



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: ELKHORN LIGHT &amp; WATER UTILITY

Principal Office: 9 S. BROAD ST.  
P.O. BOX 920  
ELKHORN, WI 53121

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**

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**Exact Utility Name:** ELKHORN LIGHT & WATER UTILITY

**Utility Address:** 9 S. BROAD ST.  
P.O. BOX 920  
ELKHORN, WI 53121

**When was utility organized?** 12/31/1898

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MARY J HINSKE  
**Title:** FINANCE DIRECTOR

**Office Address:**  
9 S. BROAD ST.  
P.O. BOX 920  
ELKHORN, WI 53121

**Telephone:** (262) 741 - 5141

**Fax Number:** (262) 741 - 5131

**E-mail Address:**

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

**Name:** ARTHUR C. TILLMAN  
**Title:** CPA

**Office Address:** DEIGNAN & ASSOCIATES, S.C.  
326 CENTER STREET  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 6281 EXT

**Fax Number:** (262) 248 - 6088

**E-mail Address:** atillman@deignanpcpa.com

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

**Name:** CHARLES VAN DYKE  
**Title:** CHAIRMAN

**Office Address:**  
9 S. BROAD ST  
P.O. BOX 920  
ELKHORN, WI 53121

**Telephone:** (262) 723 - 2219

**Fax Number:** (262) 741 - 5131

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** DEIGNAN & ASSOCIATES, S.C.  
326 CENTER STREET  
P.O. BOX 920  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 6281

**Fax Number:** (262) 248 - 6088

**E-mail Address:** atillman@deignanpcpa.com

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

**Period covered by most recent audit:** JANUARY 1, 2001 THROUGH DECEMBER 31, 20

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

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**Name:** MICHAEL LANGE

**Title:** ELECTRIC SUPERVISOR

**Office Address:**

9 S. BROAD ST  
P.O. BOX 920  
ELKHORN, WI 53121

**Telephone:** (262) 723 - 2910

**Fax Number:** (262) 741 - 5131

**E-mail Address:**

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**Name:** TERRY WETER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

9 S. BROAD ST.  
P.O. BOX 920  
ELKHORN, WI 53121

**Telephone:** (262) 723 - 2910

**Fax Number:** (262) 741 - 5131

**E-mail Address:**

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**Name of utility commission/committee:** ELKHORN L&W COMMITTEE

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

- MR LES AMIDON
  - MR JOHN KARCHER
  - MR CHARLES VAN DYKE, CHAIRMAN
- 

**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:**                     

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**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)?** YES

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** ALLIANT UTILITIES  
500 TOWNLINE RD  
BELOIT, WI 53511-5838

