



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

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Principal Office: P.O. BOX 38  
VIOLA, WI 54664

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For the Year Ended: DECEMBER 31, 2001

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

**Utility Address:** P.O. BOX 38  
VIOLA, WI 54664

**When was utility organized?** 5/1/1942

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JOHN SEVERSON

**Title:** VILLAGE CLERK

**Office Address:**

P.O. BOX 38  
VIOLA, WI 54664

**Telephone:** (608) 627 - 1831

**Fax Number:** (608) 627 - 1700

**E-mail Address:**

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

**Name:**

**Title:**

**Office Address:** VIG AND ASSOCIATES LLP

117 WEST COURT STREET  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

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

**Name:** WILLIAM DOOLAND

**Title:**

**Office Address:**

P.O. BOX 38  
VIOLA, WI 54664

**Telephone:** (608) 627 - 1831

**Fax Number:** (607) 627 - 1700

**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:** VIG AND ASSOCIATES LLP  
117 WEST COURT STREET  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

**Date of most recent audit report:** 1/25/2002

**Period covered by most recent audit:** FOR THE YEAR ENDED DECEMBER 31, 2001

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

**Name:** ALAN BLAKELY

**Title:** ELECTRIC UTILITY OPERATOR

**Office Address:**

P.O. BOX 38  
VIOLA, WI 54664

**Telephone:** (608) 627 - 1831

**Fax Number:** (608) 627 - 1700

**E-mail Address:**

**Name:** DAN BAKER

**Title:** WATER UTILITY OPERATOR

**Office Address:**

P.O. BOX 38  
VIOLA, WI 54664

**Telephone:** (608) 627 - 1831

**Fax Number:** (608) 627 - 1700

**E-mail Address:**

**Name of utility commission/committee:** UTILITY COMMITTEE

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

- WILLIAM DOOLAN
- GARY ERLANDSON
- WILFRED LAWTON
- WAYNE SCHREIBER
- JOHN SEVERSON

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	441,581	400,923	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	270,759	281,154	2
Depreciation Expense (403)	62,619	59,136	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	52,835	49,968	5
<b>Total Operating Expenses</b>	<b>386,213</b>	<b>390,258</b>	
<b>Net Operating Income</b>	<b>55,368</b>	<b>10,665</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>55,368</b>	<b>10,665</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,815	8,928	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>6,815</b>	<b>8,928</b>	
<b>Total Income</b>	<b>62,183</b>	<b>19,593</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	2,213	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>2,213</b>	
<b>Income Before Interest Charges</b>	<b>62,183</b>	<b>17,380</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,989	10,173	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)	16,087	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>26,076</b>	<b>10,173</b>	
<b>Net Income</b>	<b>36,107</b>	<b>7,207</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	562,597	555,390	20
Balance Transferred from Income (433)	36,107	7,207	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>598,704</b>	<b>562,597</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST AND DIVIDEND INCOME	6,815	5
<b>Total (Acct. 419):</b>	<b>6,815</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### 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	130,690	310,891	0	0	<b>441,581</b>	<b>1</b>	
Less: interdepartmental sales	897	2,402	0	0	<b>3,299</b>	<b>2</b>	
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>	
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					<b>0</b>	<b>5</b>	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>129,793</b>	<b>308,489</b>	<b>0</b>	<b>0</b>	<b>438,282</b>		

