



3014 (02-09-04)

ANNUAL REPORT

OF

Name: TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 24455 3RD STREET
TREMPEAULEAU, WI 54661

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 24455 3RD STREET
TREMPEALEAU, WI 54661

When was utility organized? 12/31/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SCOTT HEINIG
Title: VILLAGE ADMINISTRATOR

Office Address:
24455 3RD STREET
TREMPEALEAU, WI 54661

Telephone: (608) 534 - 6434

Fax Number: (608) 534 - 6280

E-mail Address:

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

Name: JAMES R. MURRAY, CPA
Title:

Office Address: VIRCHOW KRAUSE AND COMPANY
2411 N. HILLCREST PARKWAY SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702

Telephone: (715) 833 - 1717 EXT 02

Fax Number: (715) 836 - 7877

E-mail Address: jmurray@virchowkrause.com

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

Name: KURT WOOD
Title: PRESIDENT

Office Address:
23914 3RD ST
TREMPEALEAU, WI 54661

Telephone: (608) 534 - 6434

Fax Number: (608) 534 - 6280

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW KRAUSE AND COMPANY
2411 N. HILLCREST PARKWAY SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 2/1/2001

Period covered by most recent audit: YEAR ENDED 12-31-00.

Names and titles of utility management including manager or superintendent:

Name: KIM GANZ

Title: ELECTRIC SUPERINTENDENT

Office Address:
24455 3RD STREET
TREMPEAULEAU, WI 54661

Telephone: (608) 534 - 6434

Fax Number: (608) 534 - 6280

E-mail Address:

Name: TODD LAKEY

Title: WATER SUPERINTENDENT

Office Address:
24455 3RD STREET
TREMPEAULEAU, WI 54661

Telephone: (608) 534 - 6434

Fax Number: (608) 534 - 6280

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MARILYN BERGER
- GENE GAWLIK
- TOM SCHERR
- MILTON UHL
- NANCY WAGNER
- CYNTHIA WEGNER
- KURT WOOD

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

IDENTIFICATION AND OWNERSHIP

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	876,749	809,118	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	770,900	684,906	2
Depreciation Expense (403)	75,478	71,209	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	50,899	41,644	5
Total Operating Expenses	897,277	797,759	
Net Operating Income	(20,528)	11,359	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(20,528)	11,359	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,357	10,571	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	7,357	10,571	
Total Income	(13,171)	21,930	
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	(13,171)	21,930	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	343	1,400	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	343	1,400	
Net Income	(13,514)	20,530	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,077,952	1,057,422	20
Balance Transferred from Income (433)	(13,514)	20,530	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)	1,064,438	1,077,952	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	7,357	5
Total (Acct. 419):	7,357	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	126,247	750,502	0	0	876,749	1
Less: interdepartmental sales	0	7,690	0	0	7,690	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	126,247	742,812	0	0	869,059	

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	30,795		30,795	1
Electric operating expenses	34,933		34,933	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	9,227		9,227	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	74,955	0	74,955	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,411,395	2,262,647	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	885,055	818,689	2
Net Utility Plant	1,526,340	1,443,958	
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)	22,798	6,816	6
Special Funds (125)	0	0	7
Total Other Property and Investments	22,798	6,816	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	189,013	304,142	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	92,782	81,609	11
Other Accounts Receivable (143)	37,659	8,784	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,621	2,528	14
Materials and Supplies (150)	46,358	32,214	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	369,433	429,277	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	3,209	20
Total Deferred Debits	0	3,209	
Total Assets and Other Debits	1,918,571	1,883,260	

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)	272,047	272,047	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,064,438	1,077,952	23
Total Proprietary Capital	1,336,485	1,349,999	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	23,128	26
Total Long-Term Debt	0	23,128	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	46,524	57,149	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	2,636	1,522	30
Taxes Accrued (236)	34,637	32,749	31
Interest Accrued (237)	0	1,014	32
Other Current and Accrued Liabilities (238)	23,118	9,710	33
Total Current and Accrued Liabilities	106,915	102,144	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	475,171	407,989	41
Total Liabilities and Other Credits	1,918,571	1,883,260	

