650	
 Total Operation and Maintenance Expenses	 1,928,532	

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		101,773	1
Social Security		12,986	2
Wisconsin Gross Receipts Tax		651	3
PSC Remainder Assessment		3,020	4
Other (specify):			
S/S CHARGED TO WORK ORDERS	WORK ORDER TIME SHEETS	(2,961)	5
Total tax expense		<u>115,469</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225787				3
County tax rate	mills		4.303899				4
Local tax rate	mills		8.400321				5
School tax rate	mills		11.187018				6
Voc. school tax rate	mills		1.766537				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.883562				10
Less: state credit	mills		1.206833				11
Net tax rate	mills		24.676729				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.400321				14
Combined School Tax Rate	mills		12.953555				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.353876				17
Total Tax Rate	mills		25.883562				18
Ratio of Local and School Tax to Total	dec.		0.824998				19
Total tax net of state credit	mills		24.676729				20
Net Local and School Tax Rate	mills		20.358242				21
Utility Plant, Jan. 1	\$	5,384,645	5,384,645				22
Materials & Supplies	\$	255,650	255,650				23
Subtotal	\$	5,640,295	5,640,295				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,640,295	5,640,295				26
Assessment Ratio	dec.		0.886319				27
Assessed Value	\$	4,999,101	4,999,101				28
Net Local & School Rate	mills		20.358242				29
Tax Equiv. Computed for Current Year	\$	101,773	101,773				30
Tax Equivalent per 1994 PSC Report	\$	45,246					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	101,773					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	5,954	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	267,729	4,943	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	127,045	0	38
Overhead Conductors and Devices (365)	308,442	1,565	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	2,889,897	287,645	41
Line Transformers (368)	703,533	17,289	42
Services (369)	430,559	17,179	43
Meters (370)	161,261	1,962	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	268,302	46,707	47
Total Distribution Plant	5,162,722	377,290	
GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	3,613	0	49
Office Furniture and Equipment (391)	32,516	0	50
Computer Equipment (391.1)	0	0	51
Transportation Equipment (392)	125,874	55,031	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	55,924	1,466	54
Laboratory Equipment (395)	0	0	55
Power Operated Equipment (396)	0	0	56
Communication Equipment (397)	0	0	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	0	29
Overhead Conductors and Devices (356)	0	0	0	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0	0	5,954	34
Structures and Improvements (361)	0	0	0	35
Station Equipment (362)	0	0	272,672	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	8,977	0	118,068	38
Overhead Conductors and Devices (365)	10,396	0	299,611	39
Underground Conduit (366)	0	0	0	40
Underground Conductors and Devices (367)	0	0	3,177,542	41
Line Transformers (368)	8,809	0	712,013	42
Services (369)	1,438	0	446,300	43
Meters (370)	967	0	162,256	44
Installations on Customers' Premises (371)	0	0	0	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	2,172	0	312,837	47
Total Distribution Plant	32,759	0	5,507,253	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	48
Structures and Improvements (390)	0	0	3,613	49
Office Furniture and Equipment (391)	0	0	32,516	50
Computer Equipment (391.1)	0	0	0	51
Transportation Equipment (392)	18,405	0	162,500	52
Stores Equipment (393)	0	0	0	53
Tools, Shop and Garage Equipment (394)	0	0	57,390	54
Laboratory Equipment (395)	0	0	0	55
Power Operated Equipment (396)	0	0	0	56
Communication Equipment (397)	0	0	0	57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	58
Other Tangible Property (399)	4,000	0	59
Total General Plant	221,927	56,497	
Total utility plant in service directly assignable	5,384,649	433,787	
<u>Common Utility Plant Allocated to Electric Department</u>	0	0	60
 Total utility plant in service	5,384,649	433,787	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)	0	0	4,000 59
Total General Plant	18,405	0	260,019
Total utility plant in service directly assignable	51,164	0	5,767,272
Common Utility Plant Allocated to Electric Department	0	0	0 60
Total utility plant in service	51,164	0	5,767,272