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	24,083		24,083	1
Electric operating expenses	53,867		53,867	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	855		855	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>78,805</b>	<b>0</b>	<b>78,805</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,921,953	2,098,566	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	704,581	642,671	<b>2</b>
<b>Net Utility Plant</b>	<b>2,217,372</b>	<b>1,455,895</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	21,920	20,558	<b>7</b>
<b>Total Other Property and Investments</b>	<b>21,920</b>	<b>20,558</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	111,370	103,395	<b>8</b>
Temporary Cash Investments (132)	108,976	143,849	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	42,982	35,120	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	73,270	72,553	<b>14</b>
Materials and Supplies (150)	30,282	34,370	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>366,880</b>	<b>389,287</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,606,172</b>	<b>1,865,740</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	76,452	76,452	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	598,704	562,597	23
<b>Total Proprietary Capital</b>	<b>675,156</b>	<b>639,049</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	195,700	201,900	24
Advances from Municipality (223)	6,710	6,710	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>202,410</b>	<b>208,610</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	300,000	0	27
Accounts Payable (232)	87,240	26,127	28
Payables to Municipality (233)	43,697	30,596	29
Customer Deposits (235)			30
Taxes Accrued (236)	40,074	40,074	31
Interest Accrued (237)	13,329	841	32
Other Current and Accrued Liabilities (238)	12,360	10,382	33
<b>Total Current and Accrued Liabilities</b>	<b>496,700</b>	<b>108,020</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	9,973	3,175	36
<b>Total Deferred Credits</b>	<b>9,973</b>	<b>3,175</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,221,933	906,886	41
<b>Total Liabilities and Other Credits</b>	<b>2,606,172</b>	<b>1,865,740</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,256,538	0	0	866,868	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)				798,547	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	1,256,538	0	0	1,665,415	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	191,325	0	0	513,256	10
<b>Total Accumulated Provision</b>	191,325	0	0	513,256	
<b>Net Utility Plant</b>	1,065,213	0	0	1,152,159	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	167,698	474,973			<b>642,671</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	23,199	39,420			<b>62,619</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	753				<b>753</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>23,952</b>	<b>39,420</b>	<b>0</b>	<b>0</b>	<b>63,372</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	325	1,137			<b>1,462</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>325</b>	<b>1,137</b>	<b>0</b>	<b>0</b>	<b>1,462</b>	<b>19</b>
<b>Balance End of Year</b>	<b>191,325</b>	<b>513,256</b>	<b>0</b>	<b>0</b>	<b>704,581</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	2,908				<b>2,908</b>	583	<b>1</b>
Other			24,431		<b>24,431</b>	30,727	<b>2</b>
<b>Total Electric Utility</b>					<b>27,339</b>	<b>31,310</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>27,339</b>	<b>31,310</b>	<b>1</b>
Water utility	2,943	3,060	<b>2</b>
Sewer utility		0	<b>3</b>
Gas utility		0	<b>4</b>
Merchandise		0	<b>5</b>
Other materials & supplies		0	<b>6</b>
<b>Total Materials and Supplies</b>	<b>30,282</b>	<b>34,370</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></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	76,452	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>76,452</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MRBS	07/09/1990	06/01/2030	5.00%	195,700	1
<b>Total Bonds (Account 221):</b>				<b>195,700</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
GENERAL FUND LOAN	04/22/1995	12/31/1999	0.00%	6,710	1
<b>Total for Account 223</b>				<b>6,710</b>	
<b>Notes Payable (231)</b>					
BOND ANTICIPATION NOTE	04/30/2001	03/01/2002	6.25%	300,000	2
<b>Total for Account 231</b>				<b>300,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	40,074	1
<b>Accruals:</b>		
Charged water department expense	29,999	2
Charged electric department expense	22,836	3
Charged sewer department expense	203	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>53,038</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	40,074	6
Social Security taxes	10,510	7
PSC Remainder Assessment	484	8
<b>Other (explain):</b>		
LICENSE FEE	1,970	9
<b>Total payments and other debits</b>	<b>53,038</b>	
<b>Balance end of year</b>	<b>40,074</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER MRB	841	9,989	10,001	829	1
<b>Subtotal</b>	<b>841</b>	<b>9,989</b>	<b>10,001</b>	<b>829</b>	
<b>Advances from Municipality (223)</b>					
WI TRUST FUND TO GENERAL	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
BOND ANTICIPATION NOTE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
BOND ANTICIPATION NOTE	0	16,087	3,587	12,500	4
<b>Subtotal</b>	<b>0</b>	<b>16,087</b>	<b>3,587</b>	<b>12,500</b>	
<b>Total</b>	<b>841</b>	<b>26,076</b>	<b>13,588</b>	<b>13,329</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	874,410	21,597	10,879	0	0	<b>906,886</b>	1
<b>Add credits during year:</b>							
For Services			0			0	2
For Mains						0	3
<b>Other (specify):</b>							
GENERATION UNIT			315,047			<b>315,047</b>	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>874,410</b>	<b>21,597</b>	<b>325,926</b>	<b>0</b>	<b>0</b>	<b>1,221,933</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	775,225	4,487	635,094			<b>1,414,806</b>	6

