



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BOSCOBEL MUNICIPAL UTILITIES

Principal Office: 1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805

For the Year Ended: DECEMBER 31, 2001

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

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

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



## TABLE OF CONTENTS

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

**TABLE OF CONTENTS**

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

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** BOSCOBEL MUNICIPAL UTILITIES

**Utility Address:** 1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805

**When was utility organized?** 1/1/1899

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** ARLIE HARRIS

**Title:** CITY ADMINISTRATOR

**Office Address:**

1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805

**Telephone:** (608) 375 - 5002

**Fax Number:** (608) 375 - 4750

**E-mail Address:** aharris@wppisys.org

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

**Name:** JOHN E VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES LLC

117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

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

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

**E-mail Address:** jackv@frontiernet.net

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

**Name:** LIONEL SCHLUMP

**Title:** CHAIR

**Office Address:**

1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805

**Telephone:** (683) 375 - 5002

**Fax Number:** (608) 375 - 4750

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** JOHN E VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

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

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

**E-mail Address:** jackv@frontiernet.net

**Date of most recent audit report:** 2/8/2002

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

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

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**Name:** MR MICHAEL REYNOLDS

**Title:** CITY ENGINEER/DIRECTOR OF PUBLIC WORKS

**Office Address:**  
1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805

**Telephone:** (608) 375 - 5002

**Fax Number:** (608) 375 - 4750

**E-mail Address:** mreynolds@wppisys.org

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**Name of utility commission/committee:** BOARD OF PUBLIC WORKS

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

- MR JEFF HANKE
- MR GARY KJOS
- MR JOHN MCNAMEE
- MR MICHAEL REYNOLDS
- MR LIONEL SCHLUMP
- MR JERRY WAGNER
- MR EDWARD WALTZ, JR

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**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 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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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,461,839	2,433,686	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,033,226	1,897,152	2
Depreciation Expense (403)	186,827	175,343	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	141,030	135,692	5
<b>Total Operating Expenses</b>	<b>2,361,083</b>	<b>2,208,187</b>	
<b>Net Operating Income</b>	<b>100,756</b>	<b>225,499</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>100,756</b>	<b>225,499</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)	54,481	71,169	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>54,481</b>	<b>71,169</b>	
<b>Total Income</b>	<b>155,237</b>	<b>296,668</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>155,237</b>	<b>296,668</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	57,770	67,205	14
Amortization of Debt Discount and Expense (428)	3,782	3,782	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>61,552</b>	<b>70,987</b>	
<b>Net Income</b>	<b>93,685</b>	<b>225,681</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,547,111	2,321,430	20
Balance Transferred from Income (433)	93,685	225,681	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>2,640,796</b>	<b>2,547,111</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 EARNED ON TEMPORARY INVESTMENTS AND RESTRICTED FUNDS	54,481	5
<b>Total (Acct. 419):</b>	<b>54,481</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	388,121	2,073,718	0	0	2,461,839	1
Less: interdepartmental sales	0	17,523	0	0	17,523	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>388,121</b>	<b>2,056,195</b>	<b>0</b>	<b>0</b>	<b>2,444,316</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	62,465		62,465	1
Electric operating expenses	115,665		115,665	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	283		283	8
Electric utility plant accounts	15,989		15,989	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>194,402</b>	<b>0</b>	<b>194,402</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,278,037	6,059,754	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,820,751	2,654,382	2
<b>Net Utility Plant</b>	<b>3,457,286</b>	<b>3,405,372</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	623,223	575,514	7
<b>Total Other Property and Investments</b>	<b>623,223</b>	<b>575,514</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	567,046	130	8
Temporary Cash Investments (132)		507,273	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	165,404	228,926	11
Other Accounts Receivable (143)	5,864	16,471	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	186,170	132,166	14
Materials and Supplies (150)	70,016	74,433	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>994,500</b>	<b>959,399</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	20,481	24,264	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	2,752	14,658	20
<b>Total Deferred Debits</b>	<b>23,233</b>	<b>38,922</b>	
<b>Total Assets and Other Debits</b>	<b>5,098,242</b>	<b>4,979,207</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	205,879	205,879	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,640,796	2,547,111	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,846,675</b>	<b>2,752,990</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,030,540	1,198,848	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,030,540</b>	<b>1,198,848</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	266,660	141,489	<b>28</b>
Payables to Municipality (233)	166,424	103,832	<b>29</b>
Customer Deposits (235)	1,909	1,859	<b>30</b>
Taxes Accrued (236)	109,769	112,673	<b>31</b>
Interest Accrued (237)	12,433	14,799	<b>32</b>
Other Current and Accrued Liabilities (238)	37	3,439	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>557,232</b>	<b>378,091</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	14,918	7,773	<b>36</b>
<b>Total Deferred Credits</b>	<b>14,918</b>	<b>7,773</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	648,877	641,505	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>5,098,242</b>	<b>4,979,207</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)	3,152,278	0	0	3,125,759	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	3,152,278	0	0	3,125,759	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	773,004	0	0	2,047,747	10
<b>Total Accumulated Provision</b>	773,004	0	0	2,047,747	
<b>Net Utility Plant</b>	2,379,274	0	0	1,078,012	