**Contact Person:** MR KEVIN KUENG

**Title:**

**Telephone:** (608) 364 - 6517

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:** 1/1/1998 1/1/2001

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

ELECTRICAL ENGINEERING CONSULTANT

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	7,372,667	6,755,425	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	5,421,457	5,125,203	2
Depreciation Expense (403)	709,976	683,053	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	461,551	426,668	5
<b>Total Operating Expenses</b>	<b>6,592,984</b>	<b>6,234,924</b>	
<b>Net Operating Income</b>	<b>779,683</b>	<b>520,501</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>779,683</b>	<b>520,501</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	205,064	84,624	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	161,546	262,714	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>366,610</b>	<b>347,338</b>	
<b>Total Income</b>	<b>1,146,293</b>	<b>867,839</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,146,293</b>	<b>867,839</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	266,707	287,909	14
Amortization of Debt Discount and Expense (428)	14,114	14,883	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>280,821</b>	<b>302,792</b>	
<b>Net Income</b>	<b>865,472</b>	<b>565,047</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,323,285	7,834,510	20
Balance Transferred from Income (433)	865,472	565,047	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)	63,640	76,272	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,125,117</b>	<b>8,323,285</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CASH AND SPECIAL FUNDS	161,546	5
<b>Total (Acct. 419):</b>	<b>161,546</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
WAGES, ETC	63,640	12
<b>Total (Acct. 439)--Debit:</b>	<b>63,640</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		205,064			205,064	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>205,064</b>	<b>0</b>	<b>0</b>	<b>205,064</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,283,355	6,089,312	0	0	<b>7,372,667</b>	<b>1</b>
Less: interdepartmental sales	0	87,882	0	0	<b>87,882</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	58	220			<b>278</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,283,297</b>	<b>6,001,210</b>	<b>0</b>	<b>0</b>	<b>7,284,507</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			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
<b>Total Payroll</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	26,221,732	24,370,881	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	7,629,543	6,986,220	2
<b>Net Utility Plant</b>	<b>18,592,189</b>	<b>17,384,661</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	2,253,696	2,455,356	7
<b>Total Other Property and Investments</b>	<b>2,253,696</b>	<b>2,455,356</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,290,771	1,358,521	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	626,120	626,857	11
Other Accounts Receivable (143)	85,174	74,893	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	59,755	56,016	14
Materials and Supplies (150)	310,403	266,329	15
Prepayments (165)	23,239	13,625	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>2,395,462</b>	<b>2,396,241</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	105,487	119,600	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	2,599	6,777	20
<b>Total Deferred Debits</b>	<b>108,086</b>	<b>126,377</b>	
<b>Total Assets and Other Debits</b>	<b>23,349,433</b>	<b>22,362,635</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,812,499	2,368,159	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,125,117	8,323,285	23
<b>Total Proprietary Capital</b>	<b>11,937,616</b>	<b>10,691,444</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,805,000	5,030,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	507,974	498,778	26
<b>Total Long-Term Debt</b>	<b>5,312,974</b>	<b>5,528,778</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	408,998	552,189	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	2,532	1,550	30
Taxes Accrued (236)	397,576	368,445	31
Interest Accrued (237)	66,879	68,218	32
Other Current and Accrued Liabilities (238)	34,860	40,419	33
<b>Total Current and Accrued Liabilities</b>	<b>910,845</b>	<b>1,030,821</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,187,998	5,111,592	41
<b>Total Liabilities and Other Credits</b>	<b>23,349,433</b>	<b>22,362,635</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	13,519,472	0	0	12,004,603	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)	370,628			327,029	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	13,890,100	0	0	12,331,632	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	3,045,395	0	0	4,584,148	10
<b>Total Accumulated Provision</b>	3,045,395	0	0	4,584,148	
<b>Net Utility Plant</b>	10,844,705	0	0	7,747,484	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,798,679	4,187,541			<b>6,986,220</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	246,163	463,813			<b>709,976</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,028				<b>8,028</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>254,191</b>	<b>463,813</b>	<b>0</b>	<b>0</b>	<b>718,004</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	7,475	50,846			<b>58,321</b>	<b>15</b>
Cost of removal		16,360			<b>16,360</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>7,475</b>	<b>67,206</b>	<b>0</b>	<b>0</b>	<b>74,681</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,045,395</b>	<b>4,584,148</b>	<b>0</b>	<b>0</b>	<b>7,629,543</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other		270,016			270,016	264,719	2
<b>Total Electric Utility</b>					<b>270,016</b>	<b>264,719</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	270,016	264,719	1
Water utility	40,387	1,610	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>310,403</b>	<b>266,329</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1979 BOND ANTICIPATION NOTE	1,480	428	12,662	1
1979 BOND DEFEASANCE PREMIUM PENALTY	1,859	428	15,904	2
1991 BOND D ISSUE	805	428	1,883	3
1994 BOND A ISSUE	1,728	428	13,596	4
1996 BOND	5,158	428	42,671	5
1998 MORTGAGE REVENUE BONDS	3,083	428	18,771	6
<b>Total</b>			<b>105,487</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				7
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	2,368,159	1
<b>Changes during year (explain):</b>		
MAINS	318,432	2
HYDRANTS	48,100	3
SERVICES	77,808	4
<b>Balance end of year</b>	<b><u>2,812,499</u></b>	

**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 REVENUE BONDS A	08/01/1994	04/01/2015	5.80%	1,565,000	<b>1</b>
1996 REVENUE BONDS	09/01/1996	10/01/2016	5.31%	2,390,000	<b>2</b>
1998 MORTGAGE REVENUE BONDS	02/01/1998	04/01/2011	4.42%	850,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>4,805,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
NOTE FOR WATER TOWER/WALWORTH COUNTY	12/01/1994	12/01/2014	0.00%	382,771	1
ACCRUED SICK AND VACATION PAY	12/31/1999	12/31/2098	0.00%	125,203	2
<b>Total for Account 224</b>				<b>507,974</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	368,445	1
<b>Accruals:</b>		
Charged water department expense	221,069	2
Charged electric department expense	240,482	3
Charged sewer department expense	2,321	4
<b>Other (explain):</b>		
WI GROSS RECEIPTS TAX	27,006	5
<b>Total Accruals and other credits</b>	<b>490,878</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	431,457	6
Social Security taxes	22,069	7
PSC Remainder Assessment	8,221	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>461,747</b>	
<b>Balance end of year</b>	<b>397,576</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1994 SERIES	24,526	96,225	96,381	24,370	2
1996 REVENUE	33,658	130,667	131,764	32,561	3
1998 MORTGAGE REVENUE BONDS	9,863	38,425	38,511	9,777	4
<b>Subtotal</b>	<b>68,047</b>	<b>265,317</b>	<b>266,656</b>	<b>66,708</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
ANNUAL DEBT SERVICE FEES	0	1,390	1,390	0	6
<b>Subtotal</b>	<b>0</b>	<b>1,390</b>	<b>1,390</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	171			171	7
<b>Subtotal</b>	<b>171</b>	<b>0</b>	<b>0</b>	<b>171</b>	
<b>Total</b>	<b>68,218</b>	<b>266,707</b>	<b>268,046</b>	<b>66,879</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,233,259	878,333	0	0	0	<b>5,111,592</b>	1
<b>Add credits during year:</b>							
For Services	1,981					<b>1,981</b>	2
For Mains	23,857					<b>23,857</b>	3
<b>Other (specify):</b>							
HYDRANTS	10,708					<b>10,708</b>	4
STREET LIGHTS		39,860				<b>39,860</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>4,269,805</b>	<b>918,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,187,998</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	7

