



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Principal Office: 65 E 12TH STREET
CLINTONVILLE, WI 54929

For the Year Ended: DECEMBER 31, 2001

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Utility Address: 65 E 12TH STREET
CLINTONVILLE, WI 54929

When was utility organized? 7/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS PENNY J KETTENHOVEN

Title: ASSISTANT MANAGER

Office Address:

65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7642

Fax Number: (715) 823 - 7650

E-mail Address: CWE@FRONTIERNET.NET

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

Name: MR DAVID MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

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

Name: MR JOHN BOOGREN

Title: GENERAL MANAGER

Office Address:

65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7640

Fax Number: (715) 823 - 7650

E-mail Address: cwe@frontiernet.net

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR DAVID MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

Date of most recent audit report: 3/1/2002

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

Names and titles of utility management including manager or superintendent:

Name: MR JOHN BOOGREN

Title: GENERAL MANAGER

Office Address:
65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7640

Fax Number: (715) 823 - 7650

E-mail Address: CWE@FRONTIERNET.NET

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- MR JOHN BOOGREN, GENERAL MANAGER
- MR EVAN HEDTKE, EX-OFFICIO
- MR AL KELLER, BOARD MEMBER
- MR TOM LEDERER, CHAIRMAN
- MR NANCY PREGONT, BOARD/COUNCIL MEMBER
- SON CAL ROLOFF, BOARD MEMBER
- MR DON SAWALL, BOARD MEMBER

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,905,771	5,174,904	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,016,092	4,307,705	2
Depreciation Expense (403)	316,786	281,655	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	236,511	197,652	5
Total Operating Expenses	4,569,389	4,787,012	
Net Operating Income	336,382	387,892	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	336,382	387,892	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	18,276	25,956	10
Miscellaneous Nonoperating Income (421)	117,443	122,588	11
Total Other Income	135,719	148,544	
Total Income	472,101	536,436	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	472,101	536,436	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	125,550	138,187	14
Amortization of Debt Discount and Expense (428)	4,065	4,065	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	129,615	142,252	
Net Income	342,486	394,184	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,241,596	2,847,412	20
Balance Transferred from Income (433)	342,486	394,184	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,584,082	3,241,596	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS AND SPECIAL ASSESSMENTS	18,276	5
Total (Acct. 419):	18,276	
Miscellaneous Nonoperating Income (421):		
NET EARNINGS FROM BADGER POWER MARKETING AUTHORITY	117,443	6
Total (Acct. 421):	117,443	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	565,778	4,339,993	0	0	4,905,771	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	507	2,079			2,586	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	565,271	4,337,914	0	0	4,903,185	

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	116,289		116,289	1
Electric operating expenses	272,052		272,052	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	1,469		1,469	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	389,810	0	389,810	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,993,935	9,609,614	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,855,384	3,577,384	2
Net Utility Plant	6,138,551	6,032,230	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	841,737	724,294	5
Other Investments (124)	15,855	21,103	6
Special Funds (125)	280,702	289,081	7
Total Other Property and Investments	1,138,294	1,034,478	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	342,322	134,575	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	501,381	579,965	11
Other Accounts Receivable (143)	75,568	66,542	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,903	13,321	14
Materials and Supplies (150)	224,814	218,100	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,168,988	1,012,503	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	40,311	44,376	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	40,311	44,376	
Total Assets and Other Debits	8,486,144	8,123,587	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	851,662	740,041	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,584,082	3,241,596	23
Total Proprietary Capital	4,435,744	3,981,637	
LONG-TERM DEBT			
Bonds (221)	2,402,802	2,587,802	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	3,854	12,781	26
Total Long-Term Debt	2,406,656	2,600,583	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	266,695	329,232	28
Payables to Municipality (233)	170,087	144,471	29
Customer Deposits (235)	160	487	30
Taxes Accrued (236)	202,557	205,674	31
Interest Accrued (237)	19,501	21,816	32
Other Current and Accrued Liabilities (238)	19,042	28,607	33
Total Current and Accrued Liabilities	678,042	730,287	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	36,867	3,451	36
Total Deferred Credits	36,867	3,451	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	928,835	807,629	41
Total Liabilities and Other Credits	8,486,144	8,123,587	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,045,930	0	0	5,948,005	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,045,930	0	0	5,948,005	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	882,611	0	0	2,972,773	10
Total Accumulated Provision	882,611	0	0	2,972,773	
Net Utility Plant	3,163,319	0	0	2,975,232	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	805,341	2,772,043			3,577,384	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	84,175	232,611			316,786	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,852				2,852	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	87,027	232,611	0	0	319,638	13
Debits during year						14
Book cost of plant retired	9,757	31,876			41,633	15
Cost of removal		5			5	16
Other debits (specify):						17
					0	18
Total debits	9,757	31,881	0	0	41,638	19
Balance End of Year	882,611	2,972,773	0	0	3,855,384	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			185,876		185,876	186,818	2
Total Electric Utility					185,876	186,818	

