



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ARCADIA ELECTRIC AND WATER UTILITY

Principal Office: 203 WEST MAIN STREET
ARCADIA, WI 54612

For the Year Ended: DECEMBER 31, 2001

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

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

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

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ARCADIA ELECTRIC AND WATER UTILITY

Utility Address: 203 WEST MAIN STREET
ARCADIA, WI 54612

When was utility organized? 1/1/1903

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ANGELA BERG

Title: CITY CLERK

Office Address:

203 WEST MAIN STREET
ARCADIA, WI 54612

Telephone: (608) 323 - 3359

Fax Number: (608) 323 - 3242

E-mail Address: cclerk@trivest.net

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

Name: JOHN E VIG

Title: PARTNER-IN CHARGE

Office Address: VIG AND ASSOCIATES

117 W COURT ST
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

Name: GERRY MEYERS

Title:

Office Address:

203 WEST MAIN STREET
ARCADIA, WI 54612

Telephone: (608) 323 - 3359

Fax Number: (608) 323 - 3242

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E VIG

Title: PARTNER-IN CHARGE

Office Address: VIG AND ASSOCIATES
117 W COURT ST
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 1/17/2002

Period covered by most recent audit: 1/1/01-12/31/01

Names and titles of utility management including manager or superintendent:

Name: JAMES LISOWSKI

Title: WATER DEPARMENT SUPERINTENDENT

Office Address:
203 WEST MAIN STREET
ARCADIA, WI 54612

Telephone: (608) 323 - 3359

Fax Number: (608) 323 - 3242

E-mail Address: rkdwater@trivest.net

Name: TIM PUTZ

Title: ELECTRIC DEPARMENT SUPERINTENDENT

Office Address:
203 WEST MAIN STREET
ARCADIA, WI 54612

Telephone: (608) 323 - 3359

Fax Number: (608) 323 - 3242

E-mail Address: aeutjp@trivest.net

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- CRAIG BAWEK
- RALPH HAINES
- GERALD MEYERS

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: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,767,672	3,861,164	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,789,090	2,687,265	2
Depreciation Expense (403)	316,795	295,989	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	306,281	292,851	5
Total Operating Expenses	3,412,166	3,276,105	
Net Operating Income	355,506	585,059	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	355,506	585,059	
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)	138,100	137,826	10
Miscellaneous Nonoperating Income (421)	10,336	0	11
Total Other Income	148,436	137,826	
Total Income	503,942	722,885	
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	503,942	722,885	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	229,687	183,185	14
Amortization of Debt Discount and Expense (428)	6,246	9,285	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	33,965		19
Total Interest Charges	201,968	192,470	
Net Income	301,974	530,415	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,692,551	3,162,136	20
Balance Transferred from Income (433)	301,974	530,415	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,994,525	3,692,551	

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):		
WATER UTILITY INTEREST ON CASH AND INVESTMENTS	55,509	5
ELECTRIC UTILITY INTEREST ON CASH AND INVESTMENTS	82,591	6
Total (Acct. 419):	138,100	
Miscellaneous Nonoperating Income (421):		
GAIN ON SALE OF INVESTMENT-ELECTRIC	8,846	7
NON-ENERGY SERVICES CHARGED TO CUSTOMERS	1,490	8
Total (Acct. 421):	10,336	
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	656,939	3,110,733	0	0	3,767,672	1	
Less: interdepartmental sales	0	16,911	0	0	16,911	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	10	27			37	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	656,929	3,093,795	0	0	3,750,724		

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	150,649		150,649	1
Electric operating expenses	314,769		314,769	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	41,803		41,803	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	4,759		4,759	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	511,980	0	511,980	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,543,188	11,998,558	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,548,209	5,289,912	2
Net Utility Plant	7,994,979	6,708,646	
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)	0	0	6
Special Funds (125)	1,550,901	742,970	7
Total Other Property and Investments	1,550,901	742,970	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,377,701	1,706,358	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	365,434	395,886	11
Other Accounts Receivable (143)	87,605	54,283	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	47,285	47,285	13
Receivables from Municipality (145)	16,299	184,847	14
Materials and Supplies (150)	186,486	145,644	15
Prepayments (165)	30,733	21,330	16
Other Current and Accrued Assets (170)	5,714	9,541	17
Total Current and Accrued Assets	2,022,687	2,470,604	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	201,558	113,447	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	46,336	55,167	20
Total Deferred Debits	247,894	168,614	
Total Assets and Other Debits	11,816,461	10,090,834	

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)	1,081,068	1,081,068	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	3,994,525	3,692,551	23
Total Proprietary Capital	5,075,593	4,773,619	
LONG-TERM DEBT			
Bonds (221)	4,725,000	3,220,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	96,331	44,496	26
Total Long-Term Debt	4,821,331	3,264,496	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	221,455	181,315	28
Payables to Municipality (233)	15,850	1,187	29
Customer Deposits (235)			30
Taxes Accrued (236)	14,413	252,860	31
Interest Accrued (237)	24,215	13,921	32
Other Current and Accrued Liabilities (238)	18,274	1,857	33
Total Current and Accrued Liabilities	294,207	451,140	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	7,603	1,827	36
Total Deferred Credits	7,603	1,827	
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)	1,617,727	1,599,752	41
Total Liabilities and Other Credits	11,816,461	10,090,834	

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)	4,283,407	0	0	8,045,904	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)				1,213,877	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,283,407	0	0	9,259,781	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,042,953	0	0	4,505,256	10
Total Accumulated Provision	1,042,953	0	0	4,505,256	
Net Utility Plant	3,240,454	0	0	4,754,525	