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
CONTINGENCY RESERVE	569,592	3
DEPRECIATION FUND	871,297	4
BOND REDEMPTION	248,617	5
BOND RESERVES	564,190	6
<b>Total (Acct. 125):</b>	<b>2,253,696</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	120,399	8
Electric	505,721	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>626,120</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	80,013	13
<b>Other (specify):</b>		
POSTPONED SPECIAL ASSESSMENT RECEIVABLE	5,161	14
<b>Total (Acct. 143):</b>	<b>85,174</b>	
<b>Receivables from Municipality (145):</b>		
ADVANCE TO TIF	50,000	15
DELINQUENT UTILITY BILLS ON TAX ROLL	9,755	16
<b>Total (Acct. 145):</b>	<b>59,755</b>	
<b>Prepayments (165):</b>		
LICENSE FEE ASSESSMENT	13,625	17
MISCELLANEOUS	9,614	18
<b>Total (Acct. 165):</b>	<b>23,239</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
CONSERVATION DEBITS 6/30/95	2,599	20
<b>Total (Acct. 183):</b>	<b>2,599</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	21
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	22
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	13,269,459	11,611,143	0	0	24,880,602	1
Materials and Supplies	20,998	267,367	0	0	288,365	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,922,037	4,385,844	0	0	7,307,881	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,251,532	898,263	0	0	5,149,795	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>6,116,888</b>	<b>6,594,403</b>	<b>0</b>	<b>0</b>	<b>12,711,291</b>	
Net Operating Income	275,607	504,076	0	0	779,683	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.51%</b>	<b>7.64%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.13%</b>	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,590,329	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,724,201	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>11,314,530</b>	
<b>Net Income</b>		
Net Income	865,472	5
<b>Percent Return on Proprietary Capital</b>	<b>7.65%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

No interest exists for accrued sick and vacation pay.

The note for water tower is a non-interest bearing note.

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

can't find an actual copy of letter. Workpaper is at w/compl/analytial review/2001 workpapers 1800 Elkhorn

REsponse received by email 12/4/02:

Date: December 4, 2002

To: Public Service Commission

From: Mary Hinske, Treasurer

Re: Response - letter dated 11/25/02  
DWCCA-1800-ELE

1. Commissions consist of 5% of sewer collections, reduced by the meter cost allocation to the sewer fund. (emailed Bruce 12/26/02 to see if this is okay)

2. Pumping expenses were high for several reasons. Alliant Energy had a large chargeback to all of its customers in 2001, leading to higher than normal electric bills. We hired an additional technician, and some of his time was charged to this account. We had work done on ion filters at a cost of nearly \$11,000.

3. Noted.

4. and 5. The adjustment was from Distribution expenses to the fixed asset accounts, reducing the expenses as you note in your line item 5 and increasing assets that should have been booked in 2000.

I hope that this answers all of your concerns. Please let me know if you require further information.

Mary J. Hinske  
Treasurer/Finance Director  
Phone: 262-723-2219  
Fax: 262-741-5131  
e-mail: mhinske@elknet.net