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.27	29.87	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.92	13.36	3
Other:			
NONE	0.00	0.00	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	0.00	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
NONE	0.00	0.00	8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	0.00	0.00	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	12
Other:			
NONE	0.00	0.00	13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	0 2
Nonfarm Customers	0 3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	0 8
Total	0 9
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	27 12
Total	27 13
Total customers on rural lines at end of year	27 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	7,054	Tuesday	01/09/2001	19:00	3,704	1
February	02	6,732	Thursday	02/01/2001	19:00	3,275	2
March	03	6,308	Monday	03/05/2001	11:00	3,338	3
April	04	6,191	Monday	04/02/2001	12:00	2,822	4
May	05	6,286	Thursday	05/17/2001	14:00	2,810	5
June	06	6,653	Thursday	06/14/2001	13:00	2,842	6
July	07	7,526	Tuesday	07/31/2001	14:00	3,245	7
August	08	7,858	Tuesday	08/07/2001	14:00	3,384	8
September	09	6,966	Friday	09/07/2001	12:00	2,792	9
October	10	5,763	Monday	10/29/2001	12:00	2,956	10
November	11	5,744	Monday	11/26/2001	11:00	2,802	11
December	12	6,966	Wednesday	12/26/2001	18:00	3,402	12
Total		80,047				37,372	

System Name SLINGER

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

Type of Reading	Supplier
Instantaneous 0	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
Total Generation	0	7
Purchases	37,373	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	0	11
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	0	14
Total Source of Energy	37,373	15
		16
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	33,975	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		20
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	0	22
Total Used by Company	0	23
Total Sold and Used	33,975	24
Energy Losses:		25
Transmission Losses (if applicable)	0	26
Distribution Losses	3,398	27
Total Energy Losses	3,398	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	9.0921%	29
Total Disposition of Energy	37,373	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RG-1 RESIDENRIAL	RG-1	1,327	10,148	1	
RG-1 RURAL	RG-1	27	300	2	
RG-2 RESIDENTIAL TIME OF DAY	RG-2	2	33	3	
Total Sales for Residential Sales		1,356	10,481		
Commercial & Industrial					
CP-1 SMALL POWER	CP-1	14	4,172	4	
CP-2 LARGE POWER TIME OF DAY	CP-2	7	9,054	5	
CP-3 INDUSTRIAL TIME OF DAY	CP-3	1	4,664	6	
GS-1 GENERAL SERVICE	GS-1	185	2,510	7	
GS-3 GENERAL SERVICE 3 PHASE	GS-3	87	2,854	8	
MS-1 YARD LIGHTS	MS-1	14	29	9	
Total Sales for Commercial & Industrial		308	23,283		
Public Street & Highway Lighting					
MS-1 STREET LIGHTING	MS-1	2	211	10	
Total Sales for Public Street & Highway Lighting		2	211		
Sales for Resale					
NONE				11	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,666	33,975		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	796,084	24,451	820,535	1
0	0	20,618	678	21,296	2
0	0	2,123	64	2,187	3
0	0	818,825	25,193	844,018	
14,277	0	260,711	9,599	270,310	4
29,370	38,399	537,493	20,500	557,993	5
13,465	14,122	239,455	10,541	249,996	6
0	0	185,760	5,443	191,203	7
0	0	207,799	6,756	214,555	8
0	0	4,194	58	4,252	9
57,112	52,521	1,435,412	52,897	1,488,309	
0	0	31,932	437	32,369	10
0	0	31,932	437	32,369	
				0	11
0	0	0	0	0	
57,112	52,521	2,286,169	78,527	2,364,696	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	SUBSTATION #1		SUBSTATION #2		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	24.9		24.9		4
Point of Metering	PRIMARY		PRIMARY		5
Total of 12 Monthly Maximum Demands -- kW	80,047		80,047		6
Average load factor	63.9573%		0.0000%		7
Total Cost of Purchased Power	1,601,113		1,601,113		8
Average cost per kWh	0.0428		0.0000		9
On-Peak Hours (if applicable)	7:00 TO 21:00		7:00 TO 21:00		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,908	1,796	0	0	12
February	1,694	1,581	0	0	13
March	1,730	1,607	0	0	14
April	1,479	1,344	0	0	15
May	1,530	1,280	0	0	16
June	1,508	1,334	0	0	17
July	1,628	1,617	0	0	18
August	1,881	1,504	0	0	19
September	1,391	1,401	0	0	20
October	1,636	1,320	0	0	21
November	1,486	1,316	0	0	22
December	1,597	1,805	0	0	23
Total kWh (000)	19,468	17,905	0	0	24