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	971,365	4,318,547			5,289,912	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	79,813	236,982			316,795	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,832				2,832	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,600	940			2,540	10
Other credits (specify):						11
					0	12
Total credits	84,245	237,922	0	0	322,167	13
Debits during year						14
Book cost of plant retired	12,657	45,548			58,205	15
Cost of removal		5,665			5,665	16
Other debits (specify):						17
					0	18
Total debits	12,657	51,213	0	0	63,870	19
Balance End of Year	1,042,953	4,505,256	0	0	5,548,209	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	47,285	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>47,285</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	23,843				23,843	22,370	1
Other	41,833		86,605		128,438	92,878	2
Total Electric Utility					152,281	115,248	

Account	Total End of Year	Amount Prior Year	
Electric utility total	152,281	115,248	1
Water utility	34,205	30,396	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	186,486	145,644	

**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)				
ELECTRIC 2001 MRB	1,438	428	55,912	1
ELECTRIC 2001 REFUNDING	1,790	428	46,580	2
ELECTRIC DEFERRED LOSS 1994 MRB	2,313	427	4,625	3
ELECTRIC DEFERRED LOSS 1997 MRB	3,955	427	20,437	4
ELECTRIC DEFERRED LOSS ON DEBT RETIREMENT	3,366	427	10,659	5
WATER DEFERRED LOSS ON DEBT RETIREMENT	1,730	427	17,587	6
WATER UTILITY 1997 MRBS	3,017	428	45,758	7
Total			201,558	
Unamortized premium on debt (251)				
NONE				8
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	1,081,068	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,081,068</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)	
ELECTRIC 1994 MRBS	01/05/1994	01/05/2003	4.00%	0	1
WATER 1997 MRBS	03/06/1997	03/06/2016	5.00%	1,810,000	2
ELECTRIC 1997 MRBS	03/06/1997	03/06/2006	5.00%	0	3
ELECTRIC 2001 MRB	05/24/2001	05/24/2020	4.75%	1,890,000	4
ELECTRIC 2001 REFUNDING BONDS	05/24/2001	05/24/2009	4.00%	1,025,000	5
Total Bonds (Account 221):				4,725,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
GLEN REIT LAND CONTRACT	02/01/2001	02/01/2003	7.00%	66,667	1
ASHLEY FURNITURE LIGHTING PROJECT	06/01/1997	06/01/2003	0.00%	29,664	2
Total for Account 224				96,331	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	252,860	1
Accruals:		
Charged water department expense	204,542	2
Charged electric department expense	101,739	3
Charged sewer department expense	1,166	4
Other (explain):		
NONE		5
Total Accruals and other credits	307,447	
Taxes paid during year:		
County, state and local taxes	501,860	6
Social Security taxes	38,460	7
PSC Remainder Assessment	5,008	8
Other (explain):		
Utility Tax	566	9
Total payments and other debits	545,894	
Balance end of year	14,413	

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 refunding	0	9,634	9,634	0	1
1994 electric	1,754	9,006	10,760	0	2
1997 electric	3,758	18,789	22,547	0	3
1997 water	8,409	100,597	100,910	8,096	4
2001 ELECTRIC MRB		58,640	50,533	8,107	5
2001 ELECTRIC REFUNDING		27,013	23,279	3,734	6
water refunding	0	1,730	1,730	0	7
Subtotal	13,921	225,409	219,393	19,937	
Advances from Municipality (223)					
NONE	0			0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ASHLEY	0			0	9
GLEN REIT		4,278		4,278	10
Subtotal	0	4,278	0	4,278	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	13,921	229,687	219,393	24,215	

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	1,198,405	401,347	0	0	0	1,599,752	1
Add credits during year:							
For Services	1,600					1,600	2
For Mains	11,940					11,940	3
Other (specify):							
METERS	675					675	4
LIGHTING ON BICYCLE TRAIL		3,760				3,760	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,212,620	405,107	0	0	0	1,617,727	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	262,288					262,288	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER BOND REDEMPTION	167,809	3
WATER BOND REDEMPTION 1997	183,850	4
WATER DEPRECIATIO FUND	11,735	5
WATER BOND REDEMPTION 1996	15,179	6
SPECIAL REDEMPTION	175,254	7
ELECTRIC 2001 BOND REDEMPTION	786,712	8
ELECTRIC 1987 BOND REDEMPTION	64,542	9
ELECTRIC 1997 BOND REDEMPTION	98,425	10
ELECTRIC DEPRECIATION FUND	23,470	11
ELECTRIC BOND REDEMPTION	23,925	12
Total (Acct. 125):	1,550,901	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	42,832	14
Electric	322,602	15
Sewer (Regulated)		16
Other (specify):		
NONE		17
Total (Acct. 142):	365,434	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Other (specify):		
ELECTRIC UTILITY RENTALS & OTHER CHARGES TO UTILITY CUSTOMERS	68,854	20
WATER UTILITY RENTALS & OTHER CHARGES TO UTILITY CUSTOMERS	18,751	21
Total (Acct. 143):	87,605	
Receivables from Municipality (145):		
WATER-DUE FROM GENERAL-PUBLIC FIRE PROTECTION	843	22
WATER-DUE FROM ELECTRIC-LAND PURCHASE	7,500	23