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,267,068	1
<b>Total Sales of Water</b>	<b>1,267,068</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,926	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,361	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>16,287</b>	
<b>Total Operating Revenues</b>	<b>1,283,355</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	20,463	8
Pumping Expenses (620-625)	105,129	9
Water Treatment Expenses (630-635)	154,976	10
Transmission and Distribution Expenses (640-655)	109,659	11
Customer Accounts Expenses (901-904)	29,883	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	120,406	14
<b>Total Operation and Maintenance Expenses</b>	<b>540,516</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	246,163	15
Amortization Expense (404-407)		16
Taxes (408)	221,069	17
<b>Total Other Operating Expenses</b>	<b>467,232</b>	
<b>Total Operating Expenses</b>	<b>1,007,748</b>	
<b>NET OPERATING INCOME</b>	<b>275,607</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	5,995	244	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>5,995</b>	<b>244</b>	
Metered Sales to General Customers (461)				
Residential	2,429	121,676	500,556	4
Commercial	399	97,540	281,837	5
Industrial	25	29,035	71,375	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,853</b>	<b>248,251</b>	<b>853,768</b>	
Private Fire Protection Service (462)	1		30,670	7
Public Fire Protection Service (463)	1		291,512	8
Other Sales to Public Authorities (464)	46	34,778	90,874	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,902</b>	<b>289,024</b>	<b>1,267,068</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	291,512	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>291,512</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,926	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,926</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,187	10
<b>Other (specify):</b> COMMISSIONS	8,174	11
<b>Total Other Water Revenues (474)</b>	<b>13,361</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,387	3
Maintenance of Water Source Plant (605)	19,076	4
<b>Total Source of Supply Expenses</b>	<b>20,463</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	19,409	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	63,272	7
Operation Supplies and Expenses (623)	839	8
Maintenance of Pumping Plant (625)	21,609	9
<b>Total Pumping Expenses</b>	<b>105,129</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	46,231	10
Chemicals (631)	47,262	11
Operation Supplies and Expenses (632)	35,566	12
Maintenance of Water Treatment Plant (635)	25,917	13
<b>Total Water Treatment Expenses</b>	<b>154,976</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	18,685	14
Operation Supplies and Expenses (641)	13,319	15
Maintenance of Distribution Reservoirs and Standpipes (650)	53,437	16
Maintenance of Mains (651)	23,234	17
Maintenance of Services (652)	984	18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>109,659</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	11,710	<b>22</b>
Accounting and Collecting Labor (902)	9,370	<b>23</b>
Supplies and Expenses (903)	8,745	<b>24</b>
Uncollectible Accounts (904)	58	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>29,883</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	27,485	<b>27</b>
Office Supplies and Expenses (921)	5,141	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	22,609	<b>30</b>
Property Insurance (924)	2,215	<b>31</b>
Injuries and Damages (925)	5,452	<b>32</b>
Employee Pensions and Benefits (926)	42,112	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	12,238	<b>35</b>
Transportation Expenses (933)	3,154	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>120,406</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>540,516</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		210,124	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,321	2
<b>Net property tax equivalent</b>		<b>207,803</b>	
Social Security		9,978	3
PSC Remainder Assessment		3,288	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>221,069</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.203421				3
County tax rate	mills		5.097321				4
Local tax rate	mills		6.624142				5
School tax rate	mills		9.017758				6
Voc. school tax rate	mills		1.647069				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.589711</b>				<b>10</b>
Less: state credit	mills		1.401125				11
<b>Net tax rate</b>	mills		<b>21.188586</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.624142</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.664827</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.288969</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.589711</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.765347</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.188586</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.216622</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>13,019,446</b>	13,019,446				<b>22</b>
Materials & Supplies	\$	<b>1,610</b>	1,610				<b>23</b>
<b>Subtotal</b>	\$	<b>13,021,056</b>	<b>13,021,056</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				<b>25</b>
<b>Taxable Assets</b>	\$	<b>13,021,056</b>	<b>13,021,056</b>				<b>26</b>
Assessment Ratio	dec.		0.995103				<b>27</b>
<b>Assessed Value</b>	\$	<b>12,957,292</b>	<b>12,957,292</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.216622</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>210,124</b>	<b>210,124</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	132,350					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>210,124</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,974		4
Structures and Improvements (311)	2,824		5
Collecting and Impounding Reservoirs (312)	1,400		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	521,732		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	75,349		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>603,279</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	31,789		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	256,193		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	310,449		20
<b>Total Pumping Plant</b>	<b>598,431</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,296,742		22
Water Treatment Equipment (332)	1,059,599		23
<b>Total Water Treatment Plant</b>	<b>2,356,341</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,509		24
Structures and Improvements (341)	4,318		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,974	4
Structures and Improvements (311)			2,824	5
Collecting and Impounding Reservoirs (312)			1,400	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			521,732	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			75,349	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>603,279</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			31,789	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			256,193	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			310,449	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>598,431</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,296,742	22
Water Treatment Equipment (332)			1,059,599	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,356,341</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			6,509	24
Structures and Improvements (341)			4,318	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	888,711		26
Transmission and Distribution Mains (343)	6,392,190	342,289	27
Fire Mains (344)	0		28