### 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>	724,163	1,930,219			<b>2,654,382</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	60,247	126,580			<b>186,827</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,874				<b>3,874</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		404			<b>404</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>64,121</b>	<b>126,984</b>	<b>0</b>	<b>0</b>	<b>191,105</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	15,280	8,159			<b>23,439</b>	<b>15</b>
Cost of removal		1,297			<b>1,297</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>15,280</b>	<b>9,456</b>	<b>0</b>	<b>0</b>	<b>24,736</b>	<b>19</b>
<b>Balance End of Year</b>	<b>773,004</b>	<b>2,047,747</b>	<b>0</b>	<b>0</b>	<b>2,820,751</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

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			58,338		58,338	62,536	2
<b>Total Electric Utility</b>					<b>58,338</b>	<b>62,536</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	58,338	62,536	1
Water utility	11,678	11,897	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>70,016</b>	<b>74,433</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>				
1991 ISSUE	2,000	428	4,000	1
1993 ISSUE	1,676	428	15,081	2
1998 ISSUE	107	428	1,400	3
<b>Total</b>			<b>20,481</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**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	205,879	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>205,879</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)	
1991 REFUNDING BONDS	07/07/1991	10/01/2003	6.80%	180,000	<b>1</b>
1998 REFUNDING BONDS	11/30/1998	10/01/2008	4.34%	449,266	<b>2</b>
1993 JOINT REFUNDING BOND 1979 ISSUE	11/30/1998	10/01/2006	4.28%	401,274	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>1,030,540</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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	112,673	1
<b>Accruals:</b>		
Charged water department expense	63,152	2
Charged electric department expense	77,878	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>141,030</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	119,783	6
Social Security taxes	17,498	7
PSC Remainder Assessment	3,068	8
<b>Other (explain):</b>		
WISCONSIN LICENSE FEE	3,585	9
<b>Total payments and other debits</b>	<b>143,934</b>	
<b>Balance end of year</b>	<b>109,769</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>					
1991 REFUNDING	4,684	16,955	18,375	3,264	1
1998 REFUNDING JOINT ELECTRIC AND WATERWORKS	5,050	20,741	21,497	4,294	2
Z	0			0	3
1998 REFUNDING WATERWORKS	5,065	20,074	20,264	4,875	4
<b>Subtotal</b>	<b>14,799</b>	<b>57,770</b>	<b>60,136</b>	<b>12,433</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,799</b>	<b>57,770</b>	<b>60,136</b>	<b>12,433</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	395,880	245,625	0	0	0	<b>641,505</b>	1
<b>Add credits during year:</b>							
For Services		7,372				<b>7,372</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>395,880</b>	<b>252,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>648,877</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND DEPRECIATION FUNDS	434,223	3
BOND REDEMPTION AND RESERVE FUNDS	189,000	4
<b>Total (Acct. 125):</b>	<b>623,223</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	29,542	6
Electric	133,719	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
ACCOUNTS RECEIVABLE TAX ROLL RELATED	2,143	9
<b>Total (Acct. 142):</b>	<b>165,404</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
MISCELLANEOUS WATER RECEIVABLES	822	12
MISCELLANEOUS ELECTRIC RECEIVABLES FOR SERVICE EXTENSION AND SUNDRY F	5,042	13
<b>Total (Acct. 143):</b>	<b>5,864</b>	
<b>Receivables from Municipality (145):</b>		
PUBLIC FIRE PROTECTION AND AMOUNTS DUE FROM PRIOR YEAR	186,170	14
<b>Total (Acct. 145):</b>	<b>186,170</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