Account	Total End of Year	Amount Prior Year	
Electric utility total	185,876	186,818	1
Water utility	38,938	31,282	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	224,814	218,100	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 WATER BONDS	1,437	428	1,437	1
1994 ELECTRIC BOND	249	428	250	2
1994 WATER BOND	172	428	688	3
1998 ELECTRIC BONDS	1,311	428	21,952	4
1998 WATER BONDS	896	428	15,984	5
Total			40,311	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	740,041	1
Changes during year (explain):		
WATER CONTRIBUTED CAPITAL BY MUNICIPALITY	74,378	2
ELECTRIC CONTRIBUTED CAPITAL BY MUNICIPALITY	37,243	3
Balance end of year	<u><u>851,662</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)	
1994 Electric Bonds	01/18/1994	11/01/2002	4.55%	32,441	1
1994 Water Bonds	01/18/1994	11/01/2005	4.55%	110,361	2
1998 Electric Bonds	09/01/1998	11/01/2019	4.95%	1,315,000	3
1998 Water Bonds	09/01/1998	11/01/2019	4.95%	945,000	4
Total Bonds (Account 221):				2,402,802	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Capacitor Bank	05/01/1992	05/01/2002	5.02%	3,854	1
Total for Account 224				3,854	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	205,674	1
Accruals:		
Charged water department expense	87,463	2
Charged electric department expense	149,048	3
Charged sewer department expense	1,789	4
Other (explain):		
NONE		5
Total Accruals and other credits	238,300	
Taxes paid during year:		
County, state and local taxes	205,674	6
Social Security taxes	28,916	7
PSC Remainder Assessment	6,827	8
Other (explain):		
NONE		9
Total payments and other debits	241,417	
Balance end of year	202,557	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
1994 WATER BONDS	968	5,663	5,969	662	2
1994 ELECTRIC BONDS	1,419	3,632	4,857	194	3
1998 WATER BONDS	8,209	48,840	49,253	7,796	4
1998 ELECTRIC BONDS	11,220	66,949	67,320	10,849	5
Subtotal	21,816	125,084	127,399	19,501	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPACITOR BANK	0	438	438	0	7
CUSTOMER DEPOSITS	0	28	28	0	8
Subtotal	0	466	466	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	21,816	125,550	127,865	19,501	

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	681,907	123,076	2,646	0	0	807,629	1
Add credits during year:							
For Services	3,800	50,698				54,498	2
For Mains	61,708					61,708	3
Other (specify):							
HYDRANTS	5,000					5,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	752,415	173,774	2,646	0	0	928,835	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN BADGER POWER MARKETING AUTHORITY	841,737	1
Total (Acct. 123):	841,737	
Other Investments (124):		
SPECIAL ASSESSMENTS	15,855	2
Total (Acct. 124):	15,855	
Special Funds (125):		
BOND RESERVE FUND	216,328	3
PRINCIPAL AND INTEREST SPECIAL REDEMPTION FUND	64,374	4
Total (Acct. 125):	280,702	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	68,447	6
Electric	432,934	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	501,381	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	75,568	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	75,568	
Receivables from Municipality (145):		
DUE FROM CITY OF CLINTONVILLE	24,903	13
Total (Acct. 145):	24,903	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO CITY OF CLINTONVILLE FOR SEWER BILLINGS	170,087	17
Total (Acct. 233):	170,087	
Other Deferred Credits (253):		
LOW INCOME ENERGY ASSISTANCE COLLECTIONS	36,867	18
Total (Acct. 253):	36,867	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,970,484	5,831,290	0	0	9,801,774	1
Materials and Supplies	35,110	186,347	0	0	221,457	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	843,976	2,872,408	0	0	3,716,384	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	717,161	151,071	0	0	868,232	6
Other (specify):					0	7
Average Net Rate Base	2,444,457	2,994,158	0	0	5,438,615	
Net Operating Income	184,016	152,366	0	0	336,382	8
Net Operating Income as a percent of Average Net Rate Base	7.53%	5.09%	N/A	N/A	6.19%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	795,851	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,412,839	3
Other (Specify):		4
Total Average Proprietary Capital	4,208,690	
Net Income		
Net Income	342,486	5
Percent Return on Proprietary Capital	8.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Water