Services (345)	935,082	79,789	29
Meters (346)	269,781	26,411	30
Hydrants (348)	727,102	58,808	31
Other Transmission and Distribution Plant (349)	30,962		32
<b>Total Transmission and Distribution Plant</b>	<b>9,254,655</b>	<b>507,297</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	315		33
Structures and Improvements (390)	4,872		34
Office Furniture and Equipment (391)	45,156	204	35
Computer Equipment (391.1)	39,896		36
Transportation Equipment (392)	44,569		37
Stores Equipment (393)	1,462		38
Tools, Shop and Garage Equipment (394)	8,911		39
Laboratory Equipment (395)	9,709		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	50,779		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,071		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>206,740</b>	<b>204</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,019,446</b>	<b>507,501</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>13,019,446</b>	<b>507,501</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			888,711 26
Transmission and Distribution Mains (343)			6,734,479 27
Fire Mains (344)			0 28
Services (345)			1,014,871 29
Meters (346)	7,475		288,717 30
Hydrants (348)			785,910 31
Other Transmission and Distribution Plant (349)			30,962 32
<b>Total Transmission and Distribution Plant</b>	<b>7,475</b>	<b>0</b>	<b>9,754,477</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			315 33
Structures and Improvements (390)			4,872 34
Office Furniture and Equipment (391)			45,360 35
Computer Equipment (391.1)			39,896 36
Transportation Equipment (392)			44,569 37
Stores Equipment (393)			1,462 38
Tools, Shop and Garage Equipment (394)			8,911 39
Laboratory Equipment (395)			9,709 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			50,779 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,071 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>206,944</b>
<b>Total utility plant in service directly assignable</b>	<b>7,475</b>	<b>0</b>	<b>13,519,472</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>7,475</b>	<b>0</b>	<b>13,519,472</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			39,791	<b>39,791</b>	1
February			35,861	<b>35,861</b>	2
March			40,927	<b>40,927</b>	3
April			36,745	<b>36,745</b>	4
May			40,430	<b>40,430</b>	5
June			44,098	<b>44,098</b>	6
July			51,937	<b>51,937</b>	7
August			49,934	<b>49,934</b>	8
September			44,015	<b>44,015</b>	9
October			41,697	<b>41,697</b>	10
November			39,461	<b>39,461</b>	11
December			41,689	<b>41,689</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>506,585</b>	<b>506,585</b>	
Less: Water sold				289,024	13
Volume pumped but not sold				<b>217,561</b>	14
Volume sold as a percent of volume pumped				<b>57%</b>	15
Volume used for water production, water quality and system maintenance				75,772	16
Volume related to equipment/system malfunction				45,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>120,772</b>	19
Volume pumped but unaccounted for				<b>96,789</b>	20
Percent of water lost				<b>19%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
The City used 75,771,994 gallons for main flushing treatment for the year. The city also lost approximately 45,000,000 gallons to main breaks. The database will only allow the above entered values without an error. Additional water loss =55,772,000.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,907	23
Date of maximum: 8/1/2001					24
Cause of maximum:					25
Hot summer day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,007	26
Date of minimum: 1/1/2001					27
Total KWH used for pumping for the year				1,504,480	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
S.CHURCH & W. CENTRALIA, COE	#4	1,648	12	8	Yes	<b>1</b>
REAR LOT OF SLD WH, CENTRALIA	#5	1,500	12	5	Yes	<b>2</b>
SUNSET PARK	#6	1,500	16	10	Yes	<b>3</b>
W3960 HWY NN, CO. LOT	#7	1,865	16	9	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5	#6	1
Location	#4	#5	#6	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	SIMMONS	B & J	5
Year Installed	1998	1991	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	720	425	1,030	8
Pump Motor or Standby Engine Mfr	B2J	WESTINGHOUSE	B & J	10
Year Installed	1998	1961	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7			14
Location	3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	B & J			18
Year Installed	1996			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	B & J			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	150			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	TOWER B	TOWER C	TOWER D	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1971	1980	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	122	134	140	6
Total capacity in gallons (actual)	200,000	500,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.4000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			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	4.000	19,024	0	0	0	19,024	1	
P	D	4.000	109	0	0	0	109	2	
A	D	6.000	195	0	0	0	195	3	
M	D	6.000	51,041	0	0	0	51,041	4	
P	D	6.000	3,318	0	0	0	3,318	5	
M	D	8.000	24,760	0	0	0	24,760	6	
M	S	8.000	3,197	0	0	0	3,197	7	
P	D	8.000	56,443	2,307	0	0	58,750	8	
M	D	10.000	9,378	0	0	0	9,378	9	
M	S	10.000	2,375	0	0	0	2,375	10	
M	T	10.000	1,900	0	0	0	1,900	11	
P	D	10.000	10,727	0	0	0	10,727	12	
M	D	12.000	1,642	0	0	0	1,642	13	
M	S	12.000	832	0	0	0	832	14	
P	D	12.000	71,023	692	0	0	71,715	15	
M	D	16.000	535	12,484	0	0	13,019	16	
<b>Total Within Municipality</b>			<b>256,499</b>	<b>15,483</b>	<b>0</b>	<b>0</b>	<b>271,982</b>		
M	T	4.000	846	0	0	0	846	17	
P	D	4.000	45	0	0	0	45	18	
M	D	6.000	4,540	0	0	0	4,540	19	
M	T	6.000	1,019	0	0	0	1,019	20	
M	D	8.000	2,355	0	0	0	2,355	21	
P	D	8.000	2,505	0	0	0	2,505	22	
P	D	12.000	10,894	0	0	0	10,894	23	
P	T	12.000	2,591	0	0	0	2,591	24	
<b>Total Outside of Municipality</b>			<b>24,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,795</b>		
<b>Total Utility</b>			<b>281,294</b>	<b>15,483</b>	<b>0</b>	<b>0</b>	<b>296,777</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	314	0	0	0	314		1
M	0.750	867	0	0	0	867		2
L	0.750	20	0	0	0	20		3
M	1.000	984	37	0	0	1,021		4
P	1.000	2	0	0	0	2		5
M	1.250	22	0	0	0	22		6
P	1.500	1	0	0	0	1		7
M	1.500	58	0	0	0	58		8
M	1.750	2	0	0	0	2		9
P	2.000	20	0	0	0	20		10
M	2.000	72	2	0	0	74		11
P	4.000	1	0	0	0	1		12
M	4.000	13	0	0	0	13		13
M	6.000	9	0	0	0	9		14
M	8.000	2	0	0	0	2		15
P	8.000	6	0	0	0	6		16
<b>Total Utility</b>		<b>2,393</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>2,432</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,624	253	67	0	<b>2,810</b>	173	1
0.750	40	2	3	1	<b>40</b>	2	2
1.000	77	3	5	0	<b>75</b>	6	3
1.250	1	0	0	0	<b>1</b>	0	4
1.500	56	0	0	(2)	<b>54</b>	2	5
2.000	32	2	1	(1)	<b>32</b>	0	6
3.000	4	2	0	7	<b>13</b>	0	7
4.000	9	2	1	(4)	<b>6</b>	0	8
6.000	2	0	0	(1)	<b>1</b>	0	9
<b>Total:</b>	<b>2,845</b>	<b>264</b>	<b>77</b>	<b>0</b>	<b>3,032</b>	<b>183</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,471	273	0	14	0	52	<b>2,810</b>	1
0.750	8	22	2	4	0	4	<b>40</b>	2
1.000	1	59	7	5	0	3	<b>75</b>	3
1.250	0	0	0	1	0	0	<b>1</b>	4
1.500	0	38	6	7	0	3	<b>54</b>	5
2.000	0	12	8	11	0	1	<b>32</b>	6
3.000	0	5	2	3	0	3	<b>13</b>	7
4.000	0	2	0	4	0	0	<b>6</b>	8
6.000	0	0	0	1	0	0	<b>1</b>	9
<b>Total:</b>	<b>2,480</b>	<b>411</b>	<b>25</b>	<b>50</b>	<b>0</b>	<b>66</b>	<b>3,032</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	38				38	1
Within Municipality	439	28			467	2
<b>Total Fire Hydrants</b>	<b>477</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>505</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year: 36