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER UTILITY-DEPRECIATION RESERVE-SAVINGS	15,169	3
WATER-BOND & INTEREST RESERVE-SAVINGS	4,751	4
ELECTRIC UTILITY-CDBG GRANT	2,000	5
<b>Total (Acct. 125):</b>	<b>21,920</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	8,594	7
Electric	34,388	8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>42,982</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
GENERAL-HYDRANT RENTAL	39,875	14
SEWER-MISC, W/S ALLOCATION	30,328	15
GENRAL -MISCELLANEOUS	2,118	16
SEWER & WATER-MISCELLANEOUS	949	17
<b>Total (Acct. 145):</b>	<b>73,270</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
WATER PAYABLE TO GENERAL-MISCELLANEOUS EXPENSES	10,627	21
WATER PAYABLE TO ELECTRIC-MISCELLANEOUS EXPENSES	644	22
ELECTRIC PAYABLE TO GENERAL-INSURANCE & EQUIP INSURANCE FUEL RENT	24,840	23
ELECTRIC PAYABLE TO GENERA- PAYROLL	3,039	24
ELECTRIC PAYABLE TO GENERAL- OTHER MISC	4,547	25
<b>Total (Acct. 233):</b>	<b>43,697</b>	
<b>Other Deferred Credits (253):</b>		
CAPITAL CREDIT WHICH WILL BE PASSED ON TO CUSTOMERS	2,144	26
DEFERRED REVENUE PUBLIC BENEFITS	7,829	27
<b>Total (Acct. 253):</b>	<b>9,973</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	1,255,967	841,499	0	0	2,097,466	1
Materials and Supplies	3,001	29,324	0	0	32,325	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	179,511	494,114	0	0	673,625	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	874,410	189,999	0	0	1,064,409	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>205,047</b>	<b>186,710</b>	<b>0</b>	<b>0</b>	<b>391,757</b>	
Net Operating Income	17,709	37,659	0	0	55,368	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.64%</b>	<b>20.17%</b>	<b>N/A</b>	<b>N/A</b>	<b>14.13%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	76,452	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	580,650	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>657,102</b>	
<b>Net Income</b>		
Net Income	36,107	5
<b>Percent Return on Proprietary Capital</b>	<b>5.49%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

WATER RATE INCREASE GRANTED MARCH 2001.

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

\$300,000 BOND ANTICIPATION NOTE ISSUED TO FINANCE ELECTRIC'S SHARE OF DUAL GENERATING UNIT.

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

THE PUBLIC SERVICE COMMISSION OF WISCONSIN APPROVED A NEW WATER RATE ORDER MARCH 13, 2001.

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**7. Any additional matters.**

CONSTRUCTION IN PROGRESS CONTINUES FOR THE ELECTRIC DIESEL GENERATING UNIT. COMPLETION IS EXPECTED TO OCCUR IN 2002 AND IT IS ANTICIPATED THE UNIT WILL BECOME SERVICABLE AT THAT TIME.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Village Board  
Viola Municipal Electric & Water Utility  
Viola, Wisconsin 54664

We have compiled the balance sheets of the Viola Municipal Electric & Water Utility as of December 31, 2001 and 2000, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

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

Vig & Associates, LLC  
March 28, 2002

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**FINANCIAL SECTION FOOTNOTES**

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

drafted 2/14/03:  
Vig and Associates LLP  
P.O. Box 38  
Viroqua, WI 54664-0038

Re: 2001 Review of Annual Report for 6130 Viola Water Utility

Dear Sir or Madam:

Your firm was the preparer for the 2000 and 2001 annual report for Viola Water Utility. If your firm will be preparing the 2002 annual report, there are two outstanding matters from the 2001 review correspondence we would like addressed as follows:

Item 3: By letter dated September 11, 2001, we wrote:

"There appears to be misalignment of source of supply plant accounts on page W 8, lines 12 through 14. We believe that the balance reported in Account 321 should actually be in Account 320 and the balance in Account 320 should actually be in Account 321. Therefore, the amounts on lines 13 and 14 should each be moved up one line. In addition, the balance in Stores Equipment, Account 393, line 38, should be reclassified to Tools, Garage and Shop Equipment, line 39. This was discussed in a conversation on January 12, 2000, between your accountant, John Vig and Kathy Butzlaff, Commission auditor. He also indicated that the balance reported in Account 391 would be reclassified to Account 391.1 and the balance in Account 391.1 would be reclassified to Account 392. Please confirm that these changes are correct and should be made to our copy of the report, and also make the changes in your copy of the 2000 annual report

We did not receive a response to this review letter and these changes were not reflected on page W-8 of the 2001 annual report, so we assume that were also not made to the 2000 annual report. Please correct page W-8 of both your 2000 and 2001 annual report and send us copies of each with your reply. (Please use the adjustment column for these changes and footnote the schedule).

Item 4: A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated March 13, 2001, in docket 6130-WR-101. Based upon plant investment balances in the 2001 annual report, these revised rates were not used during 2001. (The utility received a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2002).

Your cooperation in this matter would be appreciated. If you have any questions, you may contact me at Elaine.engelke@psc.state.wi.us or 608-266-3768.