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

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
Load Factor	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	COMMERCE	BEUAS BAY	BURGER K	GLEN HILLS	HARTFORD	1
Voltage--High Side	25	25	25	25	25	2
Voltage--Low Side	4	4	4	4	4	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	1,000	1,000	1,000	1,000	1,500	5
Number of Spare Transformers on Hand	1	0	0	0	0	6
15-Minute Maximum Demand in kW	7,858	7,858	7,858	7,858	7,858	7
Dt and Hr of Such Maximum Demand	08/07/2001 14:00	08/07/2001 14:00	08/07/2001 14:00	08/07/2001 14:00	08/07/2001 14:00	8 9
Kwh Output						10 11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	HARTFORD 2	HWY AA	LOVERS LN	SLINGER RD	ASHINGTON	12 13
Voltage--High Side	25	25	25	25	25	14
Voltage--Low Side	4	4	4	4	4	15
Num. of Main Transformers in Operation	1	1	1	1	1	16
Capacity of Transformers in kVA	1,000	1,000	1,000	2,500	1,000	17
Number of Spare Transformers on Hand	0	0	0	0	0	18
15-Minute Maximum Demand in kW	7,858	7,858	7,858	7,858	7,858	19
Dt and Hr of Such Maximum Demand	08/07/2001 14:00	08/07/2001 14:00	08/07/2001 14:00	08/07/2001 14:00	08/07/2001 14:00	20 21 22
Kwh Output						23 24 25 26

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						27 28
Voltage--High Side						29
Voltage--Low Side						30
Num. of Main Transformers in Operation						31
Capacity of Transformers in kVA						32
Number of Spare Transformers on Hand						33
15-Minute Maximum Demand in kW						34
Dt and Hr of Such Maximum Demand						35 36 37
Kwh Output						38 39 40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,668	424	54,209	1
Acquired during year	57	9	545	2
Total	1,725	433	54,754	3
Retired during year	29	23	795	4
Sales, transfers or adjustments increase (decrease)	(11)	0	0	5
Number end of year	1,685	410	53,959	6
Number end of year accounted for as follows:				7
In customers' use	1,658	363	33,739	8
In utility's use	2	10	12,000	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	11			11
In stock	14	37	8,220	12
Total end of year	1,685	410	53,959	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE		0	0	1
Sodium Vapor	150	55	48,167	2
Sodium Vapor	151	106	82,362	3
Sodium Vapor	250	42	55,188	4
Total		203	185,717	
Ornamental				
Sodium Vapor	150	32	24,864	5
Total		32	24,864	
Other				
Mercury Vapor	175	7	6,824	6
Sodium Vapor	150	9	6,993	7
Sodium Vapor	151	11	8,547	8
Sodium Vapor	250	4	5,256	9
Sodium Vapor	251	1	1,314	10
Total		32	28,934	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

NET OPERATING INCOME DOWN DUE TO INCREASE IN EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

1. PURCHASED POWER (545) - INCREASE IN COST PER KWH
2. LINE AND STATION LABOR (561) - DECREASE IN NUMBER OF EMPLOYEES FOR SIX MONTHS.
3. MAINTENANCE OF LINES (572) - LESS MAINTENANCE OF LINES DUE TO 1 LESS EMPLOYEE FOR SIX MONTHS.
4. MAINTENANCE OF TRANSFORMERS (573) - NO MAJOR TRANSFORMER PROBLEMS IN 2001
5. MAINTENANCE OF STREET LIGHT LIGHTING AND SIGNAL SYSTEMS (574) - REPLACED HEADS ON OLD STREET LIGHTS.
6. MAINTENANCE OF METERS (575) - TESTED ADDITIONAL METERS
7. ACCOUNTING AND COLLECTING LABOR (902) - INCREASE IN HOURS SPENT IN PREPARING BILLS.
8. SUPPLIES AND EXPENSES (903) - CHANGED BILLS FROM POSTCARD TO ENVELOPE
9. ADMINISTRATIVE AND GENERAL SALARIES (920) - DECREASE IN ALLOCATION OF MANAGEMENT TIME ALLOCATED TO ELECTRIC.
10. EMPLOYEE PENSIONS AND BENEFITS (926) - DECREASE DUE TO ONE LESS EMPLOYEE FOR 6 MONTH
11. MISC GERNERAL EXPENSES (930) - INCREASE DUE TO DONATION OF OLD INVENTORY TO TECH SCHOOL APPX 28,000
12. TRANSPORTATION EXPENSES (933) - INCREASE DUE TO LESS COST CHARGED TO WORK ORDERS