Number of distribution system valves end of year: 160

Number of distribution valves operated during year: 150

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## WATER OPERATING SECTION FOOTNOTES

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

The increase in Maintenance of water source plant was due to additional treatments to wells 4, 6, and 7.

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### Pumping and Purchased Water Statistics (Page W-10)

Lines 16 and 17 updated on 6/14/02 as directed in line 22 notes. PJJ

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### Water Mains (Page W-15)

435' of the 8" main was financed by contributions in aid of construction.

The 16' and 12' main was financed by the municipality. Also the remaining 1,872' of 8" main was financed by the municipality as well.

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### Water Services (Page W-16)

The 1" water services were financed by contributions from the municipality as was one 2" service. The other 2" service was financed by contributions in aid of construction.

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### Meters (Page W-17)

The adjustments in column (e) are due to misclassifications of meter sizes in prior years.

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

2 hydrants were financed by contributions in aid of construction. The remaining 26 hydrants were financed by contributions from the municipality.

Half of the hydrants were not tested during 2000. The City plans on doing a better job checking the hydrants in 2001.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	6,040,179	1
<b>Total Sales of Electricity</b>	<b>6,040,179</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	11,870	2
Miscellaneous Service Revenues (451)	14,548	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	22,715	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>49,133</b>	
<b>Total Operating Revenues</b>	<b>6,089,312</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	4,175,319	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	299,541	11
Customer Accounts Expenses (901-904)	71,424	12
Sales Expenses (910)	4,178	13
Administrative and General Expenses (920-935)	330,479	14
<b>Total Operation and Maintenance Expenses</b>	<b>4,880,941</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	463,813	15
Amortization Expense (404-407)		16
Taxes (408)	240,482	17
<b>Total Other Expenses</b>	<b>704,295</b>	
<b>Total Operating Expenses</b>	<b>5,585,236</b>	
<b>NET OPERATING INCOME</b>	<b>504,076</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	11,870	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>11,870</b>	
<b>Miscellaneous Service Revenues (451):</b>		
ACCOUNT CHARGES	14,548	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>14,548</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
CUSTOMER INSTALLION PROFIT AND MISCELLANEOUS	20,797	7
INSURANCE RECOVERIES	1,918	8
<b>Total Other Electric Revenues (456)</b>	<b>22,715</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	4,175,319	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>4,175,319</b>	
<b>Total Power Production Expenses</b>	<b>4,175,319</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
 <b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	15,739	20
Line and Station Labor (561)	1,229	21
Line and Station Supplies and Expenses (562)	70,229	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	90,332	27
Maintenance of Lines (572)	1,873	28
Maintenance of Line Transformers (573)	18,679	29
Maintenance of Street Lighting and Signal Systems (574)	80,404	30
Maintenance of Meters (575)	15,735	31
Maintenance of Miscellaneous Distribution Plant (576)	5,321	32
<b>Total Distribution Expenses</b>	<b>299,541</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	45,971	33
Accounting and Collecting Labor (902)	25,233	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)	220	36
<b>Total Customer Accounts Expenses</b>	<b>71,424</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	4,178	37
<b>Total Sales Expenses</b>	<b>4,178</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	96,102	<b>38</b>
Office Supplies and Expenses (921)	45,700	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	57,591	<b>41</b>
Property Insurance (924)	2,262	<b>42</b>
Injuries and Damages (925)	13,894	<b>43</b>
Employee Pensions and Benefits (926)	81,982	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)		<b>46</b>
Transportation Expenses (933)	32,948	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>330,479</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>4,880,941</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		187,452	1
Social Security		21,091	2
Wisconsin Gross Receipts Tax		27,006	3
PSC Remainder Assessment		4,933	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>240,482</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.203421				3
County tax rate	mills		5.097321				4
Local tax rate	mills		6.624142				5
School tax rate	mills		9.017758				6
Voc. school tax rate	mills		1.647069				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.589711</b>				<b>10</b>
Less: state credit	mills		1.401125				11
<b>Net tax rate</b>	mills		<b>21.188586</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.624142</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.664827</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.288969</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.589711</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.765347</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.188586</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.216622</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>11,351,435</b>	11,351,435				22
Materials & Supplies	\$	<b>264,719</b>	264,719				23
<b>Subtotal</b>	\$	<b>11,616,154</b>	<b>11,616,154</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>11,616,154</b>	<b>11,616,154</b>				<b>26</b>
Assessment Ratio	dec.		0.995103				27
<b>Assessed Value</b>	\$	<b>11,559,270</b>	<b>11,559,270</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.216622</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>187,452</b>	<b>187,452</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	141,452					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>187,452</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