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)	1,163,912	0	0	1,247,483	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,163,912	0	0	1,247,483	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	323,396	0	0	561,659	10
Total Accumulated Provision	323,396	0	0	561,659	
Net Utility Plant	840,516	0	0	685,824	

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	303,372	515,317			818,689	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,874	53,604			75,478	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,607				1,607	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,481	53,604	0	0	77,085	13
Debits during year						14
Book cost of plant retired	3,457	7,262			10,719	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,457	7,262	0	0	10,719	19
Balance End of Year	323,396	561,659	0	0	885,055	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	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			45,574		45,574	32,214	2
Total Electric Utility					45,574	32,214	

Account	Total End of Year	Amount Prior Year	
Electric utility total	45,574	32,214	1
Water utility	784	0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	46,358	32,214	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	272,047	1
Changes during year (explain):		
NONE		2
Balance end of year	272,047	

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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
State Trust Fund Loan	07/15/1997	03/15/2002	5.00%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	32,749	1
Accruals:		
Charged water department expense	20,662	2
Charged electric department expense	30,237	3
Charged sewer department expense	374	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>51,273</u>	
Taxes paid during year:		
County, state and local taxes	32,748	6
Social Security taxes	6,697	7
PSC Remainder Assessment	983	8
Other (explain):		
GROSS RECEIPTS TAX	8,957	9
Total payments and other debits	<u>49,385</u>	
Balance end of year	<u><u>34,637</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
State Trust Fund Loan	1,014	343	1,357	0	3
Subtotal	1,014	343	1,357	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,014	343	1,357	0	

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	249,292	158,697	0	0	0	407,989	1
Add credits during year:							
For Services	5,350	13,833				19,183	2
For Mains	47,999					47,999	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	302,641	172,530	0	0	0	475,171	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	22,798	2
Total (Acct. 124):	22,798	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,886	5
Electric	83,896	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	92,782	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
PRIMARY SERVICE EXTENSIONS	11,659	11
CONTRIBUTIONS RECEIVABLE	26,000	12
Total (Acct. 143):	37,659	
Receivables from Municipality (145):		
DUE FROM TRUST AND AGENCY	3,621	13
Total (Acct. 145):	3,621	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,130,577	1,206,444	0	0	2,337,021	1
Materials and Supplies	392	38,894	0	0	39,286	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	313,384	538,488	0	0	851,872	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	275,966	165,613	0	0	441,579	6
Other (specify):						
NONE					0	7
Average Net Rate Base	541,619	541,237	0	0	1,082,856	
Net Operating Income	17,026	(37,554)	0	0	(20,528)	8
Net Operating Income as a percent of Average Net Rate Base						
	3.14%	-6.94%	N/A	N/A	-1.90%	

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	272,047	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,071,195	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,343,242	
Net Income		
Net Income	(13,514)	5
Percent Return on Proprietary Capital	-1.01%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

The Village of Trempealeau is in the process of applying for a rate increase for both the electric and water utility.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

The State Trust Fund loan with a maturity date of 3-15-02 was paid in full during 2001.

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

The state trust fund loan that this interest pertains to was paid in full during 2001. However, interest was still accrued and paid on this loan during 2001.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Trempealeau
Trempealeau, WI 54661

We have compiled the accompanying PSC Report of the Trempealeau Electric and Water Utility, an enterprise fund of the Village of Trempealeau, as of December 31, 2001 and 2000, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
January 30, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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

From: Leege, Peter PSC
Sent: Wednesday, January 08, 2003 8:17 AM
To: 'MukwonScott@netscape.net'
Subject: RE: Village of Trempealeau 2001 Ana. Report

Hi Scott:

Thanks for your response to our analytical review letter. Regarding item number 1, please note that the fact that you report a different number of services in use than you do customers does not mean that there has been a reporting error. Most utilities reply that they have duplexes and apartments where there are multiple customers for one service. This is likely part of the explanation for your difference as well.

You may consider your review closed.