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)	
Receivables from Municipality (145):		
WATER-DUE FROM SEWER-WATER/SEWER ALLOCATION	7,106	24
ELECTRIC-DUE FROM WATER-PSC REMANDER ASSESSMENT	850	25
Total (Acct. 145):	16,299	
Prepayments (165):		
WATER PREPAID INSURANCE	4,594	26
ELECTRIC PREPAID INSURANCE	26,139	27
Total (Acct. 165):	30,733	
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ELECTRIC LIGHTING PROJECT REBATES	29,664	29
WATER ENGINEERING FOR FEASIBILITY STUDY-WELL #5	16,672	30
Total (Acct. 183):	46,336	
Payables to Municipality (233):		
ELECTRIC DUE TO SEWER-LAND PURCHASE	7,500	31
ELECTRIC DUE TO WATER-LAND PURCHASE	7,500	32
WATER-DUE TO ELECTRIC-PSC REMAINDER ASSESSMENT	850	33
Total (Acct. 233):	15,850	
Other Deferred Credits (253):		
PUBLIC BENEFITS CHARGED	7,603	34
Total (Acct. 253):	7,603	

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	4,211,968	7,927,217	0	0	12,139,185	1
Materials and Supplies	32,300	133,764	0	0	166,064	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,007,159	4,411,901	0	0	5,419,060	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,205,512	403,227	0	0	1,608,739	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,031,597	3,245,853	0	0	5,277,450	
Net Operating Income	92,167	263,339	0	0	355,506	8
Net Operating Income as a percent of Average Net Rate Base						
	4.54%	8.11%	N/A	N/A	6.74%	

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	1,081,068	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,843,538	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,924,606	
Net Income		
Net Income	301,974	5
 Percent Return on Proprietary Capital	 6.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NO SIGNIFICANT CHANGES

4. Estimated changes in revenues due to rate changes.

NO RATE CHANGES

5. Obligations incurred or assumed, excluding commercial paper.

THE ELECTRIC UTILITY ISSUED \$2,915,000 OF REVENUE BONDS IN 2001 TO REFUND EXISTING OBLIGATIONS AND TO PROVIDE CAPITAL FOR FUTURE PLANT ADDITIONS.

6. Formal proceedings with the Public Service Commission.

THE UTILITY IS PROGRESSING TO CONSTRUCT FACILITIES AND ACQUIRE TWO NEW DIESEL GENERATING UNITS AT ITS GENERATING STATION. THIS PROJECT HAS BEEN AUTHORIZED BY PSC UNDER DOCKET 2/0-CE-103.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

Amounts coded to Acct# 427 are for deferred losses on early debt retirement on the 1997 and 1994 MRBs that were refinanced with the 2001 issues.

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

ELECTRIC LIGHTING PROJECTS REBATES (183) - AMOUNT DEFERRED PER DEMAND AGREEMENT.

WATER ENGINEERING FOR FEASIBILITY STUDY (183) - ACCUMULATED COSTS OF WELI STUDY.

Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Mayor and Members of the
Council of the City of Arcadia
Arcadia, Wisconsin 54612

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

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

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

Vig & Associates, LLC
March 27, 2002

Identification and Ownership - Contacts (Page iv)

good filer letter - plus comment utility plant Jan. 1 should equal prior year net utility plant schedule in future. ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	649,404	1
Total Sales of Water	649,404	
Other Operating Revenues		
Forfeited Discounts (470)	1,132	2
Miscellaneous Service Revenues (471)	698	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,705	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,535	
Total Operating Revenues	656,939	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	52,395	9
Water Treatment Expenses (630-635)	83,567	10
Transmission and Distribution Expenses (640-655)	119,028	11
Customer Accounts Expenses (901-904)	41,159	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	87,071	14
Total Operation and Maintenance Expenses	383,220	
Other Operating Expenses		
Depreciation Expense (403)	79,813	15
Amortization Expense (404-407)		16
Taxes (408)	101,739	17
Total Other Operating Expenses	181,552	
Total Operating Expenses	564,772	
NET OPERATING INCOME	92,167	

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	16	863	1,381	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	16	863	1,381	
Metered Sales to General Customers (461)				
Residential	878	38,678	113,773	4
Commercial	157	33,864	72,747	5
Industrial	12	227,600	253,653	6
Total Metered Sales to General Customers (461)	1,047	300,142	440,173	
Private Fire Protection Service (462)	10		28,933	7
Public Fire Protection Service (463)	1		170,043	8
Other Sales to Public Authorities (464)	24	2,458	8,874	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,098	303,463	649,404	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	170,043	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	170,043	
Forfeited Discounts (470):		
Customer late payment charges	1,132	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,132	
Miscellaneous Service Revenues (471):		
PRIVATE WELL	500	7
MISCELLANEOUS	198	8
Total Miscellaneous Service Revenues (471)	698	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,108	11
Other (specify):		
INSURANCE RECOVERIES	1,049	12
MISCELLANEOUS	535	13
STREET REPAIR	1,013	14
Total Other Water Revenues (474)	5,705	
Amortization of Construction Grants (475):		
NONE		15
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	28,973	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	23,422	9
Total Pumping Expenses	52,395	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	35,674	10
Chemicals (631)	9,512	11
Operation Supplies and Expenses (632)	24,549	12
Maintenance of Water Treatment Plant (635)	13,832	13
Total Water Treatment Expenses	83,567	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	67,957	14
Operation Supplies and Expenses (641)	7,215	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,969	16
Maintenance of Mains (651)	16,684	17
Maintenance of Services (652)	11,457	18
Maintenance of Meters (653)	4,931	19
Maintenance of Hydrants (654)	4,815	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	119,028	

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)	10,266	22
Accounting and Collecting Labor (902)	29,335	23
Supplies and Expenses (903)	1,548	24
Uncollectible Accounts (904)	10	25
Total Customer Accounts Expenses	41,159	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,392	27
Office Supplies and Expenses (921)	6,648	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	15,745	30
Property Insurance (924)	6,959	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	41,231	33
Regulatory Commission Expenses (928)	520	34
Miscellaneous General Expenses (930)	2,947	35
Transportation Expenses (933)	7,629	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	87,071	
 Total Operation and Maintenance Expenses	383,220	