Electric Utility Plant in Service (Page E-06)

UNDERGROUND CONDUCTOR AND DEVICES (367) - ADDITIONS PAID FOR BY UTILITY

TRANSPORTATION EQUIPMENT (392) - ADDITION OF NEW TRENCHER AND PICKUP PAID FOR BY UTILITY

Transmission and Distribution Lines (Page E-08)

ADDITIONS: 4.16 KV

1. REPLACED OVERHEAD LINE ON KETTLE MORAIN DR S WITH UNDERGROUND
2. ENTERPRISE/ CORP DR EXSTENTION FOR STREET LIGHTS

ADDITIONS 24.9 KV

1. LOOP CONNECTION BETWEEN FIREMANS PARK AND COMMERCE BLVD E
-

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Energy Account (Page E-11)

LOSSES INCREASED DUE TO ADDITIONAL LINES AND UNDER USAGE OF SYSTEM TRANSFORMERS

Sales of Electricity by Rate Schedule (Page E-12)

DECREASE IN KWH DUE TO WEATHER CONDITIONS IN 2001 AND ECONOMY

Purchased Power Statistics (Page E-14)

TOTAL MONTHLY PURCHASES ARE UNDER SUBSTION #1/ BILLING IS DONE ON COMBINATION OF THE TWO METERING POINTS

Electric Distribution Meters & Line Transformers (Page E-22)

ADJUSTMENT IS BECAUSE ON 12/31/00 11 LOCKED METERS INCLUDED IN STOCK COUNT

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	555,956	1
Total Sewage Operating Revenues	555,956	
Other Operating Revenues		
Forfeited Discounts (631)	2,033	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	5,622	6
Amortization of Construction Grants (636)	67,743	7
Total Other Operating Revenues	75,398	
Total Operating Revenues	631,354	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	143,115	8
Maintenance Expenses (831-834)	63,900	9
Customer Accounting & Collection Expenses (840-843)	10,404	10
Administrative and General Expenses (850-857)	91,320	11
Total Operation and Maintenance Expenses	308,739	
Other Operating Expenses		
Depreciation Expense (403)	195,539	12
Amortization Expense (404)	0	13
Taxes (408)	9,220	14
Total Other Operating Expenses	204,759	
Total Operating Expenses	513,498	
NET OPERATING INCOME	117,856	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	0	0	0	1
Commercial Revenues	0	0	0	2
Industrial Revenues	0	0	0	3
Revenues from Public Authorities	0	0	0	4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	1,269	60,556	286,782	5
Commercial Revenues	123	20,949	100,275	6
Industrial Revenues	23	12,947	66,867	7
Revenues from Public Authorities	13	4,445	27,157	8
Total Measured Service to General Customers (622)	1,428	98,897	481,081	
Service to Public Authorities (623)	0	0	0	9
Service to Other Systems (624)	1	14,704	63,508	10
Other Sewerage Service (625)	4	1,749	11,367	11
Interdepartmental Service (626)	0	0	0	12
Total Sewage Operating Revenues	1,433	115,350	555,956	

HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE	0	0	0	0 1

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,033	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,033	
Servicing of Customers Laterals (632):		
NONE	0	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE	0	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE	0	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MAINT. - HILLDALE SANITARY DIST	5,622	6
Total Miscellaneous Operating Revenues (635)	5,622	
Amortization of Construction Grants (636):		
AMORTIZE DNR CONSTRUCTION GRANT	67,743	7
Total Amortization of Construction Grants (636)	67,743	