In 2001 there was a combined Street and Utility project initiated by the City of Clintonville thus, the city agreed to pay for the project and contribute the capital to the Water Utility.

Electric

The contributed capital by municipality in 2001 is for new line to TIF 2 that the utility billed the City of Clintonville for.

Identification and Ownership - Contacts (Page iv)

no response; look for explanation of other tax rate in 2002 report. 2/5/03
ele

12/9/02 email:

Dear Mrs. Kettenhoven:

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

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, please provide a more detailed description for the \$24,903 reported in Account 145 and follow this procedure in the future.
2. As directed in the head notes of the Property Tax Equivalent schedule on page W-7, please provide an explanation of the Other tax rate - Local or line 8.

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

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

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	559,972	1
Total Sales of Water	559,972	
Other Operating Revenues		
Forfeited Discounts (470)	1,762	2
Miscellaneous Service Revenues (471)	937	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,107	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,806	
Total Operating Revenues	565,778	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	51,215	9
Water Treatment Expenses (630-635)	8,326	10
Transmission and Distribution Expenses (640-655)	30,066	11
Customer Accounts Expenses (901-904)	29,337	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	91,180	14
Total Operation and Maintenance Expenses	210,124	
Other Operating Expenses		
Depreciation Expense (403)	84,175	15
Amortization Expense (404-407)		16
Taxes (408)	87,463	17
Total Other Operating Expenses	171,638	
Total Operating Expenses	381,762	
NET OPERATING INCOME	184,016	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,699	83,617	255,157	4
Commercial	223	40,302	94,677	5
Industrial	18	10,720	12,256	6
Total Metered Sales to General Customers (461)	1,940	134,639	362,090	
Private Fire Protection Service (462)	15		10,628	7
Public Fire Protection Service (463)	1		170,505	8
Other Sales to Public Authorities (464)	23	7,494	16,749	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,979	142,133	559,972	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	170,505	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	170,505	
Forfeited Discounts (470):		
Customer late payment charges	1,762	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,762	
Miscellaneous Service Revenues (471):		
TURN-ON CHARGES AND OTHER METER REPAIR CHARGES	937	7
Total Miscellaneous Service Revenues (471)	937	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,107	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,107	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	28,450	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,511	7
Operation Supplies and Expenses (623)	686	8
Maintenance of Pumping Plant (625)	5,568	9
Total Pumping Expenses	51,215	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	8,326	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,326	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	2,402	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,002	16
Maintenance of Mains (651)	11,821	17
Maintenance of Services (652)	12,087	18
Maintenance of Meters (653)	520	19
Maintenance of Hydrants (654)	2,234	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	30,066	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,467	22
Accounting and Collecting Labor (902)	17,176	23
Supplies and Expenses (903)	4,187	24
Uncollectible Accounts (904)	507	25
Total Customer Accounts Expenses	29,337	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	24,429	27
Office Supplies and Expenses (921)	9,457	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	14,747	30
Property Insurance (924)	5,515	31
Injuries and Damages (925)	11,922	32
Employee Pensions and Benefits (926)	11,493	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	8,425	35
Transportation Expenses (933)	3,273	36
Maintenance of General Plant (935)	1,919	37
Total Administrative and General Expenses	91,180	
Total Operation and Maintenance Expenses	210,124	

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		80,522	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,789	2
Net property tax equivalent		78,733	
Social Security		7,932	3
PSC Remainder Assessment		798	4
Other (specify): NONE			5
Total tax expense		87,463	