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

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
 <b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,719		34
Structures and Improvements (361)	59,033		35
Station Equipment (362)	1,742,293		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	658,433	37,482	38
Overhead Conductors and Devices (365)	1,505,424	43,942	39
Underground Conduit (366)	7,218	1,734	40
Underground Conductors and Devices (367)	2,458,845	20,216	41
Line Transformers (368)	1,663,001	16,323	42
Services (369)	516,208	328,437	43
Meters (370)	362,543		44
Installations on Customers' Premises (371)	96,473		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	336,050	306,426	47
<b>Total Distribution Plant</b>	<b>9,407,240</b>	<b>754,560</b>	
 <b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,185		48
Structures and Improvements (390)	838,855		49
Office Furniture and Equipment (391)	118,732	5,462	50
Computer Equipment (391.1)	22,983		51
Transportation Equipment (392)	287,977	77,744	52
Stores Equipment (393)	5,189		53
Tools, Shop and Garage Equipment (394)	43,224		54
Laboratory Equipment (395)	30,774		55
Power Operated Equipment (396)	401,501		56
Communication Equipment (397)	36,145		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			1,719 34
Structures and Improvements (361)			59,033 35
Station Equipment (362)			1,742,293 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	4,400		691,515 38
Overhead Conductors and Devices (365)			1,549,366 39
Underground Conduit (366)			8,952 40
Underground Conductors and Devices (367)			2,479,061 41
Line Transformers (368)	17,693		1,661,631 42
Services (369)			844,645 43
Meters (370)	24,853		337,690 44
Installations on Customers' Premises (371)			96,473 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,900		638,576 47
<b>Total Distribution Plant</b>	<b>50,846</b>	<b>0</b>	<b>10,110,954</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			2,185 48
Structures and Improvements (390)			838,855 49
Office Furniture and Equipment (391)			124,194 50
Computer Equipment (391.1)			22,983 51
Transportation Equipment (392)			365,721 52
Stores Equipment (393)			5,189 53
Tools, Shop and Garage Equipment (394)			43,224 54
Laboratory Equipment (395)			30,774 55
Power Operated Equipment (396)			401,501 56
Communication Equipment (397)			36,145 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	22,878		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,810,443</b>	<b>83,206</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,217,683</b>	<b>837,766</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>11,217,683</b>	<b>837,766</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			22,878 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,893,649</b>
<b>Total utility plant in service directly assignable</b>	<b>50,846</b>	<b>0</b>	<b>12,004,603</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>50,846</b>	<b>0</b>	<b>12,004,603</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	-0.10	31.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	1.30	17.36	3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		1.35	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)		775.00	7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	17,283	Tuesday	01/09/2001	09:00	9,518	1
February	02	17,028	Monday	02/26/2001	12:00	8,164	2
March	03	17,229	Tuesday	03/06/2001	10:00	8,453	3
April	04	16,776	Monday	04/30/2001	14:00	7,963	4
May	05	19,083	Thursday	05/17/2001	14:00	8,395	5
June	06	22,338	Thursday	06/14/2001	12:00	8,885	6
July	07	24,937	Tuesday	07/31/2001	12:00	10,641	7
August	08	24,760	Wednesday	08/08/2001	12:00	10,641	8
September	09	20,628	Friday	09/07/2001	13:00	7,934	9
October	10	17,402	Tuesday	10/23/2001	12:00	8,971	10
November	11	16,768	Thursday	11/29/2001	14:00	8,064	11
December	12	17,053	Monday	12/10/2001	11:00	7,949	12
<b>Total</b>	<b>231,285</b>					<b>105,578</b>	