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

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
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Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
UNAMORTIZED WATER TOWER CLEANING/PAINTING COSTS	2,752	17
<b>Total (Acct. 183):</b>	<b>2,752</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FOR PRIOR PERIODS OPERATING EXPENSES	166,424	18
<b>Total (Acct. 233):</b>	<b>166,424</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS CHARGES AWAITING APPLICATION	14,918	19
<b>Total (Acct. 253):</b>	<b>14,918</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	3,117,483	3,051,412	0	0	6,168,895	1
Materials and Supplies	11,787	60,437	0	0	72,224	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	748,583	1,988,983	0	0	2,737,566	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	395,880	249,311	0	0	645,191	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,984,807</b>	<b>873,555</b>	<b>0</b>	<b>0</b>	<b>2,858,362</b>	
Net Operating Income	90,331	10,425	0	0	100,756	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	4.55%	1.19%	N/A	N/A	3.52%	

### 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	205,879	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,593,953	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,799,832</b>	
<b>Net Income</b>		
Net Income	93,685	5
<b>Percent Return on Proprietary Capital</b>	<b>3.35%</b>	

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## 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.**

NONE

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

NONE

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

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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

A/C#183- The utility is amortizing costs of water tower cleaning and painting which was deferred over 8 1/2 years.

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### Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Mayor and Members of the  
Council of the City of Boscobel  
Boscobel, Wisconsin 53805

We have compiled the balance sheets of the City of Boscobel Municipal Electric and 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 27, 2002

