



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 225 MAIN STREET
ELROY, WI 53929

For the Year Ended: DECEMBER 31, 2001

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 225 MAIN STREET
ELROY, WI 53929

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROLE BROWN

Title: UTILITY CLERK

Office Address:

225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2400

Fax Number: (608) 462 - 2404

E-mail Address: elroywi@mwt.net

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

Name: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: EDWARD MENDUM

Title: PRESIDENT

Office Address:

225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2400

Fax Number: (608) 462 - 2404

E-mail Address: elroywi@mwt.net

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E. VIG

Title: MANAGING MEMBER

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 2/22/2002

Period covered by most recent audit: 01/01/2001-12/31/2001

Names and titles of utility management including manager or superintendent:

Name: DAVE MAGNUSSON

Title: WATER UTILITY SUPERINTENDENT

Office Address:
225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2418

Fax Number: (608) 462 - 2404

E-mail Address: elroywi@mwt.net

Name: RON SILVERTHORN

Title: ELECTRIC UTILITY SUPERINTENDENT

Office Address:
225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2415

Fax Number: (608) 462 - 2404

E-mail Address: elroywi@mwt.net

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- LARRY KRUEGERS, MEMBER
 - EDWARD MENDUM, PRESIDENT
 - MARJORIE PETROWITZ, MEMBER
 - FLOYD SOLDBERG, MEMBER
 - MARK STANEK, MEMBER
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,450,909	1,281,681	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	940,874	909,024	2
Depreciation Expense (403)	203,526	179,072	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	75,718	73,854	5
Total Operating Expenses	1,220,118	1,161,950	
Net Operating Income	230,791	119,731	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	230,791	119,731	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	25,935	55,229	10
Miscellaneous Nonoperating Income (421)	1,383	6,712	11
Total Other Income	27,318	61,941	
Total Income	258,109	181,672	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	258,109	181,672	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	212,883	209,700	14
Amortization of Debt Discount and Expense (428)	5,533	5,001	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	421	1,202	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	218,837	215,903	
Net Income	39,272	(34,231)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	938,127	816,562	20
Balance Transferred from Income (433)	39,272	(34,231)	21
Miscellaneous Credits to Surplus (434)	0	155,796	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	977,399	938,127	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC	20,446	5
WATER	5,489	6
Total (Acct. 419):	25,935	
Miscellaneous Nonoperating Income (421):		
ELECTRIC INSURANCE DIVIDENDS	762	7
WATER INSURANCE DIVIDENDS	621	8
Total (Acct. 421):	1,383	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	360,369	1,090,540	0	0	1,450,909	1
Less: interdepartmental sales	0	5,774	0	0	5,774	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	360,369	1,084,766	0	0	1,445,135	

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	53,496		53,496	1
Electric operating expenses	77,158		77,158	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	17,469		17,469	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	785		785	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	148,908	0	148,908	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,771,520	6,959,101	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,983,762	1,887,948	2
Net Utility Plant	5,787,758	5,071,153	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,134	1,702	6
Special Funds (125)	280,003	242,409	7
Total Other Property and Investments	281,137	244,111	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	140,558	134,185	8
Temporary Cash Investments (132)	608,449	386,919	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	190,143	200,376	11
Other Accounts Receivable (143)	27,152	4,227	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,168	137,902	14
Materials and Supplies (150)	169,018	123,284	15
Prepayments (165)	7,838	5,659	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,153,326	992,552	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	127,279	102,398	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	127,279	102,398	
Total Assets and Other Debits	7,349,500	6,410,214	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	207,820	207,820	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	977,399	938,127	23
Total Proprietary Capital	1,185,219	1,145,947	
LONG-TERM DEBT			
Bonds (221)	4,481,900	3,826,600	24
Advances from Municipality (223)	111,095	66,058	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,592,995	3,892,658	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	297,663	204,683	28
Payables to Municipality (233)	0	43,594	29
Customer Deposits (235)	1,710	1,710	30
Taxes Accrued (236)	123,060	120,362	31
Interest Accrued (237)	55,287	47,343	32
Other Current and Accrued Liabilities (238)	23,986	2,290	33
Total Current and Accrued Liabilities	501,706	419,982	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	32,935	16,021	36
Total Deferred Credits	32,935	16,021	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,036,645	935,606	41
Total Liabilities and Other Credits	7,349,500	6,410,214	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,019,515	0	0	3,752,005	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,019,515	0	0	3,752,005	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	433,161	0	0	1,550,601	10
Total Accumulated Provision	433,161	0	0	1,550,601	
Net Utility Plant	3,586,354	0	0	2,201,404	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	363,369	1,524,579			1,887,948	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	79,343	124,183			203,526	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,273				2,273	6
Accruals charged other						7
accounts (specify):						8
rounding	1				1	9
Salvage		1,323			1,323	10
Other credits (specify):						11
					0	12
Total credits	81,617	125,506	0	0	207,123	13
Debits during year						14
Book cost of plant retired	11,825	76,473			88,298	15
Cost of removal		23,011			23,011	16
Other debits (specify):						17
					0	18
Total debits	11,825	99,484	0	0	111,309	19
Balance End of Year	433,161	1,550,601	0	0	1,983,762	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	5,696				5,696	10,620	1
Other		147,825			147,825	95,778	2
Total Electric Utility					153,521	106,398	