Pete

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

January 7, 2003

Mr. Peter J. Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

RE: 2001 Analytical Review Response

Dear Mr. Leege:

Please find the following explanations to your inquiries as sited in your December 12, 2002 letter concerning your analytical review of our utility's 2001 annual report.

Response to #1. Our research into this query resulted in various conclusions. We do, in fact, expect our programming has counted multiple

FINANCIAL SECTION FOOTNOTES

customers per service within the transient tenant neighborhoods. When one customer would vacate a residence and a second customer would fill that same residence during the same year, the program may have counted two actual customers within the same service location. We are making every attempt to correct this mistake for next years report. In addition, we believe both the numbers noted in both the Water Services schedule and on page W-2, may be slightly off due to human error via incorrect entries over time. Again, we will attempt to more accurately identify the problem(s) causing this discrepancy and rectify it appropriately for next year's report. This of course, would suggest that next year's report may have numeric figures that might be slightly or even significantly different from those posted in past reports.

Response to #2. We apologize this correction was not implemented in the 2001 report. We simply failed to do so. We will make every attempt to more accurately represent our meter count for next year.

Response to #3. The Village is replacing approximately 10 to 15 percent of its meters each year. The new touchpad meters have already been installed at several locations.

Response to #4. Thank you for your explanation.

Should you have additional questions or concerns, please feel free to notify me. Thank you for your support.

Sincerely,

Scott Heinig
Village Administrator

Cc: Village Board Members
Clerk/Treasurer Freeman

December 12, 2002

Mr. F. Scott Heinig, Village Administrator
Trempealeau Municipal Electric and Water Utility
24455 3rd Street
Trempealeau, WI 54661-9999

2001 Analytical Review DWCCA-5940-PJL

Dear Mr. Heinig:

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

FINANCIAL SECTION FOOTNOTES

analytical review did identify the following issues.

1. During our review we noted 558 services in use reported in the Water Services schedule and 690 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

2. In the letter from the utility to the Commission dated November 12, 2001, it was explained that the Meters schedule in the 2001 report would be adjusted to account for some errors in the 2000 annual report. We do not see those adjustments. Please explain.

3. In the footnotes to the Meters schedule on page W-17 it is explained that the utility is working to replace with touchpad meters. Please provide details of the utility's replacement plan which keeps the utility in compliance with Wisconsin Administrative Code regarding meter testing/replacement.

4. In the utility's letter referenced in item number 2 above you commented that the PSC should remain consistent with regard to requirements in the reporting of fringe benefits. Please note that just because we did not mention a particular issue in past review letters does not necessarily mean that it had been properly reported. The Commission does not have enough staff to review every single item in every report. Therefore it is possible that something be reported improperly for several years before we notice it. This makes it important that utility staff make every effort to follow the recommendations in the Uniform System of Accounts for Municipally Owned Utilities in keeping the utility books. Thank you for your understanding regarding this issue.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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Trempealeau.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	124,181	1
Total Sales of Water	124,181	
Other Operating Revenues		
Forfeited Discounts (470)	265	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,801	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,066	
Total Operating Revenues	126,247	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	349	8
Pumping Expenses (620-625)	22,849	9
Water Treatment Expenses (630-635)	1,257	10
Transmission and Distribution Expenses (640-655)	1,733	11
Customer Accounts Expenses (901-904)	19,672	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	20,825	14
Total Operation and Maintenance Expenses	66,685	
Other Operating Expenses		
Depreciation Expense (403)	21,874	15
Amortization Expense (404-407)		16
Taxes (408)	20,662	17
Total Other Operating Expenses	42,536	
Total Operating Expenses	109,221	
NET OPERATING INCOME	17,026	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	642	31,935	72,819	4
Commercial	48	4,605	11,124	5
Industrial				6
Total Metered Sales to General Customers (461)	690	36,540	83,943	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		35,588	8
Other Sales to Public Authorities (464)	8	3,576	4,650	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	699	40,116	124,181	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	35,588	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	35,588	
Forfeited Discounts (470):		
Customer late payment charges	265	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	265	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,801	10
Other (specify): NONE		11
Total Other Water Revenues (474)	1,801	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	349	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	349	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	7,842	7
Operation Supplies and Expenses (623)	2,334	8
Maintenance of Pumping Plant (625)	12,673	9
Total Pumping Expenses	22,849	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)	1,257	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	1,257	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	49	15
Maintenance of Distribution Reservoirs and Standpipes (650)	386	16
Maintenance of Mains (651)	90	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	1,100	19
Maintenance of Hydrants (654)	108	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	1,733	