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		90,635	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,166	2
Net property tax equivalent		89,469	
Social Security		11,420	3
PSC Remainder Assessment		850	4
Other (specify): NONE			5
Total tax expense		101,739	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236343				3
County tax rate	mills		6.772176				4
Local tax rate	mills		8.336411				5
School tax rate	mills		16.190260				6
Voc. school tax rate	mills		2.843456				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.378646				10
Less: state credit	mills		2.124298				11
Net tax rate	mills		32.254348				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.336411				14
Combined School Tax Rate	mills		19.033716				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.370127				17
Total Tax Rate	mills		34.378646				18
Ratio of Local and School Tax to Total	dec.		0.796137				19
Total tax net of state credit	mills		32.254348				20
Net Local and School Tax Rate	mills		25.678894				21
Utility Plant, Jan. 1	\$	4,140,530	4,140,530				22
Materials & Supplies	\$	30,396	30,396				23
Subtotal	\$	4,170,926	4,170,926				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,170,926	4,170,926				26
Assessment Ratio	dec.		0.846224				27
Assessed Value	\$	3,529,538	3,529,538				28
Net Local & School Rate	mills		25.678894				29
Tax Equiv. Computed for Current Year	\$	90,635	90,635				30
Tax Equivalent per 1994 PSC Report	\$	58,421					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	90,635					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	61,835	20,500	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)	127,051		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	188,886	20,500	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	349,772		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	135,896	4,038	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	485,668	4,038	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	142,834		22
Water Treatment Equipment (332)	396,478		23
Total Water Treatment Plant	540,312	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,298		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			82,335	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)			127,051	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	209,386	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			349,772	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			139,934	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	489,706	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,000	21
Structures and Improvements (331)			142,834	22
Water Treatment Equipment (332)			396,478	23
Total Water Treatment Plant	0	0	540,312	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,298	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	471,313		26
Transmission and Distribution Mains (343)	1,897,904	91,982	27
Fire Mains (344)	0		28
Services (345)	146,293	2,868	29
Meters (346)	107,333	14,842	30
Hydrants (348)	184,791	2,953	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,812,932	112,645	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	6,066		35
Computer Equipment (391.1)	24,737	4,631	36
Transportation Equipment (392)	20,808	13,514	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,174		39
Laboratory Equipment (395)	1,173		40
Power Operated Equipment (396)	43,422		41
Communication Equipment (397)	5,161	205	42
SCADA Equipment (397.1)	4,191		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	112,732	18,350	
Total utility plant in service directly assignable	4,140,530	155,533	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,140,530	155,533	

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)			471,313 26
Transmission and Distribution Mains (343)			1,989,886 27
Fire Mains (344)			0 28
Services (345)	250	1	148,912 29
Meters (346)	4,339		117,836 30
Hydrants (348)	1,250		186,494 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,839	1	2,919,739
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			6,066 35
Computer Equipment (391.1)			29,368 36
Transportation Equipment (392)	6,818		27,504 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,174 39
Laboratory Equipment (395)			1,173 40
Power Operated Equipment (396)			43,422 41
Communication Equipment (397)			5,366 42
SCADA Equipment (397.1)			4,191 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	6,818	0	124,264
Total utility plant in service directly assignable	12,657	1	4,283,407
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,657	1	4,283,407

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			27,010	27,010	1
February			23,640	23,640	2
March			27,530	27,530	3
April			24,520	24,520	4
May			27,850	27,850	5
June			29,850	29,850	6
July			28,910	28,910	7
August			31,160	31,160	8
September			26,540	26,540	9
October			28,990	28,990	10
November			27,090	27,090	11
December			25,010	25,010	12
Total annual pumpage	0	0	328,100	328,100	
Less: Water sold				303,463	13
Volume pumped but not sold				24,637	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				11,635	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				11,635	19
Volume pumped but unaccounted for				13,002	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,470	23
Date of maximum: 5/30/2001					24
Cause of maximum:					25
East reservior cleaning					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				180	26
Date of minimum: 12/24/2001					27
Total KWH used for pumping for the year				630,000	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)	
WEST WELL	2	317	10	662,000	Yes	1
EAST WELL	3	376	12	864,000	Yes	2
SOUTH WELL	4	480	14	864,000	Yes	3

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	EAST WELL 3	SOUTH WELL 4	WEST WELL 2	1
Location	109 EAST WILSON STREET	MEMORIAL PARK	105 THIRD STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1959	1995	1939	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	600	600	410	8
Pump Motor or Standby Engine Mfr	GE	US ELECTRIC	FAIRBANKS	9 10
Year Installed	1991	1995	1954	11
Type	OTHER	OTHER	OTHER	12
Horsepower	75	60	60	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	EAST RESEVOIR	WEST RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1972	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	160	144	6
Total capacity in gallons (actual)	1,000,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	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	1,123	0	0	0	1,123	1
M	D	4.000	12,150	0	0	0	12,150	2
M	D	6.000	30,318	0	0	0	30,318	3
M	D	8.000	19,795	0	0	0	19,795	4
M	D	10.000	26,191	1,200	0		27,391	5
M	D	12.000	7,750	0	0	0	7,750	6
Total Within Municipality			97,327	1,200	0	0	98,527	
Total Utility			97,327	1,200	0	0	98,527	