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	380,189	1
<b>Total Sales of Water</b>	<b>380,189</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	710	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,222	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>7,932</b>	
<b>Total Operating Revenues</b>	<b>388,121</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	21,770	9
Water Treatment Expenses (630-635)	7,519	10
Transmission and Distribution Expenses (640-655)	43,994	11
Customer Accounts Expenses (901-904)	17,583	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	83,525	14
<b>Total Operation and Maintenance Expenses</b>	<b>174,391</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	60,247	15
Amortization Expense (404-407)		16
Taxes (408)	63,152	17
<b>Total Other Operating Expenses</b>	<b>123,399</b>	
<b>Total Operating Expenses</b>	<b>297,790</b>	
<b>NET OPERATING INCOME</b>	<b>90,331</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	0			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	1,036	52,363	157,940	4
Commercial	170	21,349	49,974	5
Industrial	1	1	316	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,207</b>	<b>73,713</b>	<b>208,230</b>	
Private Fire Protection Service (462)	9		5,445	7
Public Fire Protection Service (463)	1		129,915	8
Other Sales to Public Authorities (464)	36	22,778	36,599	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,253</b>	<b>96,491</b>	<b>380,189</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>
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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)	129,915	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>129,915</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	710	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>710</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	4,888	10
<b>Other (specify):</b> CREDIT ACT 11 ADJUSTMENT	1,486	11
RECONNECT CHARGES	357	12
MISCELLANEOUS ITEMS	491	13
<b>Total Other Water Revenues (474)</b>	<b>7,222</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		14
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	1,256	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	20,103	7
Operation Supplies and Expenses (623)	411	8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>21,770</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	4,116	11
Operation Supplies and Expenses (632)	3,403	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>7,519</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	13,885	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,977	16
Maintenance of Mains (651)	16,061	17
Maintenance of Services (652)	4,310	18
Maintenance of Meters (653)	5,063	19
Maintenance of Hydrants (654)	2,698	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>43,994</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>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,674	<b>22</b>
Accounting and Collecting Labor (902)	15,241	<b>23</b>
Supplies and Expenses (903)	668	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>17,583</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)	14,863	<b>27</b>
Office Supplies and Expenses (921)	14,074	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	10,040	<b>30</b>
Property Insurance (924)	2,773	<b>31</b>
Injuries and Damages (925)	3,290	<b>32</b>
Employee Pensions and Benefits (926)	35,826	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	1,155	<b>35</b>
Transportation Expenses (933)	1,222	<b>36</b>
Maintenance of General Plant (935)	282	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>83,525</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>174,391</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		58,221	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,410	2
<b>Net property tax equivalent</b>		<b>56,811</b>	
Social Security		5,859	3
PSC Remainder Assessment		482	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>63,152</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			Grant				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.213869				3
County tax rate	mills		4.351077				4
Local tax rate	mills		10.287292				5
School tax rate	mills		9.347846				6
Voc. school tax rate	mills		1.873332				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.073416</b>				<b>10</b>
Less: state credit	mills		1.287939				11
<b>Net tax rate</b>	mills		<b>24.785477</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.287292</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.221178</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.508470</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.073416</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.824920</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.785477</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.446024</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,082,690	3,082,690				22
Materials & Supplies	\$	11,897	11,897				23
<b>Subtotal</b>	\$	<b>3,094,587</b>	<b>3,094,587</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,094,587</b>	<b>3,094,587</b>				<b>26</b>
Assessment Ratio	dec.		0.920166				27
<b>Assessed Value</b>	\$	<b>2,847,534</b>	<b>2,847,534</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.446024</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>58,221</b>	<b>58,221</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	50,896					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>58,221</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,285		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	87,293		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>101,578</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	194,248		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	26,545		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	100,096		17
Diesel Pumping Equipment (326)	3,415		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>324,304</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)	12,920		23
<b>Total Water Treatment Plant</b>	<b>12,920</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,346		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)			14,285	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			87,293	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>101,578</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			194,248	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			26,545	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			100,096	17