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	42,739	1
Power and Fuel for Pumping (821)	33,028	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	383	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	39,277	6
Other Chemicals for Sewage Treatment (826)	9,371	7
Other Operating Supplies and Expenses (827)	14,538	8
Transportation Expenses (828)	3,779	9
Rents (829)	0	10
Total Operation Expenses	143,115	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	31,774	11
Maintenance of Collection System Pumping Equipment (832)	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	21,774	13
Maintenance of General Plant Structures and Equipment (834)	10,352	14
Total Maintenance Expenses	63,900	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	10,375	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	29	18
Total Customer Accounting & Collection Expenses	10,404	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	11,749	19
Office Supplies and Expenses (851)	11,761	20
Outside Services Employed (852)	5,400	21
Insurance Expense (853)	4,997	22
Employees Pensions and Benefits (854)	47,780	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	4,428	24
Miscellaneous General Expenses (856)	1,110	25
Rents (857)	4,095	26
Total Administrative and General Expenses	91,320	
Total Operation and Maintenance Expenses	308,739	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		7,892	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,328	2
PSC Remainder Assessment		0	3
Other (specify): NONE		0	4
Total tax expense		<u>9,220</u>	

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Service Connections, Traps, and Accessories (312)	424,540	50,542	6
Collecting Mains and Accessories (313)	2,938,785	287,283	7
Interceptor Mains and Accessories (314)	380,321	0	8
Force Mains (315)	0	0	9
Other Collecting System Equipment (316)	25,092	0	10
Total Collection System	3,768,738	337,825	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0	0	11
Structures and Improvements (321)	93,155	0	12
Receiving Wells (322)	0	0	13
Electric Pumping Equipment (323)	35,369	0	14
Other Power Pumping Equipment (324)	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	16
Total Collection System Pumping Installations	128,524	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	8,206	0	17
Structures and Improvements (331)	1,221,209	0	18
Preliminary Treatment Equipment (332)	63,411	0	19
Primary Treatment Equipment (333)	0	0	20
Secondary Treatment Equipment (334)	295,728	0	21
Advanced Treatment Equipment (335)	3,552	0	22
Chlorination Equipment (336)	26,816	0	23
Sludge Treatment and Disposal Equipment (337)	640,718	0	24
Plant Site Piping (338)	150,005	0	25
Flow Metering and Monitoring Equipment (339)	135,454	0	26
Outfall Sewer Pipes (340)	17,279	0	27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Service Connections, Traps, and Accessories (312)	20,850	0	454,232	6
Collecting Mains and Accessories (313)	45,885	0	3,180,183	7
Interceptor Mains and Accessories (314)	0	0	380,321	8
Force Mains (315)	0	0	0	9
Other Collecting System Equipment (316)	0	0	25,092	10
Total Collection System	66,735	0	4,039,828	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)	0	0	0	11
Structures and Improvements (321)	0	0	93,155	12
Receiving Wells (322)	0	0	0	13
Electric Pumping Equipment (323)	0	0	35,369	14
Other Power Pumping Equipment (324)	0	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	0	16
Total Collection System Pumping Installations	0	0	128,524	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)	0	0	8,206	17
Structures and Improvements (331)	0	0	1,221,209	18
Preliminary Treatment Equipment (332)	0	0	63,411	19
Primary Treatment Equipment (333)	0	0	0	20
Secondary Treatment Equipment (334)	0	0	295,728	21
Advanced Treatment Equipment (335)	0	0	3,552	22
Chlorination Equipment (336)	0	0	26,816	23
Sludge Treatment and Disposal Equipment (337)	0	0	640,718	24
Plant Site Piping (338)	0	0	150,005	25
Flow Metering and Monitoring Equipment (339)	0	0	135,454	26
Outfall Sewer Pipes (340)	0	0	17,279	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0	0	28
Total Treatment and Disposal Plant	2,562,378	0	
GENERAL PLANT			
Land and Land Rights (370)	0	0	29
Structures and Improvements (371)	0	0	30
Office Furniture and Equipment (372)	20,351	834	31
Computer Equipment (372.1)	0	0	32
Transportation Equipment (373)	9,907	79,200	33
Other General Equipment (379)	160,830	1,555	34
Other Tangible Property (390)	0	0	35
Total General Plant	191,088	81,589	
Total utility plant in service directly assignable	6,650,728	419,414	
Common Utility Plant Allocated to Sewer Department	0	0	36
Total utility plant in service	6,650,728	419,414	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0	0	0 28
Total Treatment and Disposal Plant	0	0	2,562,378
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 29
Structures and Improvements (371)	0	0	0 30
Office Furniture and Equipment (372)	0	0	21,185 31
Computer Equipment (372.1)	0	0	0 32
Transportation Equipment (373)	0	0	89,107 33
Other General Equipment (379)	600	0	161,785 34
Other Tangible Property (390)	0	0	0 35
Total General Plant	600	0	272,077
Total utility plant in service directly assignable	67,335	0	7,002,807
Common Utility Plant Allocated to Sewer Department	0	0	0 36
Total utility plant in service	67,335	0	7,002,807