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	698	0	1	0	697		1
M	1.000	270	6	0	0	276		2
M	1.250	7	0	0	0	7		3
M	1.500	6	0	0	0	6		4
M	2.000	26	0	1	0	25		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	4	1	0	0	5		8
M	8.000	1	0	0	0	1		9
M	10.000	1	0	0	0	1		10
Total Utility		1,021	7	2	0	1,026	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	1,039	102	126	0	1,015	98	1
0.750	21	0	0	0	21	3	2
1.000	32	0	0	0	32	3	3
1.250	2	0	0	0	2	0	4
1.500	17	1	0	0	18	4	5
2.000	32	0	0	0	32	4	6
3.000	8	1	0	0	9	1	7
4.000	5	0	0	0	5	0	8
6.000	10	0	0	0	10	2	9
8.000	2	0	0	0	2	1	10
Total:	1,168	104	126	0	1,146	116	

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	865	92	1	10	0	47	1,015	1
0.750	11	4	0	2	0	4	21	2
1.000	2	22	3	1	0	4	32	3
1.250	0	2	0	0	0	0	2	4
1.500	0	12	2	3	0	1	18	5
2.000	0	20	3	5	0	4	32	6
3.000	0	5	1	2	0	1	9	7
4.000	0	0	1	1	0	3	5	8
6.000	0	0	0	0	6	4	10	9
8.000	0	0	1	0	0	1	2	10
Total:	878	157	12	24	6	69	1,146	

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	176	2	1		177	2
Total Fire Hydrants	176	2	1	0	177	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	154
Number of distribution system valves end of year:	281
Number of distribution valves operated during year:	190

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

REVENUES AND CONSUMPTIONS ARE BOTH DOWN FROM 2000 DUE TO THE LOSS OF ONE INDUSTRIAL CUSTOMER.

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF PUMPING PLANT (625) - INCREASE DUE TO LARGE REPAIRS EXPERIENCED ON CITY WELL #2.

OPERATION SUPPLIES & EXPENSES (632) - INCREASE DUE PRIMARILY TO INCREASE IN ENERGY COSTS.

MAINTENANCE OF WATER TREATMENT PLANT (635) - INCREASE DUE TO AN INCREASE IN REPAIRS ON TREATMENT EQUIPMENT.

OPERATION LABOR (640) - INCREASE DUE TO A MORE ACCURATE ALLOCATION OF EMPLOYEE TIME.

MAINTENANCE OF MAINS (651) - INCREASE DUE TO AN INCREASE IN THE AMOUNT OF WATER LEAKS EXPERIENCED BY THE UTILITY.

ACCOUNTING & COLLECTING LABOR (902) - INCREASE DUE TO A MORE ACCURATE ALLOCATION OF EMPLOYEE TIME.

ADMINISTRATIVE & GENERAL SALARIES (920) - DECREASE DUE TO A MORE ACCURATE ALLOCATION OF EMPLOYEE TIME. SEE 640 AND 902 ABOVE.

OFFICE SUPPLIES AND EXPENSES (921) - DECREASE DUE TO A RETURN TO NORMAL EXPENDITURE LEVEL IN THIS ACCOUNT. EXPENDITURES FOR OFFICE EXPENSES WERE INCREASED IN 2000 BY THE PURCHASE AND RELATED IMPLEMENTATION OF NEW COMPUTER EQUIPMENT.

OUTSIDE SERVICES EMPLOYED (923) - INCREASE DUE TO ADDITIONAL ENGINEERING SERVICES PAID FOR IN 2001.

EMPLOYEE PENSIONS & BENEFITS (926) - INCREASE DUE PRIMARILY TO AN INCREASE IN HEALTH INSURANCE PREMIUMS.

Water Utility Plant in Service (Page W-08)

ADDITIONS TO LAND AND LAND RIGHTS (310) WERE FINANCED WITH INTERNAL FUNDS.

ADDITIONS TO TRANSPORTATION EQUIPMENT (392) WERE FINANCED WITH INTERNAL FUNDS.

ADJUSTMENT TO SERVICES (345) FOR \$1 - ROUNDING.

Water Mains (Page W-15)

ADDITIONS TO MAINS WERE FINANCED WITH CUSTOMER CONTRIBUTIONS AND INTERNAL FUNDS.

Water Services (Page W-16)

WATER SERVICES ADDED DURING THE YEAR WERE FINANCED BY CUSTOMER CONTRIBUTIONS AND INTERNAL FUNDS.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

ADDITIONS TO METERS WERE FINANCED BY CUSTOMER CONTRIBUTIONS AND INTERNAL FUNDS.

Hydrants and Distribution System Valves (Page W-18)

HYDRANTS ADDED DURING THE YEAR WERE FINANCED BY INTERNAL FUNDS OF THE UTILITY.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,086,860	1
Total Sales of Electricity	3,086,860	
Other Operating Revenues		
Forfeited Discounts (450)	6,917	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	14,563	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,393	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	23,873	
Total Operating Revenues	3,110,733	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,945,647	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	141,804	11
Customer Accounts Expenses (901-904)	26,470	12
Sales Expenses (910)	20,920	13
Administrative and General Expenses (920-935)	271,029	14
Total Operation and Maintenance Expenses	2,405,870	
Other Expenses		
Depreciation Expense (403)	236,982	15
Amortization Expense (404-407)		16
Taxes (408)	204,542	17
Total Other Expenses	441,524	
Total Operating Expenses	2,847,394	
NET OPERATING INCOME	263,339	