Diesel Pumping Equipment (326)			3,415	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>324,304</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,920	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>12,920</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,346	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)	627,841		26
Transmission and Distribution Mains (343)	1,288,070	54,653	27
Fire Mains (344)	3,428		28
Services (345)	279,820	13,434	29
Meters (346)	149,908	9,433	30
Hydrants (348)	159,515	7,350	31
Other Transmission and Distribution Plant (349)	302		32
<b>Total Transmission and Distribution Plant</b>	<b>2,510,230</b>	<b>84,870</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,504		34
Office Furniture and Equipment (391)	5,404		35
Computer Equipment (391.1)	4,542		36
Transportation Equipment (392)	41,242		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,833		39
Laboratory Equipment (395)	602		40
Power Operated Equipment (396)	61,626		41
Communication Equipment (397)	2,903	0	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>133,656</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,082,688</b>	<b>84,870</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,082,688</b>	<b>84,870</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)			627,841	26
Transmission and Distribution Mains (343)	8,160		1,334,563	27
Fire Mains (344)			3,428	28
Services (345)	3,300		289,954	29
Meters (346)	1,120		158,221	30
Hydrants (348)	2,700		164,165	31
Other Transmission and Distribution Plant (349)			302	32
<b>Total Transmission and Distribution Plant</b>	<b>15,280</b>	<b>0</b>	<b>2,579,820</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,504	34
Office Furniture and Equipment (391)			5,404	35
Computer Equipment (391.1)			4,542	36
Transportation Equipment (392)			41,242	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			15,833	39
Laboratory Equipment (395)			602	40
Power Operated Equipment (396)			61,626	41
Communication Equipment (397)			2,903	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>133,656</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,280</b>	<b>0</b>	<b>3,152,278</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>15,280</b>	<b>0</b>	<b>3,152,278</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</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			10,811	<b>10,811</b>	1
February			9,475	<b>9,475</b>	2
March			10,553	<b>10,553</b>	3
April			10,605	<b>10,605</b>	4
May			12,638	<b>12,638</b>	5
June			11,628	<b>11,628</b>	6
July			14,379	<b>14,379</b>	7
August			12,925	<b>12,925</b>	8
September			10,896	<b>10,896</b>	9
October			11,173	<b>11,173</b>	10
November			10,433	<b>10,433</b>	11
December			8,949	<b>8,949</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>134,465</b>	<b>134,465</b>	
Less: Water sold				96,491	13
Volume pumped but not sold				<b>37,974</b>	14
Volume sold as a percent of volume pumped				<b>72%</b>	15
Volume used for water production, water quality and system maintenance				5,850	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>5,850</b>	19
Volume pumped but unaccounted for				<b>32,124</b>	20
Percent of water lost				<b>24%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				629	23
Date of maximum: 5/3/2001					24
Cause of maximum:					25
filling the reservoir after inspection and cleaning					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				179	26
Date of minimum: 12/22/2001					27
Total KWH used for pumping for the year				287,000	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>	
PARK STREET	2	715	16	1	No	<b>1</b>
WISCONSIN AVENUE	3	80	16	720,000	Yes	<b>2</b>
AIRPORT ROAD	4	120	16	1,080,000	Yes	<b>3</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)	1
Identification	2	3	4	1
Location	PARK STREET	WISCONSIN AVENUE	AIRPORT ROAD	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	BARKER PEERLESS	NATIONAL PUMP	5
Year Installed	1956	1972	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	500	750	8
Pump Motor or Standby Engine Mfr	A.O. SMITHWAY	US MOTORS	US MOTORS	10
Year Installed	1956	1972	1984	11
Type	OTHER	OTHER	OTHER	12
Horsepower	60	50	20	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	<b>3</b>
Year constructed	1939	1984	1998	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	155	35	215	<b>6</b>
Total capacity in gallons (actual)	200,000	500,000	400,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	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	1.0000	1.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<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	1.250	1,227	0	60	0	1,167	1
P	D	1.250	102	0	102	0	0	2
M	D	1.500	60	0	0	0	60	3
M	D	2.000	125	0	0	0	125	4
M	D	4.000	5,845	0	685	0	5,160	5
P	D	4.000	121	67	0	0	188	6
M	D	6.000	38,588	0	750	0	37,838	7
P	D	6.000	34,820	140	0	0	34,960	8
M	D	8.000	11,429	0	0	0	11,429	9
P	D	8.000	17,385	2,091	0	0	19,476	10
M	D	10.000	3,497	0	0	0	3,497	11
M	D	12.000	2,430	0	0	0	2,430	12
P	D	12.000	11,618	0	0	0	11,618	13
M	D	14.000	1,287	0	0	0	1,287	14
M	D	16.000	558	0	0	0	558	15
P	D	16.000	1,115	0	0	0	1,115	16
<b>Total Within Municipality</b>			<b>130,207</b>	<b>2,298</b>	<b>1,597</b>	<b>0</b>	<b>130,908</b>	
<b>Total Utility</b>			<b>130,207</b>	<b>2,298</b>	<b>1,597</b>	<b>0</b>	<b>130,908</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	936	0	22	0	914	34	1
P	0.750	3	0	0	0	3		2
P	1.000	4	0	0	0	4		3
M	1.000	403	24	0	0	427	116	4
P	1.250	2	0	0	0	2		5
M	1.250	3	0	0	0	3		6
P	1.500	4	0	0	0	4		7
M	1.500	13	1	0	0	14		8
P	2.000	10	0	0	0	10		9
M	2.000	18	0	0	0	18		10
M	3.000	3	0	0	0	3		11
P	4.000	3	0	0	0	3		12
M	4.000	3	0	0	0	3		13
M	6.000	1	0	0	0	1		14
P	6.000	3	0	0	0	3		15
M	8.000	1	0	0	0	1		16
P	8.000	1	0	0	0	1		17
P	12.000	1	0	0	0	1		18
<b>Total Utility</b>		<b>1,412</b>	<b>25</b>	<b>22</b>	<b>0</b>	<b>1,415</b>	<b>150</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	1,252	96	28	0	1,320	82	1
0.750	20	0	0	0	20	1	2
1.000	30	0	0	0	30	2	3
1.250	6	0	0	0	6	0	4
1.500	21	0	0	0	21	9	5
2.000	10	0	0	0	10	2	6
3.000	4	0	0	0	4	4	7
4.000	1	0	0	0	1	1	8
6.000	2	0	0	0	2	2	9
<b>Total:</b>	<b>1,346</b>	<b>96</b>	<b>28</b>	<b>0</b>	<b>1,414</b>	<b>103</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	1,013	121	0	16	0	170	1,320	1
0.750	17	2	0	1	0	0	20	2
1.000	4	22	0	2	0	2	30	3
1.250	0	4	0	2	0	0	6	4
1.500	0	17	0	4	0	0	21	5
2.000	0	4	0	6	0	0	10	6
3.000	0	0	1	3	0	0	4	7
4.000	0	0	1	0	0	0	1	8
6.000	0	0	0	2	0	0	2	9
<b>Total:</b>	<b>1,034</b>	<b>170</b>	<b>2</b>	<b>36</b>	<b>0</b>	<b>172</b>	<b>1,414</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	207	3	3	1	208	2
<b>Total Fire Hydrants</b>	<b>207</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>208</b>	
<b>Flushing Hydrants</b>						
	3			0	3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</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: 202