Account	Total End of Year	Amount Prior Year	
Electric utility total	153,521	106,398	1
Water utility	15,497	16,886	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	169,018	123,284	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEFERRED LOSS ON REFINANCING	1,528	427	9,808	1
ELEC MRB 1999	2,494	428	44,260	2
ELEC MRB 2001	532	428	31,410	3
WATER MRB 1996	905	428	31,517	4
WTR MRB 1997	1,603	428	10,284	5
Total			127,279	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	207,820	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>207,820</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MRB 1996	11/19/1996	11/19/2036	5.13%	1,961,900	1
MRB 1997	06/01/1997	06/01/2008	5.00%	285,000	2
ELEC MRB 1999	09/01/1999	09/01/2019	5.50%	1,485,000	3
ELEC MRB 2001	09/01/2001	09/01/2021	4.88%	750,000	4
Total Bonds (Account 221):				4,481,900	

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)	
Advances (223)					
ADVANCE FROM MUNIC	07/01/2001	02/01/2011	3.40%	15,390	1
ADVANCE FROM MUNIC	12/31/2001	00/00/0000	0.00%	47,602	2
ADVANCE FROM MUNI	07/15/1987	07/15/2007	6.50%	48,103	3
Total for Account 223				111,095	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	120,362	1
Accruals:		
Charged water department expense	15,118	2
Charged electric department expense	60,600	3
Charged sewer department expense	765	4
Other (explain):		
NONE		5
Total Accruals and other credits	76,483	
Taxes paid during year:		
County, state and local taxes	60,000	6
Social Security taxes	11,399	7
PSC Remainder Assessment	1,553	8
Other (explain):		
License Fees	833	9
Total payments and other debits	73,785	
Balance end of year	123,060	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC BONDS 1999	28,074	83,541	84,221	27,394	1
WTR MRB 1996	16,926	101,780	101,557	17,149	2
WTR MRB 1997	1,419	16,878	17,025	1,272	3
DEFERRED LOSS ON REFINANCING	0	1,528	1,528	0	4
ELEC MRB 2001		9,156		9,156	5
Subtotal	46,419	212,883	204,331	54,971	
Advances from Municipality (223)					
ELECRTIC ADVANCE GO DEBT	924	421	1,029	316	6
Subtotal	924	421	1,029	316	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	47,343	213,304	205,360	55,287	

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	802,982	132,624	0	0	0	935,606	1
Add credits during year:							
For Services	5,930					5,930	2
For Mains						0	3
Other (specify):							
CDBG GRANT	88,601					88,601	4
ASSESSMENT	1,500					1,500	5
TRANSFORMER CONTRIBUTION FOR MEDICAL CENTER	5,008					5,008	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	904,021	132,624	0	0	0	1,036,645	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	620,406					620,406	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	1,134	2
Total (Acct. 124):	1,134	
Special Funds (125):		
ELECTRIC REDEMPTION FUND	80,543	3
WATER RDA REDEMPTION FUND	69,217	4
WATER RDA RESERVE	58,836	5
ELECTRIC DEPRECIATION	5,521	6
WATER RESERVE	41,370	7
WATER CONSTRUCTION FUND	24,516	8
Total (Acct. 125):	280,003	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,323	10
Electric	123,223	11
Sewer (Regulated)		12
Other (specify):		
SEWER	26,597	13
Total (Acct. 142):	190,143	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
INTEREST RECEIVABLE	201	16
POLE RENTALS & OTHERS	11,573	17
RECEIVABLE FROM TAX ROLL	15,378	18
Total (Acct. 143):	27,152	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER - WATER/SEWER ALLOCATION	6,579	19
DUE FROM GENERAL - STREET LIGHTING	2,257	20
DUE FROM GENERAL - EMPLOYEE BENEFITS	1,332	21
Total (Acct. 145):	10,168	

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)	
Prepayments (165):		
PREPAID INSURANCE	7,838	22
Total (Acct. 165):	7,838	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		24
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PUBLIC BENEFIT FEES COLLECTED AND CREDIT REFUNDS	32,935	26
Total (Acct. 253):	32,935	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,939,250	3,068,629	0	0	7,007,879	1
Materials and Supplies	16,191	129,959	0	0	146,150	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	398,265	1,537,590	0	0	1,935,855	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	853,501	132,624	0	0	986,125	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,703,675	1,528,374	0	0	4,232,049	
Net Operating Income	141,871	88,920	0	0	230,791	8
Net Operating Income as a percent of Average Net Rate Base						
	5.25%	5.82%	N/A	N/A	5.45%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	207,820	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	957,763	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,165,583	
Net Income		
Net Income	39,272	5
Percent Return on Proprietary Capital	3.37%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

The electric utility has continued its substation upgrade and electrical circuit improvements in 2001. The project was completed in 2001.