**System Name** ELKHORN

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

Type of Reading	Supplier
15 minutes integrated	WIS POWER & LIGHT

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	105,578	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>105,578</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	101,152	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	116	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>116</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>101,268</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	4,310	27
<b>Total Energy Losses</b>	<b>4,310</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.0823%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>105,578</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
CITY	RG-1	3,171	23,294	1	
CITY	RG-1	3	42	2	
RURAL	RG-1	28	258	3	
<b>Total Sales for Residential Sales</b>		<b>3,202</b>	<b>23,594</b>		
<b>Commercial &amp; Industrial</b>					
CITY	CG-1	600	19,581	4	
CITY LARGE POWER	CG-1	46	39,850	5	
INTERDEPARTMENTAL	CG-1	1	2,047	6	
RURAL	CG-1	18	328	7	
RURAL LARGE POWER	CG-1	4	15,037	8	
<b>Total Sales for Commercial &amp; Industrial</b>		<b>669</b>	<b>76,843</b>		
<b>Public Street &amp; Highway Lighting</b>					
CITY SECURITY LIGHTS	MS-1	81	272	9	
CITY STREET LIGHTS	MS-1	16	399	10	
RURAL SECURITY LIGHTS	MS-1	2	4	11	
RURAL STREET LIGHTS	MS-1	2	40	12	
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>101</b>	<b>715</b>		
<b>Sales for Resale</b>					
NONE		0	0	13	
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,972</b>	<b>101,152</b>		

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	1,300,981	140,980	<b>1,441,961</b>	<b>1</b>
0	0	2,282	267	<b>2,549</b>	<b>2</b>
0	0	18,020	1,498	<b>19,518</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>1,321,283</b>	<b>142,745</b>	<b>1,464,028</b>	
0	0	1,149,581	117,616	<b>1,267,197</b>	<b>4</b>
0	0	2,139,408	236,734	<b>2,376,142</b>	<b>5</b>
0	0	81,137	6,745	<b>87,882</b>	<b>6</b>
0	0	15,962	1,853	<b>17,815</b>	<b>7</b>
0	0	663,895	91,717	<b>755,612</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>4,049,983</b>	<b>454,665</b>	<b>4,504,648</b>	
0	0	22,344	1,596	<b>23,940</b>	<b>9</b>
0	0	38,576	2,996	<b>41,572</b>	<b>10</b>
0	0	3,191	0	<b>3,191</b>	<b>11</b>
0	0	2,526	274	<b>2,800</b>	<b>12</b>
<b>0</b>	<b>0</b>	<b>66,637</b>	<b>4,866</b>	<b>71,503</b>	
0	0	0	0	<b>0</b>	<b>13</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>5,437,903</b>	<b>602,276</b>	<b>6,040,179</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	W P & L/ALLAINT				1
Point of Delivery	SO. LINCLON				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138 KV				4
Point of Metering	ELKHORN				5
Total of 12 Monthly Maximum Demands -- kW	231,285				6
Average load factor	<b>62.5327%</b>				7
Total Cost of Purchased Power	4,193,729				8
Average cost per kWh	<b>0.0397</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	4,580	4,938			12
February	4,126	4,038			13
March	4,400	4,053			14
April	3,955	4,008			15
May	4,460	3,935			16
June	4,796	4,089			17
July	5,167	5,474			18
August	5,701	4,941			19
September	3,936	3,998			20
October	4,579	4,392			21
November	4,111	3,953			22
December	3,871	4,078			23
<b>Total kWh (000)</b>	<b>53,682</b>	<b>51,897</b>			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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

<b>Turbine-Generators</b>								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	<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)
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<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)
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### HYDRAULIC GENERATING PLANTS

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

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

<b>Particulars</b>	<b>Utility Designation</b>				
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>

NONE

**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	3,774	1,209	183,429	1
Acquired during year		23	8,784	2
<b>Total</b>	<b>3,774</b>	<b>1,232</b>	<b>192,213</b>	<b>3</b>
Retired during year	104	42	9,091	4
Sales, transfers or adjustments increase (decrease)	431			5
<b>Number end of year</b>	<b>4,101</b>	<b>1,190</b>	<b>183,122</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	3,908	920	91,880	8
In utility's use		10	65,976	9
Inactive transformers on system		4	2,250	10
Locked meters on customers' premises				11
In stock	193	256	23,016	12
<b>Total end of year</b>	<b>4,101</b>	<b>1,190</b>	<b>183,122</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	44	2,100	1
Mercury Vapor	250	2	32,340	2
Mercury Vapor	400	17	28,560	3
Mercury Vapor	1,000	9	37,800	4
Sodium Vapor	100	151	32,760	5
Sodium Vapor	150	52	284,550	6
Sodium Vapor	250	271	63,420	7
Sodium Vapor	400	86	144,480	8
<b>Total</b>		<b>632</b>	<b>626,010</b>	
<b>Ornamental</b>				
Sodium Vapor	150	85	53,550	9
<b>Total</b>		<b>85</b>	<b>53,550</b>	
<b>Other</b>				
NONE				10
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Transportation equipment (392) additions were for an aerial truck and a Ford 550 truck for the electric utility.

The additions in Street Lighting and Signal Systems (373) were for new lights downtown and at the Library.

The additions in Services (369) are for conversion projects to replace three phase overhead lines with underground distribution and convert line voltage from 2,400/4,160 volts to 14.4/24.9 Kv capacity.

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