Number of distribution system valves end of year: 394

Number of distribution valves operated during year: 60

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## WATER OPERATING SECTION FOOTNOTES

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

A/C#623- Decrease is the result of lower level of supply purchases in 2001.

A/C#651- Maintenance of mains increase due to higher level of main break in cold weather.

A/C#902- Payroll increase reflects actual labor distribution.

A/C#921- Higher level of office supplies purchasing activity in 2001.

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### Water Mains (Page W-15)

Main additions were related to a main replacement project and were financed internally.

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### Water Services (Page W-16)

Service charges related to replacement project and were financed internally.

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

The adjustments to hydrants results from change due to physical inventory of this plant asset.

Number of distribution valves was less than 1/2 of system total; due to nature of workload utility staff were unable to operate more than the number reported.

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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)	2,060,454	1
<b>Total Sales of Electricity</b>	<b><u>2,060,454</u></b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	3,915	2
Miscellaneous Service Revenues (451)	120	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,740	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,489	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b><u>13,264</u></b>	
<b>Total Operating Revenues</b>	<b><u>2,073,718</u></b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,599,330	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	68,897	11
Customer Accounts Expenses (901-904)	41,769	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	148,839	14
<b>Total Operation and Maintenance Expenses</b>	<b><u>1,858,835</u></b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	126,580	15
Amortization Expense (404-407)		16
Taxes (408)	77,878	17
<b>Total Other Expenses</b>	<b><u>204,458</u></b>	
<b>Total Operating Expenses</b>	<b><u>2,063,293</u></b>	
<b>NET OPERATING INCOME</b>	<b><u><u>10,425</u></u></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	3,915	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,915</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NSF AND MISCELLANEOUS ITEMS	120	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>120</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>		
POLE CONTACTS	5,740	5
<b>Total Rent from Electric Property (454)</b>	<b>5,740</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
RECONNECT CHARGES	1,745	7
OTHER MISCELLANEOUS	1,744	8
<b>Total Other Electric Revenues (456)</b>	<b>3,489</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,599,330	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>1,599,330</b>	
<b>Total Power Production Expenses</b>	<b>1,599,330</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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	8,366	21
Line and Station Supplies and Expenses (562)	29,142	22
Street Lighting and Signal System Expenses (565)	3,192	23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	184	27
Maintenance of Lines (572)	26,249	28
Maintenance of Line Transformers (573)	126	29
Maintenance of Street Lighting and Signal Systems (574)	0	30
Maintenance of Meters (575)	1,638	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>68,897</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	19,510	33
Accounting and Collecting Labor (902)	21,597	34
Supplies and Expenses (903)	662	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<b>41,769</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)	24,765	<b>38</b>
Office Supplies and Expenses (921)	21,277	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	15,467	<b>41</b>
Property Insurance (924)	4,593	<b>42</b>
Injuries and Damages (925)	3,428	<b>43</b>
Employee Pensions and Benefits (926)	56,385	<b>44</b>
Regulatory Commission Expenses (928)	0	<b>45</b>
Miscellaneous General Expenses (930)	18,867	<b>46</b>
Transportation Expenses (933)	2,782	<b>47</b>
Maintenance of General Plant (935)	1,275	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>148,839</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,858,835</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		60,069	1
Social Security		11,639	2
Wisconsin Gross Receipts Tax		3,584	3
PSC Remainder Assessment		2,586	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>77,878</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			Grant				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.213869				3
County tax rate	mills		4.351077				4
Local tax rate	mills		10.287292				5
School tax rate	mills		9.347846				6
Voc. school tax rate	mills		1.873332				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.073416</b>				<b>10</b>
Less: state credit	mills		1.287939				11
<b>Net tax rate</b>	mills		<b>24.785477</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.287292</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.221178</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.508470</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.073416</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.824920</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.785477</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.446024</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,977,066	2,977,066				22
Materials & Supplies	\$	62,536	62,536				23
<b>Subtotal</b>	\$	<b>3,039,602</b>	<b>3,039,602</b>				<b>24</b>
Less: Plant Outside Limits	\$	84,202	84,202				25
<b>Taxable Assets</b>	\$	<b>2,955,400</b>	<b>2,955,400</b>				<b>26</b>
Assessment Ratio	dec.		0.920166				27
<b>Assessed Value</b>	\$	<b>2,719,459</b>	<b>2,719,459</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.446024</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>55,602</b>	<b>55,602</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	60,069					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>60,069</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