4. Estimated changes in revenues due to rate changes.

The electric utility implemented new electric rates on June 2001 bills.

5. Obligations incurred or assumed, excluding commercial paper.

The electric utility incurred \$750,000 in Electric System Revenue bonds on September 1, 2001.

6. Formal proceedings with the Public Service Commission.

The Public Service Commission approved an electric rate increase in May 2001.

7. Any additional matters.

Water utility had a plant replacement project in 2001 that was partially financed with a Small Cities Community Development Block Grant. The utility recorded \$ 88,601 as a contribution in aid of construction.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Members of the Utility Commission
of the City of Elroy
Elroy, Wisconsin 53929

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

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

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

Vig & Associates, LLC
April 1, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Reply to Vig response emailed 1/13/03:
Hi, Mike

Pete Leege forwarded your review response to me. I only have one comment: item 3 indicates that you elected to report the entire amount of the block grant as other credits in Account 271, Contributions in Aid of Construction. Please confirm that the dollars are correctly identified on the utility books as mains, services, etc. contributions.

Regards, Elaine

email response received 12/26/02 from Mike Brendel:

December 26, 2002

Peter J. Leege
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

Re: City of Elroy Electric & Water Utility File DWCCA-1850-PJL
2001 Analytical Review

Dear Pete:

The following is the information you requested to complete your analytical review of the City of Elroy Electric & Water Utility. The information follows the order in which it was requested.

- 1) We noted that the gas tax refund and the hydrant repair amounts should more appropriately have been credited to the expenses originally charged. We will make this change in the future.
- 2) The cost of the new services was used as the basis for the customer contribution financing.
- 3) We elected to report the entire amount of the block grant as other credits during the year, as opposed to breaking the grant proceeds down into mains and services.
- 4) The dollars that should have been added to accounts 345 and 271 were not included in the 2001 report. We will adjust those accounts for the three services added in 2002.
- 5) We noted that the water and electric insurance dividends reported in account 421 on Page F-2 should be credited the insurance expense account. We will make this change in the future.

If you have any further questions, please feel free to contact me at 608/637-2082 anytime.

Sincerely,

FINANCIAL SECTION FOOTNOTES

John E. Vig
Vig & Associates LLC
cc: Carole Brown
Enclosure
F:\DATA_1\CO\3070ELRO\2001\CORRESPONDENCE\ELROY 2001 PSC ANAL REVIEW.DOC

by email 11/12/02

Dear Ms. Brown:

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

1. The amounts are immaterial, but on Page W-4, the gas tax refund and the hydrant repair amounts should more appropriately have been credited to the expense accounts originally charged.
2. The footnote to the Water Services schedule indicates the services were partially financed by customer contributions. Please refer to head note No. 3, Page W-16, and explain the basis of the customer contribution financing.
3. Footnotes on Pages W-15 and W-16 indicate that mains and services were financed by a block grant. On Page F-18, the amount of the grant apparently was not broken down by mains and services. Please confirm that the amounts of the block grant are properly identified on the utility's books as services, mains, etc.
4. In the response to the 2000 analytical review it was indicated that dollars would be reported in Account 345 and Account 271 in 2001 for the three services units added. There are dollar additions reported for services on both Page F-18 and Page W-8 but there is nothing to identify them as prior year adjustments. Please explain if dollars were booked to Account 345 and Account 271 for the three services units added in 2000 or otherwise explain this matter.
5. In the future, please credit the water and electric insurance dividends reported in Account 421 on Page F-2 to the insurance expense account.

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

We appreciate your cooperation in providing the above information. If you have any questions please feel free to contact me at (608) 266-3768