December 5, 2002

Mr. John Severson, Village Clerk  
Viola Municipal Water and Electric Utility  
P.O. Box 38  
Viola, WI 54664-0038

## FINANCIAL SECTION FOOTNOTES

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2001 Analytical Review DWCCA-6130-ELE

Dear Mr. Severson:

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

1. The \$10,627 reported in Account 233 on page F-19 and described as "Water Payable to General Miscellaneous Expenses" should have slightly more detail, such as a short list. The headnote to this schedule requests that items greater than \$5,000, even those grouped, should be fully explained. Please furnish more detail for this item.
2. Total Transmission and Distribution Expenses on page W-5 increased over \$5,000 and 25 percent from the prior year. If any individual account in this category increased by this amount, please furnish an explanation.
3. By letter dated September 11, 2001, we wrote:

"There appears to be misalignment of source of supply plant accounts on page W 8, lines 12 through 14. We believe that the balance reported in Account 321 should actually be in Account 320 and the balance in Account 320 should actually be in Account 321. Therefore, the amounts on lines 13 and 14 should each be moved up one line. In addition, the balance in Stores Equipment, Account 393, line 38, should be reclassified to Tools, Garage and Shop Equipment, line 39. This was discussed in a conversation on January 12, 2000, between your accountant, John Vig and Kathy Butzlaff, Commission auditor. He also indicated that the balance reported in Account 391 would be reclassified to Account 391.1 and the balance in Account 391.1 would be reclassified to Account 392. Please confirm that these changes are correct and should be made to our copy of the report, and also make the changes in your copy of the 2000 annual report".

We did not receive a response to this review letter and these changes were not reflected on page W-8 of the 2001 annual report, so we assume that were also not made to the 2000 annual report. Please correct page W-8 of both your 2000 and 2001 annual report and send us copies of each with your reply.

4. A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated March 13, 2001, in docket 6130-WR-101. Based upon plant investment balances in the 2001 annual report, these revised rates were not used during 2001. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2002.

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) 266-3768.

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 \_\_\_\_\_

## FINANCIAL SECTION FOOTNOTES

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e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6130  
Viola.doc