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	6,917	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,917	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL AND TRENCHING	14,563	5
Total Rent from Electric Property (454)	14,563	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
INSURANCE RECOVERIES	1,466	7
MISCELLANEOUS	927	8
Total Other Electric Revenues (456)	2,393	
Amortization of Construction Grants (457):		
NONE		9
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)	102,178	11
Fuel (539)	75,714	12
Operation Supplies and Expenses (540)	15,763	13
Maintenance of Other Power Production Plant (543)	26,979	14
Total Other Power Generation Expenses	220,634	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,725,013	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,725,013	
Total Power Production Expenses	1,945,647	
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)	82,517	20
Line and Station Labor (561)	18,683	21
Line and Station Supplies and Expenses (562)	13,486	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	1,041	27
Maintenance of Lines (572)	6,380	28
Maintenance of Line Transformers (573)	1,386	29
Maintenance of Street Lighting and Signal Systems (574)	8,134	30
Maintenance of Meters (575)	4,983	31
Maintenance of Miscellaneous Distribution Plant (576)	5,194	32
Total Distribution Expenses	141,804	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)		33
Accounting and Collecting Labor (902)	26,443	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)	27	36
Total Customer Accounts Expenses	26,470	
 SALES EXPENSES		
Sales Expenses (910)	20,920	37
Total Sales Expenses	20,920	

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)	82,922	38
Office Supplies and Expenses (921)	12,260	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	20,560	41
Property Insurance (924)	44,465	42
Injuries and Damages (925)	3,226	43
Employee Pensions and Benefits (926)	79,807	44
Regulatory Commission Expenses (928)	2,325	45
Miscellaneous General Expenses (930)	11,923	46
Transportation Expenses (933)	3,711	47
Maintenance of General Plant (935)	9,830	48
Total Administrative and General Expenses	271,029	
 Total Operation and Maintenance Expenses	 2,405,870	

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		172,778	1
Social Security		27,040	2
Wisconsin Gross Receipts Tax		566	3
PSC Remainder Assessment		4,158	4
Other (specify): NONE			5
Total tax expense		<u>204,542</u>	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236343				3
County tax rate	mills		6.772176				4
Local tax rate	mills		8.336411				5
School tax rate	mills		16.190260				6
Voc. school tax rate	mills		2.843456				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.378646				10
Less: state credit	mills		2.124298				11
Net tax rate	mills		32.254348				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.336411				14
Combined School Tax Rate	mills		19.033716				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.370127				17
Total Tax Rate	mills		34.378646				18
Ratio of Local and School Tax to Total	dec.		0.796137				19
Total tax net of state credit	mills		32.254348				20
Net Local and School Tax Rate	mills		25.678894				21
Utility Plant, Jan. 1	\$	7,858,029	7,858,029				22
Materials & Supplies	\$	115,248	115,248				23
Subtotal	\$	7,973,277	7,973,277				24
Less: Plant Outside Limits	\$	22,200	22,200				25
Taxable Assets	\$	7,951,077	7,951,077				26
Assessment Ratio	dec.		0.846224				27
Assessed Value	\$	6,728,392	6,728,392				28
Net Local & School Rate	mills		25.678894				29
Tax Equiv. Computed for Current Year	\$	172,778	172,778				30
Tax Equivalent per 1994 PSC Report	\$	156,551					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	172,778					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	4,145	15,420	18
Structures and Improvements (341)	235,621	85,490	19
Fuel Holders, Producers and Accessories (342)	34,387		20
Prime Movers (343)	1,464,566		21
Generators (344)	321,180		22
Accessory Electric Equipment (345)	279,462		23
Miscellaneous Power Plant Equipment (346)	37,746	41,433	24
Total Other Production Plant	2,377,107	142,343	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			19,565 18
Structures and Improvements (341)			321,111 19
Fuel Holders, Producers and Accessories (342)			34,387 20
Prime Movers (343)			1,464,566 21
Generators (344)			321,180 22
Accessory Electric Equipment (345)			279,462 23
Miscellaneous Power Plant Equipment (346)		(1)	79,178 24
Total Other Production Plant	0	(1)	2,519,449
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,563		34
Structures and Improvements (361)	4,307	4,380	35
Station Equipment (362)	1,513,506	710	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	202,040	11,688	38
Overhead Conductors and Devices (365)	413,824	7,013	39
Underground Conduit (366)	324,583	11,268	40
Underground Conductors and Devices (367)	776,687	21,983	41
Line Transformers (368)	724,335	8,874	42
Services (369)	181,970	17,314	43
Meters (370)	232,619	12,887	44
Installations on Customers' Premises (371)	1,637		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	236,883	17,251	47
Total Distribution Plant	4,613,954	113,368	
GENERAL PLANT			
Land and Land Rights (389)	83,977	260	48
Structures and Improvements (390)	214,791		49
Office Furniture and Equipment (391)	21,467		50
Computer Equipment (391.1)	28,159	7,986	51
Transportation Equipment (392)	69,226	17,167	52
Stores Equipment (393)	5,089		53
Tools, Shop and Garage Equipment (394)	34,171		54
Laboratory Equipment (395)	10,812		55
Power Operated Equipment (396)	335,013		56
Communication Equipment (397)	13,859	1,795	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,563 34
Structures and Improvements (361)			8,687 35
Station Equipment (362)	660		1,513,556 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	8,243		205,485 38
Overhead Conductors and Devices (365)	5,847		414,990 39
Underground Conduit (366)	1,432		334,419 40
Underground Conductors and Devices (367)	11,234	1	787,437 41
Line Transformers (368)	8		733,201 42
Services (369)	1,791	1	197,494 43
Meters (370)	1,732		243,774 44
Installations on Customers' Premises (371)			1,637 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,454		252,680 47
Total Distribution Plant	32,401	2	4,694,923
GENERAL PLANT			
Land and Land Rights (389)			84,237 48
Structures and Improvements (390)			214,791 49
Office Furniture and Equipment (391)			21,467 50
Computer Equipment (391.1)		1	36,146 51
Transportation Equipment (392)	10,436	1	75,958 52
Stores Equipment (393)			5,089 53
Tools, Shop and Garage Equipment (394)			34,171 54
Laboratory Equipment (395)			10,812 55
Power Operated Equipment (396)			335,013 56
Communication Equipment (397)	2,711		12,943 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)	905		58
Other Tangible Property (399)	0		59
Total General Plant	817,469	27,208	
Total utility plant in service directly assignable	7,808,530	282,919	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	7,808,530	282,919	