FINANCIAL SECTION FOOTNOTES

~~have any questions, please feel free to contact me at (608) 266-3766.~~

Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	355,164	1
Total Sales of Water	355,164	
Other Operating Revenues		
Forfeited Discounts (470)	1,740	2
Miscellaneous Service Revenues (471)	396	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,069	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,205	
Total Operating Revenues	360,369	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,961	8
Pumping Expenses (620-625)	10,596	9
Water Treatment Expenses (630-635)	4,426	10
Transmission and Distribution Expenses (640-655)	36,174	11
Customer Accounts Expenses (901-904)	11,701	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	59,179	14
Total Operation and Maintenance Expenses	124,037	
Other Operating Expenses		
Depreciation Expense (403)	79,343	15
Amortization Expense (404-407)		16
Taxes (408)	15,118	17
Total Other Operating Expenses	94,461	
Total Operating Expenses	218,498	
NET OPERATING INCOME	141,871	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	8	249	1,058	2
Industrial				3
Total Unmetered Sales to General Customers (460)	8	249	1,058	
Metered Sales to General Customers (461)				
Residential	557	25,617	156,578	4
Commercial	80	9,682	41,596	5
Industrial	8	2,110	8,365	6
Total Metered Sales to General Customers (461)	645	37,409	206,539	
Private Fire Protection Service (462)	1		3,696	7
Public Fire Protection Service (463)	1		135,105	8
Other Sales to Public Authorities (464)	11	1,714	8,766	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	666	39,372	355,164	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	135,105	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	135,105	
Forfeited Discounts (470):		
Customer late payment charges	1,593	5
Other (specify):		
FIRE PROTECTION PENALTY	147	6
Total Forfeited Discounts (470)	1,740	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	396	7
Total Miscellaneous Service Revenues (471)	396	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,350	10
Other (specify):		
HYDRANT REPAIR	447	11
SPRINKLERS	168	12
GAS TAX REFUND	104	13
Total Other Water Revenues (474)	3,069	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	245	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	125	3
Maintenance of Water Source Plant (605)	1,591	4
Total Source of Supply Expenses	1,961	
 PUMPING EXPENSES		
Operation Labor (620)	1,420	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,131	7
Operation Supplies and Expenses (623)	280	8
Maintenance of Pumping Plant (625)	2,765	9
Total Pumping Expenses	10,596	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	545	10
Chemicals (631)	3,332	11
Operation Supplies and Expenses (632)	549	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	4,426	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	23,264	14
Operation Supplies and Expenses (641)	3,449	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,383	16
Maintenance of Mains (651)	3,553	17
Maintenance of Services (652)	889	18
Maintenance of Meters (653)	1,190	19
Maintenance of Hydrants (654)	2,446	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	36,174	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,689	22
Accounting and Collecting Labor (902)	8,914	23
Supplies and Expenses (903)	98	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	11,701	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,700	27
Office Supplies and Expenses (921)	7,392	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	9,333	30
Property Insurance (924)	4,189	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	25,552	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,907	35
Transportation Expenses (933)	2,986	36
Maintenance of General Plant (935)	120	37
Total Administrative and General Expenses	59,179	
 Total Operation and Maintenance Expenses	124,037	

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		11,399	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		765	2
Net property tax equivalent		10,634	
Social Security		4,100	3
PSC Remainder Assessment		384	4
Other (specify): NONE			5
Total tax expense		15,118	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.255360				3
County tax rate	mills		7.680850				4
Local tax rate	mills		11.355900				5
School tax rate	mills		13.805590				6
Voc. school tax rate	mills		3.072210				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.169910				10
Less: state credit	mills		1.842900				11
Net tax rate	mills		34.327010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.355900				14
Combined School Tax Rate	mills		16.877800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.233700				17
Total Tax Rate	mills		36.169910				18
Ratio of Local and School Tax to Total	dec.		0.780585				19
Total tax net of state credit	mills		34.327010				20
Net Local and School Tax Rate	mills		26.795159				21
Utility Plant, Jan. 1	\$	3,858,985	3,858,985				22
Materials & Supplies	\$	16,886	16,886				23
Subtotal	\$	3,875,871	3,875,871				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,875,871	3,875,871				26
Assessment Ratio	dec.		0.794530				27
Assessed Value	\$	3,079,496	3,079,496				28
Net Local & School Rate	mills		26.795159				29
Tax Equiv. Computed for Current Year	\$	82,516	82,516				30
Tax Equivalent per 1994 PSC Report	\$	29,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	11,399					32
Tax equiv. for current year (see note 6)	\$	11,399					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	426		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	132,809		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	133,235	0	
PUMPING PLANT			
Land and Land Rights (320)	125		12
Structures and Improvements (321)	146,047		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	228,929		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	375,101	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,779		23
Total Water Treatment Plant	6,779	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	990	7,882	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			1,500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			426	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			132,809	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	133,235	
PUMPING PLANT				
Land and Land Rights (320)			125	12
Structures and Improvements (321)			146,047	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			228,929	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	375,101	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,779	23
Total Water Treatment Plant	0	0	6,779	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			8,872	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	179,016		26
Transmission and Distribution Mains (343)	2,332,043	126,320	27
Fire Mains (344)	0		28
Services (345)	455,863	11,297	29
Meters (346)	71,869	9,295	30
Hydrants (348)	207,950	6,710	31
Other Transmission and Distribution Plant (349)	658		32
Total Transmission and Distribution Plant	3,248,389	161,504	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,063	504	35
Computer Equipment (391.1)	33,257	600	36
Transportation Equipment (392)	30,044		37
Stores Equipment (393)	500		38
Tools, Shop and Garage Equipment (394)	10,719	4,229	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	4,715	5,519	41
Communication Equipment (397)	6,683		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	93,981	10,852	
Total utility plant in service directly assignable	3,858,985	172,356	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,858,985	172,356	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			179,016 26
Transmission and Distribution Mains (343)	6,675	(1)	2,451,687 27
Fire Mains (344)			0 28
Services (345)	1,400		465,760 29
Meters (346)	1,500		79,664 30
Hydrants (348)	2,250		212,410 31
Other Transmission and Distribution Plant (349)			658 32
Total Transmission and Distribution Plant	11,825	(1)	3,398,067
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			8,567 35
Computer Equipment (391.1)			33,857 36
Transportation Equipment (392)			30,044 37
Stores Equipment (393)			500 38
Tools, Shop and Garage Equipment (394)			14,948 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			10,234 41
Communication Equipment (397)			6,683 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	104,833
Total utility plant in service directly assignable	11,825	(1)	4,019,515
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,825	(1)	4,019,515