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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211839				3
County tax rate	mills		5.107737				4
Local tax rate	mills		7.519838				5
School tax rate	mills		11.540399				6
Voc. school tax rate	mills		1.848618				7
Other tax rate - Local	mills		2.304852				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.533283				10
Less: state credit	mills		1.530000				11
Net tax rate	mills		27.003283				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.519838				14
Combined School Tax Rate	mills		13.389017				15
Other Tax Rate - Local	mills		2.304852				16
Total Local & School Tax	mills		23.213707				17
Total Tax Rate	mills		28.533283				18
Ratio of Local and School Tax to Total	dec.		0.813566				19
Total tax net of state credit	mills		27.003283				20
Net Local and School Tax Rate	mills		21.968951				21
Utility Plant, Jan. 1	\$	3,895,038	3,895,038				22
Materials & Supplies	\$	31,282	31,282				23
Subtotal	\$	3,926,320	3,926,320				24
Less: Plant Outside Limits	\$	57,195	57,195				25
Taxable Assets	\$	3,869,125	3,869,125				26
Assessment Ratio	dec.		0.947309				27
Assessed Value	\$	3,665,257	3,665,257				28
Net Local & School Rate	mills		21.968951				29
Tax Equiv. Computed for Current Year	\$	80,522	80,522				30
Tax Equivalent per 1994 PSC Report	\$	73,151					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	80,522					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,624		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)	190,071		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	197,695	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	159,397		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	154,373		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,649		20
Total Pumping Plant	315,419	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,746		23
Total Water Treatment Plant	15,746	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,890		24
Structures and Improvements (341)	32,469		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,624	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)			190,071	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	197,695	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			159,397	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			154,373	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,649	20
Total Pumping Plant	0	0	315,419	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,746	23
Total Water Treatment Plant	0	0	15,746	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,890	24
Structures and Improvements (341)			32,469	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	579,905		26
Transmission and Distribution Mains (343)	1,739,468	117,369	27
Fire Mains (344)	0		28
Services (345)	345,087	6,447	29
Meters (346)	171,952	1,817	30
Hydrants (348)	178,956	28,270	31
Other Transmission and Distribution Plant (349)	21,184		32
Total Transmission and Distribution Plant	3,075,911	153,903	
GENERAL PLANT			
Land and Land Rights (389)	2,315		33
Structures and Improvements (390)	92,823	6,453	34
Office Furniture and Equipment (391)	44,597	167	35
Computer Equipment (391.1)	27,554		36
Transportation Equipment (392)	31,042		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	27,646	108	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	47,129		41
Communication Equipment (397)	17,161	18	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	290,267	6,746	
Total utility plant in service directly assignable	3,895,038	160,649	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,895,038	160,649	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			579,905 26
Transmission and Distribution Mains (343)	7,432		1,849,405 27
Fire Mains (344)			0 28
Services (345)			351,534 29
Meters (346)	1,657		172,112 30
Hydrants (348)	668		206,558 31
Other Transmission and Distribution Plant (349)			21,184 32
Total Transmission and Distribution Plant	9,757	0	3,220,057
GENERAL PLANT			
Land and Land Rights (389)			2,315 33
Structures and Improvements (390)			99,276 34
Office Furniture and Equipment (391)			44,764 35
Computer Equipment (391.1)			27,554 36
Transportation Equipment (392)			31,042 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			27,754 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			47,129 41
Communication Equipment (397)			17,179 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	297,013
Total utility plant in service directly assignable	9,757	0	4,045,930
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,757	0	4,045,930