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)	1,975	22
Accounting and Collecting Labor (902)	16,570	23
Supplies and Expenses (903)	1,127	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,672	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,850	27
Office Supplies and Expenses (921)	967	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,733	30
Property Insurance (924)	1,027	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	7,481	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	437	35
Transportation Expenses (933)	330	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	20,825	
 Total Operation and Maintenance Expenses	 66,685	

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		18,449	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		374	2
Net property tax equivalent		18,075	
Social Security		2,449	3
PSC Remainder Assessment		138	4
Other (specify): NONE			5
Total tax expense		<u>20,662</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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244090				3
County tax rate	mills		7.382120				4
Local tax rate	mills		4.326230				5
School tax rate	mills		10.081410				6
Voc. school tax rate	mills		2.975070				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.008920				10
Less: state credit	mills		1.308050				11
Net tax rate	mills		23.700870				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.326230				14
Combined School Tax Rate	mills		13.056480				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.382710				17
Total Tax Rate	mills		25.008920				18
Ratio of Local and School Tax to Total	dec.		0.695060				19
Total tax net of state credit	mills		23.700870				20
Net Local and School Tax Rate	mills		16.473536				21
Utility Plant, Jan. 1	\$	1,097,242	1,097,242				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,097,242	1,097,242				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,097,242	1,097,242				26
Assessment Ratio	dec.		0.820700				27
Assessed Value	\$	900,507	900,507				28
Net Local & School Rate	mills		16.473536				29
Tax Equiv. Computed for Current Year	\$	14,835	14,835				30
Tax Equivalent per 1994 PSC Report	\$	18,449					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,449					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,391		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	39,148		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	41,539	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	106,057		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,437		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	182,494	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,275		23
Total Water Treatment Plant	7,275	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	429		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			2,391 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			39,148 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	41,539
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			106,057 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			76,437 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	182,494
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,275 23
Total Water Treatment Plant	0	0	7,275
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			429 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	131,518		26
Transmission and Distribution Mains (343)	473,072	51,567	27
Fire Mains (344)	0		28
Services (345)	109,467	5,351	29
Meters (346)	63,252	4,767	30
Hydrants (348)	74,477	8,442	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	852,215	70,127	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	399		35
Computer Equipment (391.1)	4,158		36
Transportation Equipment (392)	3,838		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	5,324		44
Other Tangible Property (399)	0		45
Total General Plant	13,719	0	
Total utility plant in service directly assignable	1,097,242	70,127	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,097,242	70,127	

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)			131,518 26
Transmission and Distribution Mains (343)			524,639 27
Fire Mains (344)			0 28
Services (345)			114,818 29
Meters (346)	3,457		64,562 30
Hydrants (348)			82,919 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,457	0	918,885
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			399 35
Computer Equipment (391.1)			4,158 36
Transportation Equipment (392)			3,838 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,324 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	13,719
Total utility plant in service directly assignable	3,457	0	1,163,912
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,457	0	1,163,912