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			4,415	4,415	1
February			3,418	3,418	2
March			3,657	3,657	3
April			3,696	3,696	4
May			3,752	3,752	5
June			3,940	3,940	6
July			4,507	4,507	7
August			4,229	4,229	8
September			4,511	4,511	9
October			3,887	3,887	10
November			3,649	3,649	11
December			3,806	3,806	12
Total annual pumpage	0	0	47,467	47,467	
Less: Water sold				39,372	13
Volume pumped but not sold				8,095	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				1,350	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,350	19
Volume pumped but unaccounted for				6,745	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				448	23
Date of maximum: 1/7/2001					24
Cause of maximum:					25
BROKEN 2" LINE AT VALLEY INN					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				47	26
Date of minimum: 5/2/2001					27
Total KWH used for pumping for the year				98,520	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CITY	1	450	10	720,000	Yes	1
CITY 3	3	450	18	1,080,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	BOOSTER STATION	1
Location	CITY	CITY	CITY	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	GOULD	US EMCO	5
Year Installed	1988	1996	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	550	750	750	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	ONAN	10
Year Installed	1988	1996	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	75	15	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1950	1993	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	183	1	6
Total capacity in gallons (actual)	88,000	235,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	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	2.000	1,288	0	0	0	1,288	1
M	D	4.000	2,138	0	890	0	1,248	2
M	D	6.000	10,714	0	0	0	10,714	3
P	D	6.000	1,372	0	0	0	1,372	4
M	D	8.000	22,758	0	0	0	22,758	5
P	D	8.000	9,044	1,250	0	0	10,294	6
M	D	10.000	5,984	0	0	0	5,984	7
P	D	10.000	18,643	0	0	0	18,643	8
M	D	12.000	380	0	0	0	380	9
P	D	12.000	820	0	0	0	820	10
Total Within Municipality			73,141	1,250	890	0	73,501	
Total Utility			73,141	1,250	890	0	73,501	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	343	0	14	0	329		1
M	1.000	319	15	0	0	334		2
M	1.250	2	0	0	0	2		3
M	1.500	5	0	0	0	5		4
M	2.000	25	0	0	0	25		5
P	2.000	2	0	0	0	2		6
M	4.000	2	1	0	0	3		7
M	6.000	1	0	0	0	1		8
M	8.000	3	0	0	0	3		9
Total Utility		702	16	14	0	704	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	651	60	60	26	677	94	1
0.750	5	1	0	(2)	4	0	2
1.000	22	0	0	0	22	0	3
1.500	7	0	0	1	8	0	4
2.000	15	0	0	0	15	0	5
3.000	1	0	0	0	1	0	6
Total:	701	61	60	25	727	94	

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	557	52	3	3	0	62	677	1
0.750	0	4	0	0	0	0	4	2
1.000	0	15	3	2	0	2	22	3
1.500	0	5	0	1	0	2	8	4
2.000	0	3	2	5	5	0	15	5
3.000	0	1	0	0	0	0	1	6
Total:	557	80	8	11	5	66	727	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	142	5	3		144	2
Total Fire Hydrants	142	5	3	0	144	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	116
Number of distribution system valves end of year:	172
Number of distribution valves operated during year:	68

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct#902- Decrease due to improved employee time tracking.

Acct#920- Increase due to allocation of administration's salary and improvements in employee time tracking.

Acct#923- Increase due to additional services needed due to staffing changes

Acct#930- Decrease due to improvements on account coding by utility staff.

Property Tax Equivalent (Water) (Page W-07)

The City of Elroy (Water) uses an alternate method to calculate tax equivalent. This method calculates the equivalent as 3.19% of the utility's operating revenues. This method was incorporated by the PSC in Docket 1850-WR-102 dated February 25, 1997.