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			12,471	12,471	1
February			10,807	10,807	2
March			12,221	12,221	3
April			12,047	12,047	4
May			13,429	13,429	5
June			14,155	14,155	6
July			16,227	16,227	7
August			15,091	15,091	8
September			13,601	13,601	9
October			12,672	12,672	10
November			11,695	11,695	11
December			12,318	12,318	12
Total annual pumpage	0	0	156,734	156,734	
Less: Water sold				142,133	13
Volume pumped but not sold				14,601	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				4,033	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				3,730	18
Total volume not sold but accounted for				7,763	19
Volume pumped but unaccounted for				6,838	20
Percent of water lost				4%	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.)				1,004	23
Date of maximum: 5/30/2001					24
Cause of maximum:					25
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				224	26
Date of minimum: 2/6/2001					27
Total KWH used for pumping for the year				273,770	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
70 W 1ST STREET	Well 1	86	12	31,290	Yes	1
E9073 W 1ST STREET	Well 2	134	12	161,613	Yes	2
WEST 1ST STREET	Well 3	142	12	42,002	Yes	3
55 WAUPACA STREET	Well 4	48	26	51,545	Yes	4
225 PINE STREET	Well 6	184	12	109,438	Yes	5
128 PERSHING STREET	Well 7	63	16	33,517	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2	WELL 3	1
Location	70 W 1ST STREET	E 9073 W 1ST STREET	WEST 1ST STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE 10-L-20	GOULDS 12RJHO	GOULDS 8DHH-0 SEMI OPEN	5
Year Installed	1997	1997	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	1,200	500	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	10
Year Installed	1997	1997	1925	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 6	WELL 7	14
Location	55 WAUPACA STREET	225 PINE STREET	128 PERSHING STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	SIMMONS SL95	SIMMONS SL9 SEMI OPEN	FAIRBANKS MORSE	18
Year Installed	1997	1997	1997	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	400	450	265	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	1995	1925	1925	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	30	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	CTY HYW I TOWER	HARRIET STREET TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1997	1937	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	157	110	6
Total capacity in gallons (actual)	400,000	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	3.000	122	0	0	0	122	1	
M	D	4.000	7,646	10	0	0	7,656	2	
P	D	4.000	8	350	0	0	358	3	
M	D	6.000	103,311	0	0	0	103,311	4	
P	D	6.000	4,333	190	0	0	4,523	5	
M	D	8.000	19,269	0	0	0	19,269	6	
P	D	8.000	2,721	2,383	0	0	5,104	7	
M	D	10.000	12,494	0	0	0	12,494	8	
P	D	10.000	3,464	0	0	0	3,464	9	
M	D	12.000	1,991	0	0	0	1,991	10	
P	D	12.000	356	0	0	0	356	11	
A	T	14.000	13,487	0	0	0	13,487	12	
M	T	14.000	13,123	0	448	0	12,675	13	
P	D	14.000	490	1,474	0	0	1,964	14	
Total Within Municipality			182,815	4,407	448	0	186,774		
Total Utility			182,815	4,407	448	0	186,774		

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)	
P	0.625	545	0	0	0	545		1
M	0.750	1,363	0	0	0	1,363	235	2
P	0.750	34	0	0	0	34	34	3
L	1.000	1	0	0	0	1		4
M	1.000	167	0	0	0	167	45	5
P	1.000	95	3	0	0	98	22	6
M	1.250	18	0	0	0	18		7
L	1.250	2	0	0	0	2		8
M	1.500	16	0	0	0	16	1	9
P	1.500	5	1	0	0	6	2	10
P	2.000		2	0	0	2		11
M	2.000	49	0	0	0	49	1	12
M	3.000	2	0	0	0	2		13
M	4.000	31	0	0	0	31	1	14
M	6.000	8	0	0	0	8		15
P	8.000		1	0	0	1		16
Total Utility		2,336	7	0	0	2,343	341	

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	1,981	0	9	0	1,972	20	1
0.750	50	0	0	1	51	0	2
1.000	55	0	0	0	55	1	3
1.250	1	0	0	0	1	0	4
1.500	44	0	4	0	40	3	5
2.000	19	0	0	(4)	15	0	6
3.000	10	0	0	(2)	8	1	7
4.000	4	0	0	0	4	3	8
6.000	5	0	0	0	5	4	9
Total:	2,169	0	13	(5)	2,151	32	

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	1,687	144	7	2	0	132	1,972	1
0.750	21	17	1	1	0	11	51	2
1.000	0	35	7	10	0	3	55	3
1.250	0	0	1	0	0	0	1	4
1.500	0	27	3	6	0	4	40	5
2.000	0	8	3	2	0	2	15	6
3.000	0	4	1	2	0	1	8	7
4.000	0	0	0	1	2	1	4	8
6.000	0	0	0	0	5	0	5	9
Total:	1,708	235	23	24	7	154	2,151	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	262	6	1		267	2
Total Fire Hydrants	262	6	1	0	267	
Flushing Hydrants						
	6	6			12	3
Total Flushing Hydrants	6	6	0	0	12	

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:	267
Number of distribution system valves end of year:	791
Number of distribution valves operated during year:	390

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

(625) Maintenance of pumps was lower due to a pump rehabilitation in 2000 that cost \$13,927.

(651) Maintenance of mains was abnormally high in 2000. The costs incurred in 2001 are more in line with the historical average.

(920) Administrative and General Salaries was higher in 2001 due to hiring a new General Manager. The position was open in 2000 for several months thus the expense was lower than normal in 2000. Cost of living increases were also a part of the increase over 2000.