Enclosure

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	129,335	1
<b>Total Sales of Water</b>	<b>129,335</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	739	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	616	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>1,355</b>	
<b>Total Operating Revenues</b>	<b>130,690</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	284	8
Pumping Expenses (620-625)	7,805	9
Water Treatment Expenses (630-635)	4,393	10
Transmission and Distribution Expenses (640-655)	13,163	11
Customer Accounts Expenses (901-904)	9,463	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	24,675	14
<b>Total Operation and Maintenance Expenses</b>	<b>59,783</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	23,199	15
Amortization Expense (404-407)		16
Taxes (408)	29,999	17
<b>Total Other Operating Expenses</b>	<b>53,198</b>	
<b>Total Operating Expenses</b>	<b>112,981</b>	
<b>NET OPERATING INCOME</b>	<b>17,709</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	306	11,997	59,465	4
Commercial	38	1,971	9,467	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>344</b>	<b>13,968</b>	<b>68,932</b>	
Private Fire Protection Service (462)	1		436	7
Public Fire Protection Service (463)	1		47,069	8
Other Sales to Public Authorities (464)	15	3,423	12,001	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	97	897	12
<b>Total Sales of Water</b>	<b>362</b>	<b>17,488</b>	<b>129,335</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	47,069	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>47,069</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	739	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>739</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	616	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>616</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	284	4
<b>Total Source of Supply Expenses</b>	<b>284</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	1,298	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	2,450	7
Operation Supplies and Expenses (623)	2,659	8
Maintenance of Pumping Plant (625)	1,398	9
<b>Total Pumping Expenses</b>	<b>7,805</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	1,693	10
Chemicals (631)	1,770	11
Operation Supplies and Expenses (632)	282	12
Maintenance of Water Treatment Plant (635)	648	13
<b>Total Water Treatment Expenses</b>	<b>4,393</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	1,522	14
Operation Supplies and Expenses (641)	1,794	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,006	16
Maintenance of Mains (651)	4,496	17
Maintenance of Services (652)	218	18
Maintenance of Meters (653)	1,112	19
Maintenance of Hydrants (654)	1,015	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>13,163</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,781	<b>22</b>
Accounting and Collecting Labor (902)	6,604	<b>23</b>
Supplies and Expenses (903)	1,078	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>9,463</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	5,316	<b>27</b>
Office Supplies and Expenses (921)	1,821	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	1,445	<b>30</b>
Property Insurance (924)	523	<b>31</b>
Injuries and Damages (925)	478	<b>32</b>
Employee Pensions and Benefits (926)	8,352	<b>33</b>
Regulatory Commission Expenses (928)	2,566	<b>34</b>
Miscellaneous General Expenses (930)	2,518	<b>35</b>
Transportation Expenses (933)	1,612	<b>36</b>
Maintenance of General Plant (935)	44	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>24,675</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>59,783</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		26,330	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		203	2
<b>Net property tax equivalent</b>		<b>26,127</b>	
Social Security		3,756	3
PSC Remainder Assessment		116	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>29,999</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland	Vernon			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.187173	0.188868			3
County tax rate	mills		6.861070	6.285842			4
Local tax rate	mills		3.368227	3.418565			5
School tax rate	mills		11.590878	11.695864			6
Voc. school tax rate	mills		1.668737	1.683844			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>23.676085</b>	<b>23.272983</b>			10
Less: state credit	mills		1.670841	1.641655			11
<b>Net tax rate</b>	mills		<b>22.005244</b>	<b>21.631328</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>3.368227</b>	<b>3.418565</b>			14
<b>Combined School Tax Rate</b>	mills		<b>13.259615</b>	<b>13.379708</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>16.627842</b>	<b>16.798273</b>			17
<b>Total Tax Rate</b>	mills		<b>23.676085</b>	<b>23.272983</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.702305</b>	<b>0.721793</b>			19
<b>Total tax net of state credit</b>	mills		<b>22.005244</b>	<b>21.631328</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>15.454401</b>	<b>15.613338</b>			21
Utility Plant, Jan. 1	\$	1,255,396	954,638	300,758			22
Materials & Supplies	\$	3,060	3,060	0			23
<b>Subtotal</b>	\$	<b>1,258,456</b>	<b>957,698</b>	<b>300,758</b>			24
Less: Plant Outside Limits	\$	13,340	0	13,340			25
<b>Taxable Assets</b>	\$	<b>1,245,116</b>	<b>957,698</b>	<b>287,418</b>			26
Assessment Ratio	dec.		1.068524	1.058956			27
<b>Assessed Value</b>	\$	<b>1,327,686</b>	<b>1,023,323</b>	<b>304,363</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>15.454401</b>	<b>15.613338</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>20,567</b>	<b>15,815</b>	<b>4,752</b>			30
Tax Equivalent per 1994 PSC Report	\$	26,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>26,330</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	81		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,879		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>46,960</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	11,138		13
Boiler Plant Equipment (322)	83,882		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,565		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>161,585</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,967		23
<b>Total Water Treatment Plant</b>	<b>2,967</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	22,989		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			81 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			46,879 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>46,960</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			11,138 13
Boiler Plant Equipment (322)			83,882 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			66,565 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>161,585</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,967 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,967</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			22,989 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	154,379		26
Transmission and Distribution Mains (343)	662,265		27
Fire Mains (344)	0		28
Services (345)	102,910		29
Meters (346)	24,540	1,466	30
Hydrants (348)	61,606		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,028,689</b>	<b>1,466</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,211		35
Computer Equipment (391.1)	5,588		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	4,634		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	763		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>15,196</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,255,397</b>	<b>1,466</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,255,397</b>	<b>1,466</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			154,379 26
Transmission and Distribution Mains (343)			662,265 27
Fire Mains (344)			0 28
Services (345)			102,910 29
Meters (346)	325		25,681 30
Hydrants (348)			61,606 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>325</b>	<b>0</b>	<b>1,029,830</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			4,211 35
Computer Equipment (391.1)			5,588 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			4,634 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			763 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>15,196</b>
<b>Total utility plant in service directly assignable</b>	<b>325</b>	<b>0</b>	<b>1,256,538</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>325</b>	<b>0</b>	<b>1,256,538</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			1,583	1,583	1
February			1,391	1,391	2
March			1,622	1,622	3
April			1,613	1,613	4
May			1,982	1,982	5
June			1,731	1,731	6
July			2,375	2,375	7
August			2,000	2,000	8
September			1,800	1,800	9
October			1,557	1,557	10
November			1,452	1,452	11
December			1,532	1,532	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>20,638</b>	<b>20,638</b>	
Less: Water sold				17,488	13
Volume pumped but not sold				3,150	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				225	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				225	19
Volume pumped but unaccounted for				2,925	20
Percent of water lost				14%	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.)				276	23
Date of maximum: 7/31/2001					24
Cause of maximum:					25
Main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 4/21/2001					27
Total KWH used for pumping for the year				33,683	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
RAILROAD STREET	3	350	10	288,000	Yes	<b>1</b>
MCKINLEY STREET	4	400	14	720,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 3	WELL 4	1
Location	RAILROAD STREET	MCKINLEY STREET	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	F-M	F-M	5
Year Installed	1989	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	9 10
Year Installed	1989	1990	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	50	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		<b>3</b>
Year constructed	1990		<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE		<b>5</b>
Elevation difference in feet (See Headnote 3.)	150		<b>6</b>
Total capacity in gallons (actual)	140,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER		<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		<b>12</b>
Is a corrosion control chemical used (yes, no)?	N		<b>13</b>
Is water fluoridated (yes, no)?	N		<b>14</b>