Water Utility Plant in Service (Page W-08)

A/C#343- Column f - Transmission and distribution mains - Adjustment necessary due to rounding.

Water Mains (Page W-15)

Mains addition financed with the use of Community Development Block Grant funds from the Department of Commerce.

Water Services (Page W-16)

Services additions were financed with customer contributions and Community Development Block Grant funds.

Meters (Page W-17)

Meters adjustment necessary to correct plant records to actual.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,082,508	1
Total Sales of Electricity	1,082,508	
Other Operating Revenues		
Forfeited Discounts (450)	3,044	2
Miscellaneous Service Revenues (451)	516	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,757	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,715	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	8,032	
Total Operating Revenues	1,090,540	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	670,656	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	29,496	11
Customer Accounts Expenses (901-904)	17,830	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	98,855	14
Total Operation and Maintenance Expenses	816,837	
Other Expenses		
Depreciation Expense (403)	124,183	15
Amortization Expense (404-407)		16
Taxes (408)	60,600	17
Total Other Expenses	184,783	
Total Operating Expenses	1,001,620	
NET OPERATING INCOME	88,920	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,044	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,044	
Miscellaneous Service Revenues (451):		
RECONNECT FEES	516	3
Total Miscellaneous Service Revenues (451)	516	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	1,757	5
Total Rent from Electric Property (454)	1,757	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	191	7
GAS TAX REFUND	165	8
BAD CHECK FEES	25	9
MISC CHARGES	349	10
REFUND	1,985	11
Total Other Electric Revenues (456)	2,715	
Amortization of Construction Grants (457):		
NONE		12
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	14,279	11
Fuel (539)	6,583	12
Operation Supplies and Expenses (540)	15,114	13
Maintenance of Other Power Production Plant (543)	8,794	14
Total Other Power Generation Expenses	44,770	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	625,618	15
Other Expenses (546)	268	16
Total Other Power Supply Expenses	625,886	
Total Power Production Expenses	670,656	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	3,545	21
Line and Station Supplies and Expenses (562)	162	22
Street Lighting and Signal System Expenses (565)	1,470	23
Meter Expenses (566)	409	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	7,641	26
Maintenance of Structures and Equipment (571)	332	27
Maintenance of Lines (572)	11,081	28
Maintenance of Line Transformers (573)	180	29
Maintenance of Street Lighting and Signal Systems (574)	1,538	30
Maintenance of Meters (575)	1,671	31
Maintenance of Miscellaneous Distribution Plant (576)	1,467	32
Total Distribution Expenses	29,496	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,632	33
Accounting and Collecting Labor (902)	13,806	34
Supplies and Expenses (903)	392	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	17,830	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,887	38
Office Supplies and Expenses (921)	7,065	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	5,844	41
Property Insurance (924)	6,255	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	48,822	44
Regulatory Commission Expenses (928)	9,627	45
Miscellaneous General Expenses (930)	11,801	46
Transportation Expenses (933)	5,547	47
Maintenance of General Plant (935)	7	48
Total Administrative and General Expenses	98,855	
 Total Operation and Maintenance Expenses	 816,837	

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		51,299	1
Social Security		7,299	2
Wisconsin Gross Receipts Tax		833	3
PSC Remainder Assessment		1,169	4
Other (specify): NONE			5
Total tax expense		60,600	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.255360				3
County tax rate	mills		7.680850				4
Local tax rate	mills		11.355900				5
School tax rate	mills		13.805590				6
Voc. school tax rate	mills		3.072210				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.169910				10
Less: state credit	mills		1.842900				11
Net tax rate	mills		34.327010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.355900				14
Combined School Tax Rate	mills		16.877800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.233700				17
Total Tax Rate	mills		36.169910				18
Ratio of Local and School Tax to Total	dec.		0.780585				19
Total tax net of state credit	mills		34.327010				20
Net Local and School Tax Rate	mills		26.795159				21
Utility Plant, Jan. 1	\$	2,385,255	2,385,255				22
Materials & Supplies	\$	95,778	95,778				23
Subtotal	\$	2,481,033	2,481,033				24
Less: Plant Outside Limits	\$	71,430	71,430				25
Taxable Assets	\$	2,409,603	2,409,603				26
Assessment Ratio	dec.		0.794530				27
Assessed Value	\$	1,914,502	1,914,502				28
Net Local & School Rate	mills		26.795159				29
Tax Equiv. Computed for Current Year	\$	51,299	51,299				30
Tax Equivalent per 1994 PSC Report	\$	39,560					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	51,299					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	835		18
Structures and Improvements (341)	198,183	18,619	19
Fuel Holders, Producers and Accessories (342)	8,750		20
Prime Movers (343)	221,847		21
Generators (344)	121,382		22
Accessory Electric Equipment (345)	18,222		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	569,219	18,619	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			500 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	500
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			835 18
Structures and Improvements (341)			216,802 19
Fuel Holders, Producers and Accessories (342)			8,750 20
Prime Movers (343)			221,847 21
Generators (344)			121,382 22
Accessory Electric Equipment (345)			18,222 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	587,838
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	136,226		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	136,226	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	14,827	785,742	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	276,829	92,292	38
Overhead Conductors and Devices (365)	290,295	410,152	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	327,629	115,643	41
Line Transformers (368)	259,560	13,779	42
Services (369)	173,281	1,153	43
Meters (370)	70,490	1,385	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	56,254	1,646	47
Total Distribution Plant	1,469,165	1,421,792	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	12,271	334	50
Computer Equipment (391.1)	9,170	1,279	51
Transportation Equipment (392)	5,841		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	18,007	1,201	54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	164,854		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			136,226 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	136,226
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			800,569 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	17,280		351,841 38
Overhead Conductors and Devices (365)	21,313		679,134 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			443,272 41
Line Transformers (368)	37,705		235,634 42
Services (369)			174,434 43
Meters (370)	175		71,700 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			57,900 47
Total Distribution Plant	76,473	0	2,814,484
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			12,605 50
Computer Equipment (391.1)			10,449 51
Transportation Equipment (392)			5,841 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			19,208 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			164,854 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	210,143	2,814	
Total utility plant in service directly assignable	2,385,253	1,443,225	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	2,385,253	1,443,225	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	212,957
Total utility plant in service directly assignable	76,473	0	3,752,005
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	76,473	0	3,752,005