SEWER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	6.000		52	0	0	52	52	1
Total Utility		0	52	0	0	52	52	

SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	2,832				2,832	1
6.000	2,662				2,662	2
8.000	81,273	2,778	1,785		82,266	3
10.000	750	1,814			2,564	4
12.000	10,850				10,850	5
15.000	4,733				4,733	6
18.000	2,850	240			3,090	7
24.000	350				350	8
30.000	2,100				2,100	9
Total Utility	108,400	4,832	1,785	0	111,447	

SEWER OPERATING SECTION FOOTNOTES

Sewage Operating Revenues (Page N-02)

OTHER SEWAGE SERVICE (625) - REVENUE IS DOWN DUE TO NO DUMPING WAS ALLOWED FOR MOST OF THE YEAR

Sewer Operation & Maintenance Expenses (Page N-05)

SLUDGE CONDITIONING CHEMICALS (825) - THIS ACCOUNT INCLUDES LABOR, SLUDGE CHEMICALS, SLUDGE TESTING & SLUDGE HAULING. COST INCREASED DUE TO HAULING FEE INCREASE AND ADDITIONAL SLUDGE.

OTHER OPERATING SUPPLIES AND EXPENSES ((827) - INCREASE DUE RECLASSIFICATION OF SOME MISCELLANEOUS EXPENSES WHICH WERE CHARGED TO OTHER EXPENSE ACCOUNTS.

MAINTENANCE OF TREATMENT AND DISPOSAL PLANT EQUIPMENT (833) - THIS IS DOWN DUE TO FACT THAT IN 2000 THERE WAS MAJOR REPAIRS TO PUMPS.

OUTSIDE SERVICES EMPLOYED (852) - INCREASE WAS CAUSED BY SYSTEM STUDY IN THE STH 60/US 41 AREA.

Sewer Utility Plant in Service (Page N-07)

SERVICE CONNECTIONS, TRAPS, AND ACCESSORIES (312)
ADDITIONS 2001

- 1. KETTLE MORaine DR S 41,403
- 2. ENTERPRISE/CORP DR 9,139

RETIREMENTS 2001

- 1. KETTLE MORaine DR S 20,850

COLLECTING MAINS AND ACCESSORIES (314)
ADDITIONS 2001

- 1. BEAU'S BAY TO SCHAEFER'S 19,287
- 2. KETTLE MORaine DR S 191,853
- 3. ENTRPRISE/CORP DR 76,143

RETIREMENTS 2001

- 1. KETTLE MORaine DR S 45,885

Sewer Services (Page N-09)

SEWER SERVICES ARE IN THE PROCESS OF BEING MAPPED & INVENTORIED.

Sewer Mains (Page N-10)

ADDITIONS 2001

- 1. BEAU'S BAY TO SCHAEFER'S 8 INCH 680 FEET
- 2. ENTERPRISE /CORP DR 8 INCH 313 FEET
- 10 INCH 1,814 FEET
- 3. KETTLE MORaine DR S 8 INCH 1,785 FEET
- 18 INCH 240 FEET

RETIREMENTS 2001

- 1. KETTLE MORaine DR S 8 INCH 1,785 FEET