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

### ELECTRIC UTILITY PLANT IN SERVICE

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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)	30,295		29
Overhead Conductors and Devices (356)	72,095		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>102,390</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	4,287		34
Structures and Improvements (361)	0		35
Station Equipment (362)	771,835		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	172,450	12,398	38
Overhead Conductors and Devices (365)	270,485	3,562	39
Underground Conduit (366)	4,780	1,781	40
Underground Conductors and Devices (367)	339,278	2,156	41
Line Transformers (368)	495,238	10,092	42
Services (369)	172,179	5,618	43
Meters (370)	116,024	4,215	44
Installations on Customers' Premises (371)	5,962		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	196,981		47
<b>Total Distribution Plant</b>	<b>2,549,499</b>	<b>39,822</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,207		48
Structures and Improvements (390)	66,742		49
Office Furniture and Equipment (391)	9,396		50
Computer Equipment (391.1)	9,024		51
Transportation Equipment (392)	140,563		52
Stores Equipment (393)	1,634		53
Tools, Shop and Garage Equipment (394)	15,019		54
Laboratory Equipment (395)	6,482		55
Power Operated Equipment (396)	63,985	117,030	56
Communication Equipment (397)	5,125		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)			30,295 29
Overhead Conductors and Devices (356)			72,095 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>102,390</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			4,287 34
Structures and Improvements (361)			0 35
Station Equipment (362)			771,835 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			184,848 38
Overhead Conductors and Devices (365)	2,200		271,847 39
Underground Conduit (366)			6,561 40
Underground Conductors and Devices (367)			341,434 41
Line Transformers (368)	3,484		501,846 42
Services (369)			177,797 43
Meters (370)	2,475		117,764 44
Installations on Customers' Premises (371)			5,962 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			196,981 47
<b>Total Distribution Plant</b>	<b>8,159</b>	<b>0</b>	<b>2,581,162</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			7,207 48
Structures and Improvements (390)			66,742 49
Office Furniture and Equipment (391)			9,396 50
Computer Equipment (391.1)			9,024 51
Transportation Equipment (392)			140,563 52
Stores Equipment (393)			1,634 53
Tools, Shop and Garage Equipment (394)			15,019 54
Laboratory Equipment (395)			6,482 55
Power Operated Equipment (396)			181,015 56
Communication Equipment (397)			5,125 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>325,177</b>	<b>117,030</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,977,066</b>	<b>156,852</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>2,977,066</b>	<b>156,852</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>442,207</b>
<b>Total utility plant in service directly assignable</b>	<b>8,159</b>	<b>0</b>	<b>3,125,759</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>8,159</b>	<b>0</b>	<b>3,125,759</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)		1.60	1
7.2/12.5 kV (12kV)	0.55	26.44	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)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV		0.90	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</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</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	149
<b>Total</b>	<b>149</b>
<b>Total customers on rural lines at end of year</b>	<b>149</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	6,492	Tuesday	01/02/2001	18:00	3,614	1
February	02	6,278	Friday	02/02/2001	10:00	3,233	2
March	03	5,891	Thursday	03/01/2001	09:00	3,364	3
April	04	5,588	Monday	04/30/2001	13:00	2,966	4
May	05	6,940	Tuesday	05/15/2001	16:00	3,235	5
June	06	7,732	Tuesday	06/26/2001	17:00	3,486	6
July	07	9,169	Tuesday	07/31/2001	16:00	4,092	7
August	08	9,386	Tuesday	08/07/2001	17:00	4,083	8
September	09	6,910	Friday	09/07/2001	15:00	3,159	9
October	10	5,804	Tuesday	10/02/2001	14:00	3,270	10
November	11	5,953	Monday	11/26/2001	18:00	3,130	11
December	12	6,197	Wednesday	12/19/2001	18:00	3,378	12
<b>Total</b>		<b>82,340</b>				<b>41,010</b>	