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-0.80	6.10	1
7.2/12.5 kV (12kV)	0.80	0.80	2
14.4/24.9 kV (25kV)			3
Other:			
UNDERGROUND 2.4/4.16 KV	0.50	4.20	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		7.70	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0
Customers served at other than rural rates:	10
Farm	11
Nonfarm	31
Total	42
Total customers on rural lines at end of year	42

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	4,039	Tuesday	01/23/2001	10:00	2,113	1
February	02	4,104	Wednesday	02/28/2001	09:00	1,958	2
March	03	3,847	Thursday	03/01/2001	09:00	1,986	3
April	04	3,707	Thursday	04/05/2001	14:00	1,783	4
May	05	3,661	Thursday	05/17/2001	12:00	1,772	5
June	06	4,121	Wednesday	06/13/2001	15:00	1,865	6
July	07	4,218	Tuesday	07/31/2001	12:00	1,902	7
August	08	4,400	Wednesday	08/01/2001	15:00	2,007	8
September	09	3,707	Thursday	09/06/2001	15:00	1,771	9
October	10	3,622	Tuesday	10/02/2001	12:00	1,900	10
November	11	3,804	Wednesday	11/28/2001	12:00	1,785	11
December	12	3,833	Thursday	12/20/2001	10:00	1,946	12
Total		47,063				22,788	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	98	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	98	7
Purchases	22,788	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	22,886	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	21,915	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	96	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	96	23
Total Sold and Used	22,011	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	875	27
Total Energy Losses	875	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.8233%	29
Total Disposition of Energy	22,886	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	692	5,282	1
RURAL	RG-1	42	495	2
WATER HEATER	RG-1	46	109	3
Total Sales for Residential Sales		780	5,886	
Commercial & Industrial				
SMALL POWER	CP-1	7	1,109	4
LARGE POWER	CP-2	3	2,054	5
LARGE POWER	CP-3	2	6,737	6
INDUSTRIAL	CP-4	1	2,465	7
COMMERCIAL	GS-1	109	3,370	8
INTERDEPARTMENTAL	GS-1	1	99	9
Total Sales for Commercial & Industrial		123	15,834	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	195	10
Total Sales for Public Street & Highway Lighting		1	195	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		904	21,915	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		324,967	(21,744)	303,223	1
		30,540	(1,980)	28,560	2
		6,129	(522)	5,607	3
0	0	361,636	(24,246)	337,390	
		65,491	(4,359)	61,132	4
6,660	4,232	103,749	(8,491)	95,258	5
15,034	8,266	298,882	(27,194)	271,688	6
10,620	5,400	113,564	(11,649)	101,915	7
		204,424	(13,330)	191,094	8
		6,222	(448)	5,774	9
32,314	17,898	792,332	(65,471)	726,861	
		19,138	(881)	18,257	10
0	0	19,138	(881)	18,257	
				0	11
0	0	0	0	0	
32,314	17,898	1,173,106	(90,598)	1,082,508	

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	CUMBERLAND MUNI		DAIRYLAND POWER		1
Point of Delivery	ELROY SUBSTATION		ELROY SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	SURPLUS		SURPLUS		3
Voltage at Which Delivered	2400		2400		4
Point of Metering	ELROY SUBSTATION		ELROY SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	18,495		47,063		6
Average load factor	0.2592%		66.3290%		7
Total Cost of Purchased Power	49,855		567,361		8
Average cost per kWh	1.4244		0.0249		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January			2,113		12
February			1,958		13
March			1,986		14
April			1,783		15
May			1,772		16
June			1,865		17
July	11		1,902		18
August	24		2,007		19
September			1,771		20
October			1,900		21
November			1,785		22
December			1,946		23
Total kWh (000)	35	0	22,788	0	24