Water Utility Plant in Service (Page W-08)

(343) \$117,369 was contributed by developers and the City of Clintonville for 2001 water main projects. The city's portion (\$55,658) was for the 2001 combined street and utility project paid by the city.

(346) Meter additions for 2001 were for parts for new meters. No new meters added on W-17.

(348) \$22,270 of hydrant additions were paid by developers and the City of Clintonville. The city's portion (\$17,270) was for the 2001 combined street and utility project paid by the city. \$6,000 was financed by operations.

Water Mains (Page W-15)

All water main additions in 2001 were financed by the contractors and billed directly to the customers receiving the service. \$55,658 of the total was contributed by the city for the 2001 street and utility project financed by the city.

Water Services (Page W-16)

Water services in 2001 were financed by contractors and operating revenue. \$5,250 was paid by contractors and contributed to the Utility. \$1,450 of the contributed capital was paid by the city for the 2001 street and utility project.

Meters (Page W-17)

Adjustments were recorded to adjust total meters on hand to actual.

In 2001 the Water Utility purchased parts for new meters which were added to the asset account. No additional meters were purchased.

Hydrants and Distribution System Valves (Page W-18)

In 2000, 300 valves were tested and in 2001 the number of valves tested increased to 390. The Utility was 6 valves short of testing half. The plan is to test at least half the valves in 2002. The testing program will depend on the availability of summer employees.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	4,291,629	1
Total Sales of Electricity	4,291,629	
Other Operating Revenues		
Forfeited Discounts (450)	8,729	2
Miscellaneous Service Revenues (451)	225	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	22,246	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	17,164	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	48,364	
Total Operating Revenues	4,339,993	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	3,329,618	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	194,005	11
Customer Accounts Expenses (901-904)	49,874	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	232,471	14
Total Operation and Maintenance Expenses	3,805,968	
Other Expenses		
Depreciation Expense (403)	232,611	15
Amortization Expense (404-407)		16
Taxes (408)	149,048	17
Total Other Expenses	381,659	
Total Operating Expenses	4,187,627	
NET OPERATING INCOME	152,366	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	8,729	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,729	
Miscellaneous Service Revenues (451):		
RECONNECT CHARGES	225	3
Total Miscellaneous Service Revenues (451)	225	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	22,246	5
Total Rent from Electric Property (454)	22,246	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALE OF SCRAP METAL	3,559	7
SALES TAX DISCOUNT	935	8
TREE TRIMMING	4,500	9
CHARGES FOR REPAIRS AND OTHER SERVICES	5,495	10
CHARTER CABLE ADMINISTRATIVE CHARGES	2,675	11
Total Other Electric Revenues (456)	17,164	
Amortization of Construction Grants (457):		
NONE		12
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	3,329,618	15
Other Expenses (546)		16
Total Other Power Supply Expenses	3,329,618	
Total Power Production Expenses	3,329,618	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	6,250	21
Line and Station Supplies and Expenses (562)	6,051	22
Street Lighting and Signal System Expenses (565)	10,007	23
Meter Expenses (566)	11,139	24
Customer Installations Expenses (567)	3,036	25
Miscellaneous Distribution Expenses (569)	4,682	26
Maintenance of Structures and Equipment (571)	1,734	27
Maintenance of Lines (572)	128,280	28
Maintenance of Line Transformers (573)	16,005	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)	6,821	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	194,005	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	15,067	33
Accounting and Collecting Labor (902)	28,622	34
Supplies and Expenses (903)	4,144	35
Uncollectible Accounts (904)	2,041	36
Total Customer Accounts Expenses	49,874	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	54,174	38
Office Supplies and Expenses (921)	12,881	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	44,672	41
Property Insurance (924)	8,272	42
Injuries and Damages (925)	31,317	43
Employee Pensions and Benefits (926)	30,173	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	40,518	46
Transportation Expenses (933)	5,166	47
Maintenance of General Plant (935)	5,298	48
Total Administrative and General Expenses	232,471	
 Total Operation and Maintenance Expenses	 3,805,968	

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		122,035	1
Social Security		20,984	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		6,029	4
Other (specify): NONE			5
Total tax expense		149,048	