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)			905 58
Other Tangible Property (399)			0 59
Total General Plant	13,147	2	831,532
Total utility plant in service directly assignable	45,548	3	8,045,904
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	45,548	3	8,045,904

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)		31.18	1
7.2/12.5 kV (12kV)	0.44	4.58	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		3.51	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	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	3	7
Nonfarm	60	8
Total	63	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	63	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	11,239	Monday	01/08/2001	10:00	5,873	1
February	02	11,160	Wednesday	02/21/2001	09:00	5,370	2
March	03	10,962	Monday	03/05/2001	09:00	5,706	3
April	04	10,386	Tuesday	04/17/2001	10:00	5,023	4
May	05	10,721	Tuesday	05/15/2001	13:00	5,073	5
June	06	11,983	Wednesday	06/27/2001	14:00	5,247	6
July	07	12,795	Tuesday	07/31/2001	02:00	5,737	7
August	08	13,069	Monday	08/06/2001	14:00	6,107	8
September	09	11,349	Monday	09/17/2001	13:00	5,165	9
October	10	10,526	Tuesday	10/02/2001	14:00	5,703	10
November	11	10,801	Thursday	11/29/2001	12:00	5,300	11
December	12	10,716	Monday	12/10/2001	09:00	5,423	12
Total		135,707				65,727	

System Name

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

Type of Reading	Supplier
15 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		4
Internal Combustion Reciprocating	785	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	785	7
Purchases	65,727	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	66,512	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	64,284	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	295	22
Total Used by Company	295	23
Total Sold and Used	64,579	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,933	27
Total Energy Losses	1,933	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.9062%	29
Total Disposition of Energy	66,512	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	1,097	8,900	1
Total Sales for Residential Sales		1,097	8,900	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	33	9,325	2
LARGE POWER SERVICE	CP-2	16	27,572	3
INDUSTRIAL POWER SERVICE	CP-3	2	13,883	4
COMMERICAL CITY	GS-1	222	3,573	5
COMMERICAL RURAL	GS-1	13	326	6
GENERAL SERVICE	GS-1	22	293	7
Total Sales for Commercial & Industrial		308	54,972	
Public Street & Highway Lighting				
ATHLETIC FIELD LIGHTING	MS-1	2	350	8
STREET LIGHTING	MS-1	1	62	9
Total Sales for Public Street & Highway Lighting		3	412	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,408	64,284	

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)	
		580,557	7,302	587,859	1
0	0	580,557	7,302	587,859	
30,739		440,676	6,861	447,537	2
67,062	89,816	1,176,561	19,469	1,196,030	3
31,190	35,083	535,897	9,798	545,695	4
		219,420	2,885	222,305	5
		20,419	268	20,687	6
		18,231	240	18,471	7
128,991	124,899	2,411,204	39,521	2,450,725	
		3,632	50	3,682	8
		44,336	258	44,594	9
0	0	47,968	308	48,276	
				0	10
0	0	0	0	0	
128,991	124,899	3,039,729	47,131	3,086,860	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	ARCADIA PLANT				2
Type of Power Purchased (firm, dump, etc.)	SURPLUS				3
Voltage at Which Delivered	12470/4160				4
Point of Metering	PLANT SWITCH				5
Total of 12 Monthly Maximum Demands -- kW	135,707				6
Average load factor	66.3466%				7
Total Cost of Purchased Power	1,725,013				8
Average cost per kWh	0.0262				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	5,873				12
February	5,370				13
March	5,706				14
April	5,023				15
May	5,073				16
June	5,247				17
July	5,737				18
August	6,107				19
September	5,165				20
October	5,703				21
November	5,300				22
December	5,423				23
Total kWh (000)	65,727	0			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	785	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	13,069	7
Date and Hour of Such Maximum Demand	8/6/2001 14	8
Load Factor	0.0069	9
Maximum Net Generation in Any One Day	76,817	10
Date of Such Maximum	8/7/2001	11
Number of Hours Generators Operated	688	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	220,634	15
Cost per kWh of Net Generation (\$)	281	16
Monthly Net Generation --- kWh (000):		
January	16	17
February	77	18
March	30	19
April	64	20
May	95	21
June	65	22
July	87	23
August	224	24
September	57	25
October	4	26
November	60	27
December	6	28
Total kWh (000)	785	29
Gas Consumed--Therms	57,595	30
Average Cost per Therm Burned (\$)	57,595.0000	31
Fuel Oil Consumed Barrels (42 gal.)	954	32
Average Cost per Barrel of Oil Burned (\$)	41.3400	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	215	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	20	38
kWh Net Generation per Gallon of Lubr. Oil	3651	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 (\$)	0.0712	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	ARCADIA			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	785			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.)	13,069			7
Date and Hour of Such Maximum Demand	8/6/2001 14			8
Load Factor	0.0069			9
Maximum Net Generation in Any One Day	76,817			10
Date of Such Maximum	08/07/2001			11
Number of Hours Generators Operated	688			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses	220,634			15
Cost per kWh of Net Generation (\$)	281.0624			16
Monthly Net Generation --- kWh (000):				
January	16			17
February	77			18
March	30			19
April	64			20
May	95			21
June	65			22
July	87			23
August	224			24
September	57			25
October	4			26
November	60			27
December	6			28
Total kWh (000)	785			29
Gas Consumed--Therms	57,595			30
Average Cost per Therm Burned (\$)	0.5700			31
Fuel Oil Consumed Barrels (42 gal.)	954			32
Average Cost per Barrel of Oil Burned (\$)	41.3400			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	215			36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil	20			38
kWh Net Generation per Gallon of Lubr. Oil	3,651			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			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 (\$)	0.0712			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><u>0</u></u>	