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			3,001	3,001	1
February			2,759	2,759	2
March			2,918	2,918	3
April			3,159	3,159	4
May			4,240	4,240	5
June			4,783	4,783	6
July			8,667	8,667	7
August			5,886	5,886	8
September			3,624	3,624	9
October			3,428	3,428	10
November			3,648	3,648	11
December			3,461	3,461	12
Total annual pumpage	0	0	49,574	49,574	
Less: Water sold				40,116	13
Volume pumped but not sold				9,458	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				772	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				772	19
Volume pumped but unaccounted for				8,686	20
Percent of water lost				18%	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.)				500	23
Date of maximum: 11/30/2001					24
Cause of maximum:					25
The Village completely drained the water system due to a negative water sample suggesting possible contamination.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7	26
Date of minimum: 4/14/2001					27
Total KWH used for pumping for the year				119,390	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#2	126	10	216,000	Yes	1
WELL	#3	150	12	561,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3		1
Location	WELL #2	WELL #3		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	ORTHING MCGRAW EDISON	PYRON JACKSON		5
Year Installed	1952	1982		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	360	390		8
Pump Motor or Standby Engine Mfr	NEWMAN	US		10
Year Installed	1974	1964		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	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
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1985		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	204		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7800		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	2.000	220	0	0	0	220	1
M	D	4.000	413	0	0	0	413	2
M	D	6.000	46,156	0	0	0	46,156	3
P	D	6.000	400	3,845	0	0	4,245	4
M	D	8.000	4,589	0	0	0	4,589	5
Total Within Municipality			51,778	3,845	0	0	55,623	
Total Utility			51,778	3,845	0	0	55,623	

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	466	26	0	0	492		1
M	1.000	56	0	0	0	56		2
M	1.250	2	0	0	0	2		3
M	1.500	3	0	0	0	3		4
M	2.000	4	0	0	0	4		5
M	3.000	1	0	0	0	1		6
Total Utility		532	26	0	0	558	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	687	48	17	0	718	0	1
1.000	20	0	0	0	20	0	2
1.250	2	0	0	0	2	0	3
1.500	9	0	0	0	9	0	4
2.000	6	0	0	0	6	0	5
3.000	1	0	0	0	1	0	6
4.000	1	0	0	0	1	0	7
6.000	1	0	0	0	1	0	8
Total:	727	48	17	0	758	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)	
0.750	625	29	0	1	0	63	718	1
1.000	5	9	0	1	0	5	20	2
1.250	0	1	0	1	0	0	2	3
1.500	0	4	0	3	0	2	9	4
2.000	0	3	0	2	0	1	6	5
3.000	0	0	0	0	0	1	1	6
4.000	0	0	0	0	1	0	1	7
6.000	0	0	0	0	1	0	1	8
Total:	630	46	0	8	2	72	758	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	82	6			88	2
Total Fire Hydrants	82	6	0	0	88	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	106
Number of distribution valves operated during year:	60

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Employee Pensions and Benefits (Account 926) was zero last year. In previous years pensions and benefits were included with the wage accounts. We are correcting that this year.

Water Mains (Page W-15)

During 2001, 3,845 feet of main was added. 2,604 feet was financed by a developer. 1,241 was financed in part by contributions from developers, by payments from the water utility, and by special assessments. Special assessments are assessed against three benefiting property owners at \$14.796 per foot for each linear foot of main. The assessments are due over the course of 5 years at 8% interest per annum.

Water Services (Page W-16)

All services were financed by property owners.

Meters (Page W-17)

No meters were tested in 2001. The utility is working to replace with touchpad meters.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	747,961	1
Total Sales of Electricity	747,961	
Other Operating Revenues		
Forfeited Discounts (450)	2,003	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	538	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	2,541	
Total Operating Revenues	750,502	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	554,718	9
Transmission Expenses (550-553)	13,221	10
Distribution Expenses (560-576)	62,638	11
Customer Accounts Expenses (901-904)	26,725	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	46,913	14
Total Operation and Maintenance Expenses	704,215	
Other Expenses		
Depreciation Expense (403)	53,604	15
Amortization Expense (404-407)		16
Taxes (408)	30,237	17
Total Other Expenses	83,841	
Total Operating Expenses	788,056	
NET OPERATING INCOME	(37,554)	