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,762	0	0	0	1,762	1
M	D	6.000	13,223	0	0	0	13,223	2
P	D	6.000	10,234	0	0	0	10,234	3
M	D	8.000	5,883	0	0	0	5,883	4
P	D	8.000	1,415	0	0	0	1,415	5
<b>Total Within Municipality</b>			<b>32,517</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,517</b>	
P	D	8.000	1,350	0	0	0	1,350	6
<b>Total Outside of Municipality</b>			<b>1,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,350</b>	
<b>Total Utility</b>			<b>33,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,867</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	312	0	0	0	312	25	1
M	1.000	57	0	0	0	57		2
M	1.250	2	0	0	0	2		3
M	1.500	1	0	0	0	1		4
M	2.000	5	0	0	0	5		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>381</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>381</b>	<b>25</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	363	24	12	0	375	24	1
1.000	9	1	1	0	9	1	2
1.500	2	0	0	0	2	0	3
2.000	3	0	0	0	3	0	4
3.000	2	0	0	0	2	0	5
4.000	2	0	0	0	2	1	6
6.000	1	0	0	0	1	1	7
<b>Total:</b>	<b>382</b>	<b>25</b>	<b>13</b>	<b>0</b>	<b>394</b>	<b>27</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	315	40	0	7	1	12	375	1
1.000	0	5	0	4	0	0	9	2
1.500	0	0	0	1	0	1	2	3
2.000	0	1	0	1	0	1	3	4
3.000	0	0	0	1	1	0	2	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>315</b>	<b>46</b>	<b>0</b>	<b>16</b>	<b>3</b>	<b>14</b>	<b>394</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	55				55	2
<b>Total Fire Hydrants</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 5  
 Number of distribution system valves end of year: 134  
 Number of distribution valves operated during year: 12

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-18)