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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211839				3
County tax rate	mills		5.107737				4
Local tax rate	mills		7.519838				5
School tax rate	mills		11.540399				6
Voc. school tax rate	mills		1.848618				7
Other tax rate - Local	mills		2.304852				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.533283				10
Less: state credit	mills		1.530000				11
Net tax rate	mills		27.003283				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.519838				14
Combined School Tax Rate	mills		13.389017				15
Other Tax Rate - Local	mills		2.304852				16
Total Local & School Tax	mills		23.213707				17
Total Tax Rate	mills		28.533283				18
Ratio of Local and School Tax to Total	dec.		0.813566				19
Total tax net of state credit	mills		27.003283				20
Net Local and School Tax Rate	mills		21.968951				21
Utility Plant, Jan. 1	\$	5,714,576	5,714,576				22
Materials & Supplies	\$	186,818	186,818				23
Subtotal	\$	5,901,394	5,901,394				24
Less: Plant Outside Limits	\$	37,560	37,560				25
Taxable Assets	\$	5,863,834	5,863,834				26
Assessment Ratio	dec.		0.947309				27
Assessed Value	\$	5,554,863	5,554,863				28
Net Local & School Rate	mills		21.968951				29
Tax Equiv. Computed for Current Year	\$	122,035	122,035				30
Tax Equivalent per 1994 PSC Report	\$	87,272					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	122,035					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,706		34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,277,565		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	902,236	30,423	38
Overhead Conductors and Devices (365)	624,109	83,561	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	234,004	36,137	41
Line Transformers (368)	514,268	80,844	42
Services (369)	272,190	15,348	43
Meters (370)	181,530	4,984	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	153,200	293	47
Total Distribution Plant	5,160,808	251,590	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	117,785	9,680	49
Office Furniture and Equipment (391)	43,248	251	50
Computer Equipment (391.1)	61,845	1,150	51
Transportation Equipment (392)	230,936		52
Stores Equipment (393)	1,586		53
Tools, Shop and Garage Equipment (394)	55,566	2,068	54
Laboratory Equipment (395)	20,726		55
Power Operated Equipment (396)	15,100	540	56
Communication Equipment (397)	6,976	26	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,706 34
Structures and Improvements (361)			0 35
Station Equipment (362)			2,277,565 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	338		932,321 38
Overhead Conductors and Devices (365)	527		707,143 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			270,141 41
Line Transformers (368)	28,040		567,072 42
Services (369)	157		287,381 43
Meters (370)	2,806		183,708 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	8		153,485 47
Total Distribution Plant	31,876	0	5,380,522
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			127,465 49
Office Furniture and Equipment (391)			43,499 50
Computer Equipment (391.1)			62,995 51
Transportation Equipment (392)			230,936 52
Stores Equipment (393)			1,586 53
Tools, Shop and Garage Equipment (394)			57,634 54
Laboratory Equipment (395)			20,726 55
Power Operated Equipment (396)			15,640 56
Communication Equipment (397)			7,002 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	553,768	13,715	
Total utility plant in service directly assignable	5,714,576	265,305	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	5,714,576	265,305	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	567,483
Total utility plant in service directly assignable	31,876	0	5,948,005
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	31,876	0	5,948,005

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.52	32.97	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.10	24.49	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV	0.23	3.20	9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	15,723	Wednesday	01/17/2001	11:00	7,610	1
February	02	15,559	Tuesday	02/27/2001	09:00	6,782	2
March	03	15,361	Wednesday	03/21/2001	09:00	7,255	3
April	04	15,021	Tuesday	04/03/2001	13:00	6,702	4
May	05	15,347	Wednesday	05/30/2001	13:00	6,910	5
June	06	17,746	Tuesday	06/26/2001	15:00	7,005	6
July	07	17,026	Wednesday	07/18/2001	11:00	7,346	7
August	08	17,131	Monday	08/06/2001	14:00	7,690	8
September	09	15,185	Wednesday	09/12/2001	13:00	6,216	9
October	10	14,335	Wednesday	10/17/2001	14:00	6,986	10
November	11	13,898	Thursday	11/01/2001	09:00	6,152	11
December	12	14,623	Thursday	12/13/2001	15:00	6,403	12
Total		186,955				83,057	

System Name

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

Type of Reading	Supplier
60 minutes integrated	BADGER POWER MARKETING AUTHORITY OF V