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
ARCADIA	2	1947	RECIP	FAIRBANKS MORSE	300	1,400	1
ARCADIA	1	1957	RECIP	FAIRBANKS MORSE	720	1,920	2
ARCADIA	4	1930	RECIP	FAIRBANKS MORSE	240	360	3
ARCADIA	5	1972	RECIP	COOPER	600	4,250	4
ARCADIA	6	1986	RECIP	FAIRBANKS MORSE	900	4,200	5
ARCADIA	3	1940	RECIP	FAIRBANKS MORSE	300	690	6

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)	<u>kWh Generated</u> <u>by Each Unit</u> <u>During Yr.</u> <u>(000's)</u> (m)		<u>Rated Unit Capacity</u> kW (n) kVA (o)		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				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 by Each Unit During Yr. (000's) (j)	<u>Rated Unit Capacity</u> kW (k) kVA (l)		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
1947	2	102	980	1,225	980	980
1957	4	122	1,360	1,700	1,360	1,360
1930	2	19	240	300	240	240
1972	4	262	3,090	3,863	3,090	3,090
1986	12	232	3,000	3,750	3,000	3,000
1940	2	48	473	592	473	473

1

2

3

4

5

6

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	CITY					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	22,500					5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	13,069					7
Dt and Hr of Such Maximum Demand	08/09/2001					8
	02:00					9
Kwh Output	65,727					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						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,571	510	88,448	1
Acquired during year	0	2	575	2
Total	1,571	512	89,023	3
Retired during year	10	1	15	4
Sales, transfers or adjustments increase (decrease)	(7)			5
Number end of year	1,554	511	89,008	6
Number end of year accounted for as follows:				7
In customers' use	1,428	418	53,942	8
In utility's use	24	7	26,975	9
Inactive transformers on system		1	37	10
Locked meters on customers' premises	23			11
In stock	79	85	8,054	12
Total end of year	1,554	511	89,008	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				
Metal Halide/Halogen	100	29	22,590	1
Metal Halide/Halogen	101	2	1,558	2
Metal Halide/Halogen	150	96	74,783	3
Metal Halide/Halogen	250	28	21,812	4
Total		155	120,743	
Ornamental				
Metal Halide/Halogen	150	294	229,023	5
Total		294	229,023	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

FUEL (539) - INCREASE IN FUEL COSTS CAUSED PRIMARILY BY THE INCREASE IN ENERGY COSTS EXPERIENCED DURING THE YEAR.

MAINTENANCE OF OTHER POWER PRODUCTION PLANT (543) - INCREASE DUE TO PAINTING OF POWER PLANT, REPAIR OF POWER PLANT WINDOWS, AND AN INCREASE IN GENERAL PLANT MAINTENANCE FROM 2000.

LINE AND STATION LABOR (561) - INCREASE DUE TO MORE ACCURATE TIME RECORDING BY UTILITY EMPLOYEES.

MAINTENANCE OF STRUCTURES & EQUIPMENT (571) - DECREASE REPRESENTS A RETURN TO NORMAL MAINTENANCE EXPENSES. EXPENDITURES IN 2000 WERE INCREASED DUE TO MAINTENANCE ON SUBSTATION THAT OCCURS EVERY THREE YEARS.

ADMINISTRATIVE AND GENERAL SALARIES (920) - INCREASE DUE TO AN INCREASE IN THE AMOUNT OF TIME SPENT ON UTILITY ADMINISTRATION.

OUTSIDE SERVICES EMPLOYED (923) - INCREASE DUE TO AN INCREASE IN ENGINEERING SERVICES.

REGULATORY COMMISSION EXPENSES (928) - DECREASE IN EXPENSES INCURRED FOR 2001.

Electric Utility Plant in Service (Page E-06)

ACCT 340 & 341 - PURCHASE OF LAND AND BUILDING FOR UTILITY STORAGE PURPOSES, FINANCED ENTIRELY BY INTERNAL FUNDS OF THE UTILITY.

ACCT 346 - ADDITIONAL CAPACITY FOR THE COOLING TOWER, FINANCED ENTIRELY BY INTERNAL FUNDS OF THE UTILITY.

ACCT 364 - POLES, TOWERS, AND FIXTURES - FINANCED COMPLETELY BY INTERNAL FUNDS.

ACCT 366 - UNDERGROUND CONDUIT - FINANCED COMPLETELY BY INTERNAL FUNDS.

ACCT 367 - UNDERGROUND CONDUCTORS AND DEVICES - FINANCED COMPLETELY BY INTERNAL FUNDS.

ACCT 392 - TRANSPORTATION EQUIPMENT - FINANCED COMPLETELY BY INTERNAL FUNDS.

ADJUSTMENTS OF \$1 TO ACCOUNTS 346, 367, 369, 391.1, & 392 WERE MADE FOR ROUNDING PURPOSES.

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

ADJUSTMENT OF ELECTRIC METERS REQUIRED TO RECONCILE WITH UTILITY PREPARED STATISTICS.

Street Lighting Equipment (Page E-23)

kWhs for street lighting is estimated using a proportionate share of the units in service.