THE UTILITY DID NOT OPERATE THE RECOMMENDED NUMBER OF HYDRANTS AND DISTRIBUTION VALVES DURING 2001, DUE TO LACK OF MANPOWER REQUIRED TO DO SO. IT IS THE UTILITY'S INTENTION TO TEST MORE THAN THE RECOMMENDED NUMBER DURING 2002.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	309,723	1
<b>Total Sales of Electricity</b>	<b>309,723</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	1,094	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)	74	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>1,168</b>	
<b>Total Operating Revenues</b>	<b>310,891</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	147,355	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	8,093	11
Customer Accounts Expenses (901-904)	19,066	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	36,462	14
<b>Total Operation and Maintenance Expenses</b>	<b>210,976</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	39,420	15
Amortization Expense (404-407)		16
Taxes (408)	22,836	17
<b>Total Other Expenses</b>	<b>62,256</b>	
<b>Total Operating Expenses</b>	<b>273,232</b>	
<b>NET OPERATING INCOME</b>	<b>37,659</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	1,094	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>1,094</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER MISCELLANEOUS REVENUES	74	7
<b>Total Other Electric Revenues (456)</b>	<b>74</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	1,060	11
Fuel (539)	940	12
Operation Supplies and Expenses (540)	604	13
Maintenance of Other Power Production Plant (543)	0	14
<b>Total Other Power Generation Expenses</b>	<b>2,604</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	144,751	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>144,751</b>	
<b>Total Power Production Expenses</b>	<b>147,355</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	15	20
Line and Station Labor (561)	3,911	21
Line and Station Supplies and Expenses (562)	2,534	22
Street Lighting and Signal System Expenses (565)	1,053	23
Meter Expenses (566)		24
Customer Installations Expenses (567)	59	25
Miscellaneous Distribution Expenses (569)	164	26
Maintenance of Structures and Equipment (571)	307	27
Maintenance of Lines (572)	50	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>8,093</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,030	33
Accounting and Collecting Labor (902)	11,083	34
Supplies and Expenses (903)	5,953	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<b>19,066</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	5,256	<b>38</b>
Office Supplies and Expenses (921)	2,736	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	1,745	<b>41</b>
Property Insurance (924)	1,084	<b>42</b>
Injuries and Damages (925)	897	<b>43</b>
Employee Pensions and Benefits (926)	16,124	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	5,149	<b>46</b>
Transportation Expenses (933)	2,320	<b>47</b>
Maintenance of General Plant (935)	1,151	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>36,462</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>210,976</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		13,744	1
Social Security		6,754	2
Wisconsin Gross Receipts Tax		1,970	3
PSC Remainder Assessment		368	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>22,836</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland	Vernon			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.187173	0.188868			3
County tax rate	mills		6.861607	6.285842			4
Local tax rate	mills		3.368227	3.418565			5
School tax rate	mills		11.590878	11.695864			6
Voc. school tax rate	mills		1.668737	1.683844			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>23.676622</b>	<b>23.272983</b>			<b>10</b>
Less: state credit	mills		1.670841	1.641655			11
<b>Net tax rate</b>	mills		<b>22.005781</b>	<b>21.631328</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.368227</b>	<b>3.418565</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.259615</b>	<b>13.379708</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.627842</b>	<b>16.798273</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.676622</b>	<b>23.272983</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.702289</b>	<b>0.721793</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.005781</b>	<b>21.631328</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.454428</b>	<b>15.613338</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>816,132</b>	435,245	380,887			22
Materials & Supplies	\$	<b>31,310</b>	15,655	15,655			23
<b>Subtotal</b>	\$	<b>847,442</b>	<b>450,900</b>	<b>396,542</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>24,995</b>	0	24,995			25
<b>Taxable Assets</b>	\$	<b>822,447</b>	<b>450,900</b>	<b>371,547</b>			<b>26</b>
Assessment Ratio	dec.		1.068524	1.058956			27
<b>Assessed Value</b>	\$	<b>875,249</b>	<b>481,797</b>	<b>393,452</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.454428</b>	<b>15.613338</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>13,589</b>	<b>7,446</b>	<b>6,143</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	13,744					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>13,744</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	475		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>475</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	1,793		18
Structures and Improvements (341)	21,177		19
Fuel Holders, Producers and Accessories (342)	1,480		20
Prime Movers (343)	76,044		21
Generators (344)	18,080		22
Accessory Electric Equipment (345)	17,744		23
Miscellaneous Power Plant Equipment (346)	840		24
<b>Total Other Production Plant</b>	<b>137,158</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			475	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>475</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			1,793	18
Structures and Improvements (341)			21,177	19
Fuel Holders, Producers and Accessories (342)			1,480	20
Prime Movers (343)			76,044	21
Generators (344)			18,080	22
Accessory Electric Equipment (345)			17,744	23
Miscellaneous Power Plant Equipment (346)			840	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>137,158</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)				0 25

**ELECTRIC UTILITY PLANT IN SERVICE**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	138,382	2,359	38
Overhead Conductors and Devices (365)	117,259	2,378	39
Underground Conduit (366)	121		40
Underground Conductors and Devices (367)	47,394		41
Line Transformers (368)	107,229	2,795	42
Services (369)	97,927		43
Meters (370)	21,535		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	35,393	2,342	47
<b>Total Distribution Plant</b>	<b>565,240</b>	<b>9,874</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,000		48
Structures and Improvements (390)	21,305		49
Office Furniture and Equipment (391)	2,009		50
Computer Equipment (391.1)	4,211		51
Transportation Equipment (392)	55,724	42,000	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	9,835		54
Laboratory Equipment (395)	3,246		55
Power Operated Equipment (396)	3,423		56
Communication Equipment (397)	6,505		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	705		140,036 38
Overhead Conductors and Devices (365)	432		119,205 39
Underground Conduit (366)			121 40
Underground Conductors and Devices (367)			47,394 41
Line Transformers (368)			110,024 42
Services (369)			97,927 43
Meters (370)			21,535 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			37,735 47
<b>Total Distribution Plant</b>	<b>1,137</b>	<b>0</b>	<b>573,977</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			7,000 48
Structures and Improvements (390)			21,305 49
Office Furniture and Equipment (391)			2,009 50
Computer Equipment (391.1)			4,211 51
Transportation Equipment (392)			97,724 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			9,835 54
Laboratory Equipment (395)			3,246 55
Power Operated Equipment (396)			3,423 56
Communication Equipment (397)			6,505 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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>113,258</b>	<b>42,000</b>	
<b>Total utility plant in service directly assignable</b>	<b>816,131</b>	<b>51,874</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>816,131</b>	<b>51,874</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>155,258</b>
<b>Total utility plant in service directly assignable</b>	<b>1,137</b>	<b>0</b>	<b>866,868</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>1,137</b>	<b>0</b>	<b>866,868</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		6.50	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		0.35	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