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	83,057	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	83,057	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	79,299	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		
Electric Utility	68	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	68	22
Total Sold and Used	79,367	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	3,690	25
Total Energy Losses	3,690	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.4427%	27
Total Disposition of Energy	83,057	28

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)
Residential Sales				
RESIDENTIAL	RG-1	2,261	18,143	1
Total Sales for Residential Sales		2,261	18,143	
Commercial & Industrial				
INDUSTRIAL	CP-2	14	41,007	2
COMMERCIAL	GS-1	362	18,657	3
COMMERCIAL	GS-3	51	646	4
Total Sales for Commercial & Industrial		427	60,310	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	17	846	5
Total Sales for Public Street & Highway Lighting		17	846	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,705	79,299	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,077,465		1,077,465	1
0	0	1,077,465	0	1,077,465	
		2,039,043		2,039,043	2
		1,007,833		1,007,833	3
		103,028		103,028	4
0	0	3,149,904	0	3,149,904	
		64,260		64,260	5
0	0	64,260	0	64,260	
				0	6
0	0	0	0	0	
0	0	4,291,629	0	4,291,629	

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	Badger Power				1
Point of Delivery	Clintonville				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	34.5				4
Point of Metering	Clintonville				5
Total of 12 Monthly Maximum Demands -- kW	186,995				6
Average load factor	60.8448%				7
Total Cost of Purchased Power	3,329,618				8
Average cost per kWh	0.0401				9
On-Peak Hours (if applicable)	0800-2000				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,338	4,273			12
February	3,029	3,754			13
March	3,276	3,979			14
April	3,033	3,669			15
May	3,309	3,602			16
June	3,274	3,730			17
July	3,327	4,018			18
August	3,720	3,970			19
September	2,700	3,516			20
October	3,329	3,656			21
November	2,864	3,288			22
December	2,740	3,663			23
Total kWh (000)	37,939	45,118			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Downtown	E-Madison	Industrial			1
Voltage--High Side	3,450	3,450	3,450			2
Voltage--Low Side	416	416	416			3
Num. Main Transformers in Operation	2	1	2			4
Capacity of Transformers in kVA	15,000	7,500	17,500			5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
						19
Kwh Output						20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
						29
Kwh Output						30

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	2,973	812	51,345	1
Acquired during year	98	28	4,776	2
Total	3,071	840	56,121	3
Retired during year	46	16	2,790	4
Sales, transfers or adjustments increase (decrease)	0			5
Number end of year	3,025	824	53,331	6
Number end of year accounted for as follows:				7
In customers' use	2,778	721	47,264	8
In utility's use	10	4	105	9
Inactive transformers on system				10
Locked meters on customers' premises	2			11
In stock	235	99	5,962	12
Total end of year	3,025	824	53,331	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	500	1	1,270	1
Sodium Vapor	150	369	468,959	2
Sodium Vapor	250	148	187,960	3
Total		518	658,189	
Ornamental				
Sodium Vapor	150	171	217,170	4
Total		171	217,170	
Other				
Other	320	4	5,080	5
Total		4	5,080	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

(454) Rent from Electric Property was down in 2001 due to recording two years worth of rent in 2000. The leases are paid at the end of the term and thus in 2000, 1999's payment was recorded in January of 2000 and the 2000 payment was accrued as a year end journal entry in December.

Electric Operation & Maintenance Expenses (Page E-03)

(572) Expensed \$31,280 worth of obsolete wire that was in inventory. New General Manager ensured that a complete inventory was taken during his first year-end.

(575) 2001 expenses included \$3,200 for meter testing.

(920) Administrative and General Salaries was higher in 2001 due to hiring a new General Manager. The position was open in 2000 for several months thus the expense was lower than normal in 2000. Cost of living increases were also a part of the increase over 2000.

(923) In 2000, the Utility contracted with Forsters Engineering to assist the Utility during the time period that Utility was without an Operations General Manager. A new General Manager was hired at the beginning of 2001 and thus, this additional cost was not incurred.

(933) The Utility received reimbursements from Badger Power of \$5,850 for truck expenses while working on Badger Power Equipment.

Taxes (Acct. 408 - Electric) (Page E-04)

The Utility over paid their tax in the previous year. There is currently a credit balance with the state. The Utility will report this expense in future years after the credit is used.

Electric Utility Plant in Service (Page E-06)

(365) & (368) The additions in these two accounts were for assets associated with a TIF project and the construction of a new High School on the edge of the city.