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	2,003	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,003	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS BILLINGS TO CUSTOMERS	538	7
Total Other Electric Revenues (456)	538	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	554,718	15
Other Expenses (546)		16
Total Other Power Supply Expenses	554,718	
Total Power Production Expenses	554,718	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	13,221	17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	13,221	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	85	21
Line and Station Supplies and Expenses (562)	2,832	22
Street Lighting and Signal System Expenses (565)	450	23
Meter Expenses (566)		24
Customer Installations Expenses (567)	408	25
Miscellaneous Distribution Expenses (569)	920	26
Maintenance of Structures and Equipment (571)	1,511	27
Maintenance of Lines (572)	48,187	28
Maintenance of Line Transformers (573)	7,012	29
Maintenance of Street Lighting and Signal Systems (574)	726	30
Maintenance of Meters (575)	507	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	62,638	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,640	33
Accounting and Collecting Labor (902)	22,933	34
Supplies and Expenses (903)	2,152	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	26,725	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,769	38
Office Supplies and Expenses (921)	2,958	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	9,986	41
Property Insurance (924)	2,478	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	14,767	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	3,034	46
Transportation Expenses (933)	1,820	47
Maintenance of General Plant (935)	4,101	48
Total Administrative and General Expenses	46,913	
 Total Operation and Maintenance Expenses	 704,215	

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		16,189	1
Social Security		4,247	2
Wisconsin Gross Receipts Tax		8,957	3
PSC Remainder Assessment		844	4
Other (specify): NONE			5
Total tax expense		30,237	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244090				3
County tax rate	mills		7.382120				4
Local tax rate	mills		4.326230				5
School tax rate	mills		10.081410				6
Voc. school tax rate	mills		2.975070				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.008920				10
Less: state credit	mills		1.308050				11
Net tax rate	mills		23.700870				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.326230				14
Combined School Tax Rate	mills		13.056480				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.382710				17
Total Tax Rate	mills		25.008920				18
Ratio of Local and School Tax to Total	dec.		0.695060				19
Total tax net of state credit	mills		23.700870				20
Net Local and School Tax Rate	mills		16.473536				21
Utility Plant, Jan. 1	\$	1,165,406	1,165,406				22
Materials & Supplies	\$	32,014	32,014				23
Subtotal	\$	1,197,420	1,197,420				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,197,420	1,197,420				26
Assessment Ratio	dec.		0.820700				27
Assessed Value	\$	982,723	982,723				28
Net Local & School Rate	mills		16.473536				29
Tax Equiv. Computed for Current Year	\$	16,189	16,189				30
Tax Equivalent per 1994 PSC Report	\$	12,873					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	16,189					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
 DISTRIBUTION PLANT			
Land and Land Rights (360)	494		34
Structures and Improvements (361)	0		35
Station Equipment (362)	67,863		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	75,340	21,703	38
Overhead Conductors and Devices (365)	295,930	18,244	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	153,796	12,475	41
Line Transformers (368)	165,803	22,718	42
Services (369)	122,223	7,182	43
Meters (370)	50,742	7,018	44
Installations on Customers' Premises (371)	571		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	68,540		47
Total Distribution Plant	1,001,302	89,340	
 GENERAL PLANT			
Land and Land Rights (389)	204		48
Structures and Improvements (390)	30,939		49
Office Furniture and Equipment (391)	1,647		50
Computer Equipment (391.1)	10,064		51
Transportation Equipment (392)	88,492		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			494 34
Structures and Improvements (361)			0 35
Station Equipment (362)			67,863 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	89		96,954 38
Overhead Conductors and Devices (365)			314,174 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			166,271 41
Line Transformers (368)	7,039		181,482 42
Services (369)	51		129,354 43
Meters (370)	83		57,677 44
Installations on Customers' Premises (371)			571 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			68,540 47
Total Distribution Plant	7,262	0	1,083,380
GENERAL PLANT			
Land and Land Rights (389)			204 48
Structures and Improvements (390)			30,939 49
Office Furniture and Equipment (391)			1,647 50
Computer Equipment (391.1)			10,064 51
Transportation Equipment (392)			88,492 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			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)	32,757	58
Other Tangible Property (399)	0	59
Total General Plant	164,103	0
Total utility plant in service directly assignable	1,165,405	89,340
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	1,165,405	89,340

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)			32,757 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	164,103
Total utility plant in service directly assignable	7,262	0	1,247,483
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	7,262	0	1,247,483