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

### 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	892	Wednesday	01/03/2001	18:00	494	1
February	02	903	Friday	02/02/2001	09:00	440	2
March	03	876	Monday	03/05/2001	09:00	450	3
April	04	809	Monday	04/02/2001	09:00	381	4
May	05	848	Tuesday	05/15/2001	12:00	384	5
June	06	891	Tuesday	06/26/2001	15:00	395	6
July	07	1,052	Tuesday	07/31/2001	18:00	430	7
August	08	1,034	Wednesday	08/08/2001	19:00	444	8
September	09	806	Friday	09/21/2001	12:00	364	9
October	10	766	Thursday	10/25/2001	12:00	406	10
November	11	840	Wednesday	11/28/2001	18:00	400	11
December	12	896	Friday	12/21/2001	09:00	468	12
<b>Total</b>	<b>10,613</b>					<b>5,056</b>	

**System Name** DAIRYLAND POWER

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

Type of Reading	Supplier
30 minutes integrated	DPC

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	5,056	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>5,056</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	4,761	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>4,761</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	295	27
<b>Total Energy Losses</b>	<b>295</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.8347%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>5,056</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	338	2,423	1
<b>Total Sales for Residential Sales</b>		<b>338</b>	<b>2,423</b>	
<b>Commercial &amp; Industrial</b>				
INTERDEPARTMENTAL	CG-1	3	34	2
SMALL COMMERCIAL & INDUSTRIAL	CG-1	81	1,100	3
SMALL COMMERCIAL -RURAL	CG-1	1	3	4
LARGE COMMERCIAL & INDUSTRIAL	CP-1	4	1,030	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>89</b>	<b>2,167</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	797	171	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>797</b>	<b>171</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,224</b>	<b>4,761</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		165,578	(8,415)	<b>157,163</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>165,578</b>	<b>(8,415)</b>	<b>157,163</b>	
		2,523	(121)	<b>2,402</b>	<b>2</b>
		77,875	(4,008)	<b>73,867</b>	<b>3</b>
		302	(11)	<b>291</b>	<b>4</b>
4,047		62,767	(3,320)	<b>59,447</b>	<b>5</b>
<b>4,047</b>	<b>0</b>	<b>143,467</b>	<b>(7,460)</b>	<b>136,007</b>	
		17,061	(508)	<b>16,553</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>17,061</b>	<b>(508)</b>	<b>16,553</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>4,047</b>	<b>0</b>	<b>326,106</b>	<b>(16,383)</b>	<b>309,723</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	GENERATION STATION				2
Type of Power Purchased (firm, dump, etc.)	NON FIRM				3
Voltage at Which Delivered					4
Point of Metering	GENERATION STATION				5
Total of 12 Monthly Maximum Demands -- kW	10,613				6
Average load factor	65.2598%				7
Total Cost of Purchased Power	144,751				8
Average cost per kWh	0.0286				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	494				12
February	440				13
March	450				14
April	381				15
May	384				16
June	395				17
July	430				18
August	444				19
September	364				20
October	406				21
November	400				22
December	468				23
<b>Total kWh (000)</b>	<b>5,056</b>	<b>0</b>			<b>24</b>

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

### PRODUCTION STATISTICS TOTALS

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

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	2
VIOLA GENE	2	1965	RECIP F&M	F & M	1,200	850	1
VIOLA GENE	1	1947	RECIP	F&M	400	600	2
<b>Total</b>						<u><u>1,450</u></u>	

### STEAM PRODUCTION PLANTS (cont.)

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

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

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>								
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)			
1965	2,400			665	700	665	630	<b>1</b>
1947	2,400			415	400	415	430	<b>2</b>
<b>Total</b>		<b>0</b>	<b>0</b>	<b>1,080</b>	<b>1,100</b>	<b>1,080</b>	<b>1,060</b>	

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
--------------------	-----	-----	----------------------------	-----	-----

NONE

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	489	93	3,297	1
Acquired during year		1	112	2
<b>Total</b>	<b>489</b>	<b>94</b>	<b>3,409</b>	<b>3</b>
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>489</b>	<b>94</b>	<b>3,409</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	425	66	2,697	8
In utility's use	3	3	30	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	61	25	682	12
<b>Total end of year</b>	<b>489</b>	<b>94</b>	<b>3,409</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	58	44,224	1
Sodium Vapor	100	40	56,174	2
Sodium Vapor	250	21	43,680	3
<b>Total</b>		<b>119</b>	<b>144,078</b>	
<b>Ornamental</b>				
Sodium Vapor	250	26	27,446	4
<b>Total</b>		<b>26</b>	<b>27,446</b>	
<b>Other</b>				
NONE				5
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service (Page E-06)

Transportation Equipment (392) the utility purchased a 1990 Ford F800.

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