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

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	98	4
Is Generation Metered or Estimated?	██████████	5
Is Exciter & Station Use Metered or Estimated?	██████████	6
60-Minute Maximum Demand--kW (est. if not meas.)	4,400	7
Date and Hour of Such Maximum Demand	8/1/2001 15	8
Load Factor	0.0025	9
Maximum Net Generation in Any One Day	19,911	10
Date of Such Maximum	8/8/2001	11
Number of Hours Generators Operated	70	12
Maximum Continuous or Dependable Capacity--kW	2,295	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	44,770	15
Cost per kWh of Net Generation (\$)	457	16
Monthly Net Generation --- kWh (000):		
January	1	17
February	14	18
March	0	19
April	0	20
May	0	21
June	2	22
July	29	23
August	52	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	98	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	198	32
Average Cost per Barrel of Oil Burned (\$)	33.2500	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	45	36
Average Cost per Gallon (\$)	5.4500	37
kWh Net Generation per Gallon of Fuel Oil	12	38
kWh Net Generation per Gallon of Lubr. Oil	2177	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 (\$)	0.0697	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	ELROY			1
Unit Identification	4113-3-2-5			2
Type of Generation	RECIP			3
kWh Net Generation (000)	98			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	4,400			7
Date and Hour of Such Maximum Demand	8/1/2001 15			8
Load Factor	0.0025			9
Maximum Net Generation in Any One Day	19,911			10
Date of Such Maximum	08/08/2001			11
Number of Hours Generators Operated	70			12
Maximum Continuous or Dependable Capacity--kW	2,295			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	44,770			15
Cost per kWh of Net Generation (\$)	456.8367			16
Monthly Net Generation --- kWh (000):				
January	1			17
February	14			18
March				19
April				20
May				21
June	2			22
July	29			23
August	52			24
September				25
October				26
November				27
December				28
Total kWh (000)	98			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	198			32
Average Cost per Barrel of Oil Burned (\$)	33.2500			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	45			36
Average Cost per Gallon (\$)	5.4500			37
kWh Net Generation per Gallon of Fuel Oil	12			38
kWh Net Generation per Gallon of Lubr. Oil	2,177			39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.0697			54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
ELROY	5	1973	RECIP	FAIRBANKS MORSE		2,880	1
Total						<u>2,880</u>	

STEAM PRODUCTION PLANTS (cont.)

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

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
1973	2,400	98	2,295	2,500	2,330	2,295	1
Total		98	2,295	2,500	2,330	2,295	

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	MUNICIPAL					1
Voltage--High Side	69,000					2
Voltage--Low Side	4,160					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	4,400					7
Dt and Hr of Such Maximum Demand	08/01/2001					8
	15:00					9
Kwh Output	22,788					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
						35
Kwh Output						36

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,000	371	32,399	1
Acquired during year	3	39	1,350	2
Total	1,003	410	33,749	3
Retired during year	7	41	11,032	4
Sales, transfers or adjustments increase (decrease)	11			5
Number end of year	1,007	369	22,717	6
Number end of year accounted for as follows:				7
In customers' use	926	303	18,520	8
In utility's use		1	15	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	81	65	4,182	12
Total end of year	1,007	369	22,717	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	32	9,600	1
Sodium Vapor	100	130	51,914	2
Sodium Vapor	150	8	740	3
Sodium Vapor	250	59	78,307	4
Total		229	140,561	
Ornamental				
Sodium Vapor	250	41	54,648	5
Total		41	54,648	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct#540- Decrease due to improvements in account coding of expenses in 2001

Acct#543- Increase due to improvements in account coding of expenses in 2001

Acct#926- Increase due to recording of accumulated sick leave in 2001.

Acct#928- Increase due to additional costs in association with the electric rate case.

Electric Utility Plant in Service (Page E-06)

Acct#341- Addition due to materials and labor for replacement of rubber roof at pumphouse.

Acct#362-373: Additions and retirements relate to the continued substatio upgrade and circuit rebuilds completed in 2001.

Transmission and Distribution Lines (Page E-08)

Adjustment made to year end totals in column (c) to update utility records as of 12/31/01.

Rural Line Customers (Page E-09)

Due to the Utility's rate order that was implemented in June 2001, the rural line customers are no longer billed at rural rates.

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

Eleven meters adjustment required to reconcile to physical count provided by Utility.

Street Lighting Equipment (Page E-23)

There were no 175 watt bulbs in service at end of year. The 32 175 watt bulbs noted were in service at the beginning of the year.