**System Name** Wisconsin Public Power, Inc.

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

**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	41,009	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>41,009</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	39,265	18
Sales For Resale	0	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>39,265</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,744	27
<b>Total Energy Losses</b>	<b>1,744</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.2527%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>41,009</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	1,442	11,678	1
<b>Total Sales for Residential Sales</b>		<b>1,442</b>	<b>11,678</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	216	6,962	2
LARGE POWER COMMERCIAL	CP-1	9	3,459	3
LARGEPOWER COMMERCIAL	CP-2	7	16,538	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>232</b>	<b>26,959</b>	
<b>Public Street &amp; Highway Lighting</b>				
MUNICIPAL POWER	MP-1	4	287	5
MUNICIPAL STREET LIGHTS	MS-1	8	341	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>12</b>	<b>628</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>1,686</b>	<b>39,265</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>	
		740,166	(5,315)	<b>734,851</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>740,166</b>	<b>(5,315)</b>	<b>734,851</b>	
	0	461,694	(3,381)	<b>458,313</b>	<b>2</b>
10,925	13,741	171,384	(2,344)	<b>169,040</b>	<b>3</b>
35,311	42,265	644,042	(6,753)	<b>637,289</b>	<b>4</b>
<b>46,236</b>	<b>56,006</b>	<b>1,277,120</b>	<b>(12,478)</b>	<b>1,264,642</b>	
		17,696	(173)	<b>17,523</b>	<b>5</b>
		44,018	(580)	<b>43,438</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>61,714</b>	<b>(753)</b>	<b>60,961</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>46,236</b>	<b>56,006</b>	<b>2,079,000</b>	<b>(18,546)</b>	<b>2,060,454</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	WPPI				1
Point of Delivery	BOSCOBEL				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	ASTSIDE SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	82,340				6
Average load factor	<b>68.2270%</b>				7
Total Cost of Purchased Power	1,599,330				8
Average cost per kWh	<b>0.0390</b>				9
On-Peak Hours (if applicable)	700AM 21:00				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,755	1,859			12
February	1,565	1,668			13
March	1,630	1,734			14
April	1,457	1,509			15
May	1,636	1,600			16
June	1,741	1,744			17
July	1,950	2,142			18
August	2,110	1,973			19
September	1,445	1,714			20
October	1,675	1,595			21
November	1,534	1,596			22
December	1,509	1,869			23
<b>Total kWh (000)</b>	<b>20,007</b>	<b>21,003</b>			24

					(d)	(e)	
							25
							26
							27
							28
Name of Vendor	(d)		(e)				29
Point of Delivery							30
Voltage at Which Delivered							31
Point of Metering							32
Type of Power Purchased (firm, dump, etc.)							33
Total of 12 Monthly Maximum Demands -- kW							34
Average load factor							35
Total Cost of Purchased Power							36
Average cost per kWh							37
On-Peak Hours (if applicable)							38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>			39
January							40
February							41
March							42
April							43
May							44
June							45
July							46
August							47
September							48
October							49
November							50
December							51
<b>Total kWh (000)</b>							52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	(e)
Name of Substation	DOWNTOWN	OWNTOWN2	EASTSIDE	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	12,470	12,470	3
Num. Main Transformers in Operation	2	1	1	4
Capacity of Transformers in kVA	4,000	10,000	10,000	5
Number of Spare Transformers on Hand				6
15-Minute Maximum Demand in kW	1,152	3,936	5,100	7
Dt and Hr of Such Maximum Demand	08/07/2001 17:00	08/07/2001 17:00	07/31/2001 16:00	8 9
Kwh Output	4,262	16,353	18,910	10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation			(r)
	(n)	(o)	(p)	(q)
Name of Substation				23
Voltage--High Side				24
Voltage--Low Side				25
Num. of Main Transformers in Operation				26
Capacity of Transformers in kVA				27
Number of Spare Transformers on Hand				28
15-Minute Maximum Demand in kW				29
Dt and Hr of Such Maximum Demand				30
Kwh Output				31

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,987	401	27,381	1
Acquired during year	102	8	130	2
<b>Total</b>	<b>2,089</b>	<b>409</b>	<b>27,511</b>	<b>3</b>
Retired during year	99	14	468	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,990</b>	<b>395</b>	<b>27,043</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,848			8
In utility's use	6	360	25,059	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	136	35	1,984	12
<b>Total end of year</b>	<b>1,990</b>	<b>395</b>	<b>27,043</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>				
Sodium Vapor	100	164	11,904	1
Sodium Vapor	250	66	1,147	2
<b>Total</b>		<b>230</b>	<b>13,051</b>	
<b>Ornamental</b>				
Sodium Vapor	150	147	168,874	3
<b>Total</b>		<b>147</b>	<b>168,874</b>	
<b>Other</b>				
Sodium Vapor	100	24	81,344	4
Sodium Vapor	150	1	77,550	5
<b>Total</b>		<b>25</b>	<b>158,894</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

A/C#561- Decrease in labor reflects actual labor distribution for 2001.

A/C#562- Increase in line supply purchase volume in 2001.

A/C#572- Increase in overall maintenance of lines reflects actual labor distribution for 2001.

A/C#901- Decrease per actual payroll distribution in 2001.

A/C#902- Increase per actual payroll distribution in 2001.

A/C#921- Increase due to higher level of office supplies purchasing activity in 2001.

A/C#923- Decrease in engineering and other consulting in 2001.

A/C#926- Increase in health insurance expense and paid time off.

A/C#930- Increase due to general expenses for office facility and other related expenses.

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

A/C#396- Purchase of digger derrick truck.

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### Rural Line Customers (Page E-09)

Corrected rural customer total in 2001 to actual.

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