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)	0.25	12.34	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		15.16	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	13	11
Nonfarm	269	12
Total	282	13
Total customers on rural lines at end of year	282	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	2,242	Thursday	12/28/2000	18:00	1,096	1
February	02	2,093	Thursday	02/01/2001	18:30	1,129	2
March	03	1,951	Tuesday	02/27/2001	18:45	973	3
April	04	1,800	Thursday	03/29/2001	18:45	907	4
May	05	2,278	Tuesday	05/15/2001	21:00	846	5
June	06	2,917	Tuesday	06/26/2001	18:45	1,041	6
July	07	3,232	Monday	07/09/2001	18:00	1,374	7
August	08	3,634	Tuesday	08/07/2001	18:00	1,320	8
September	09	2,079	Sunday	08/26/2001	20:15	992	9
October	10	1,791	Tuesday	10/16/2001	18:45	878	10
November	11	1,937	Monday	11/26/2001	18:45	1,008	11
December	12	2,211	Wednesday	12/26/2001	18:45	1,099	12
Total		28,165				12,663	

System Name

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

Type of Reading	Supplier
15 minutes integrated	XCEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	12,663	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	12,663	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	11,668	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	11,668	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	995	27
Total Energy Losses	995	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.8575%	29
Total Disposition of Energy	12,663	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	1,012	6,898	1
Total Sales for Residential Sales		1,012	6,898	
Commercial & Industrial				
LARGE POWER SERVICE	CP-1	7	2,068	2
GENERAL SERVICE	GS-1	129	2,594	3
Total Sales for Commercial & Industrial		136	4,662	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	108	4
Total Sales for Public Street & Highway Lighting		1	108	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,149	11,668	

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)	
		407,558	35,778	443,336	1
0	0	407,558	35,778	443,336	
9,076	10,085	107,967	9,405	117,372	2
		153,511	14,052	167,563	3
9,076	10,085	261,478	23,457	284,935	
		19,237	453	19,690	4
0	0	19,237	453	19,690	
				0	5
0	0	0	0	0	
9,076	10,085	688,273	59,688	747,961	

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	XCEL ENERGY				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered					4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	28,165				6
Average load factor	61.5794%				7
Total Cost of Purchased Power	504,592				8
Average cost per kWh	0.0399				9
On-Peak Hours (if applicable)	2880				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	423	673			12
February	419	710			13
March	386	588			14
April	356	550			15
May	353	493			16
June	411	629			17
July	558	815			18
August	554	765			19
September	377	616			20
October	359	519			21
November	384	624			22
December	435	664			23
Total kWh (000)	5,015	7,646			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	11th St					1
Voltage--High Side	7,200					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	3,750					5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	3,251					7
Dt and Hr of Such Maximum Demand	08/31/2001					8
	18:00					9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,227	424	12,631	1
Acquired during year	192	31		2
Total	1,419	455	12,631	3
Retired during year	2	18		4
Sales, transfers or adjustments increase (decrease)	(175)			5
Number end of year	1,242	437	12,631	6
Number end of year accounted for as follows:				7
In customers' use	1,039	390	10,965	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	203	47	1,666	12
Total end of year	1,242	437	12,631	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				1
Total		0	0	
Ornamental				
Sodium Vapor	175	31	17,064	2
Total		31	17,064	
Other				
Mercury Vapor	150	32	17,604	3
NONE				4
Sodium Vapor	100	133	73,332	5
Total		165	90,936	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Employee Pensions and Benefits (Account 926) was zero last year. In previous years pensions and benefits were included with the wage accounts. We are correcting that this year.

Maintenance of lines (Account 572) increased dramatically from the prior year. The village had to do a lot of tree trimming in 2001 in order to perform maintenance on the lines. Tree trimming expenses were \$36,203 in 2001 and are included in Account 572.

Maintenance of line transformers (Account 573) has increased from the prior year. In 2001 the village paid to dispose of transformers at a cost of \$4,157. This amount is included in Account 573.

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

The utility took a physical inventory of all meters as of year end. The 175 meter adjustment is to bring the number of meters to actual.
