



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: JUNEAU UTILITY COMMISSION

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Principal Office: 150 MILLER STREET  
P.O. BOX 163  
JUNEAU, WI 53039-0163

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For the Year Ended: DECEMBER 31, 2001

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** JUNEAU UTILITY COMMISSION

**Utility Address:** 150 MILLER STREET  
P.O. BOX 163  
JUNEAU, WI 53039-0163

**When was utility organized?** 1/1/1895

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR ANDREW R. CHRISTENSEN CPA

**Title:** CLERK/TREASURER

**Office Address:**

150 MILLER STREET  
P.O. BOX 163  
JUNEAU, WI 53039-0163

**Telephone:** (920) 386 - 4800 EXT 15

**Fax Number:** (920) 386 - 4802

**E-mail Address:** achristensen@ci.juneau.wi.us

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

**Name:** MS ALICE L. GENTZ

**Title:**

**Office Address:**

150 MILLER STREET  
P.O. BOX 163  
JUNEAU, WI 53039-0163

**Telephone:** (920) 386 - 4800 EXT 21

**Fax Number:** (920) 386 - 4802

**E-mail Address:** agentz@ci.juneau.wi.us

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** MR DANIEL J. WEGENER

**Title:** PRESIDENT

**Office Address:**

150 MILLER STREET  
P.O. BOX 163  
JUNEAU, WI 53039

**Telephone:** (920) 386 - 2567

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

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

**Name:** DON RAHN

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** drahn@virchowkrause.com

**Date of most recent audit report:** 2/20/2002

**Period covered by most recent audit:** YEAR ENDING 2001

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

**Name:** MR MERLIN LUEDKE/RANDY SCHAEFER

**Title:** ELECTRIC SUPERINTENDENT/WATER-WASTEWATER SUPERINTE

**Office Address:**

150 MILLER STREET  
P.O. BOX 163  
JUNEAU, WI 53039-0163

**Telephone:** (920) 386 - 4808

**Fax Number:** (920) 386 - 4803

**E-mail Address:**

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**Name of utility commission/committee:** JUNEAU UTILITY COMMISSION

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

- MR CHARLES SCHUSTER, COMMISSIONER
- MR ROBERT SELCHERT, COMMISSIONER
- MR KENNETH STOCK, COMMISSIONER
- MR ROSS TILLEMA, COMMISSIONER
- MR DANIEL WEGENER, PRESIDENT

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**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,558,644	2,228,409	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,022,123	1,703,429	2
Depreciation Expense (403)	188,911	176,346	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	169,637	157,672	5
<b>Total Operating Expenses</b>	<b>2,380,671</b>	<b>2,037,447</b>	
<b>Net Operating Income</b>	<b>177,973</b>	<b>190,962</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>177,973</b>	<b>190,962</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	31,315	42,488	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>31,315</b>	<b>42,488</b>	
<b>Total Income</b>	<b>209,288</b>	<b>233,450</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>209,288</b>	<b>233,450</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	44,762	48,136	14
Amortization of Debt Discount and Expense (428)	3,994	5,288	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	352	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>48,756</b>	<b>53,776</b>	
<b>Net Income</b>	<b>160,532</b>	<b>179,674</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,872,104	2,786,656	20
Balance Transferred from Income (433)	160,532	179,674	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	51,123	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	43,103	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,032,636</b>	<b>2,872,104</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS - ELECTRIC	19,412	5
INTEREST ON INVESTMENTS - WATER	11,903	6
<b>Total (Acct. 419):</b>	<b>31,315</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	433,786	2,124,858	0	0	2,558,644	1
Less: interdepartmental sales	1,956	15,285	0	0	17,241	2
Less: interdepartmental rents	26	0		0	26	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>431,804</b>	<b>2,109,573</b>	<b>0</b>	<b>0</b>	<b>2,541,377</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	61,067		61,067	1
Electric operating expenses	161,138		161,138	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,056		1,056	8
Electric utility plant accounts	21,567		21,567	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>244,828</b>	<b>0</b>	<b>244,828</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,907,966	6,670,872	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,136,118	1,993,025	<b>2</b>
<b>Net Utility Plant</b>	<b>4,771,848</b>	<b>4,677,847</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	278,328	274,105	<b>5</b>
Other Investments (124)	5,000	0	<b>6</b>
Special Funds (125)	375,765	482,295	<b>7</b>
<b>Total Other Property and Investments</b>	<b>659,093</b>	<b>756,400</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	279,142	101,916	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	223,109	197,921	<b>11</b>
Other Accounts Receivable (143)	3,477	66,506	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	824	7,549	<b>14</b>
Materials and Supplies (150)	59,689	63,006	<b>15</b>
Prepayments (165)	7,451	15,678	<b>16</b>
Other Current and Accrued Assets (170)	433	752	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>574,125</b>	<b>453,328</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,477	15,471	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	16,982	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>28,459</b>	<b>15,471</b>	
<b>Total Assets and Other Debits</b>	<b>6,033,525</b>	<b>5,903,046</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,043,023	1,043,023	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	3,032,636	2,872,104	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,075,659</b>	<b>3,915,127</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	938,755	1,024,807	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>938,755</b>	<b>1,024,807</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	137,276	124,431	<b>28</b>
Payables to Municipality (233)	0	5,955	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	147,296	137,880	<b>31</b>
Interest Accrued (237)	14,799	15,994	<b>32</b>
Other Current and Accrued Liabilities (238)	50,538	44,200	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>349,909</b>	<b>328,460</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)	16,075	5,562	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>16,075</b>	<b>5,562</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	653,127	629,090	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>6,033,525</b>	<b>5,903,046</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,630,600	0	0	3,200,669	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)				76,697	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	3,630,600	0	0	3,277,366	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	649,583	0	0	1,486,535	10
<b>Total Accumulated Provision</b>	649,583	0	0	1,486,535	
<b>Net Utility Plant</b>	2,981,017	0	0	1,790,831	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	585,742	1,407,283			<b>1,993,025</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	75,807	113,104			<b>188,911</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,217				<b>1,217</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	836			<b>836</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>77,024</b>	<b>113,940</b>	<b>0</b>	<b>0</b>	<b>190,964</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	12,466	26,808			<b>39,274</b>	<b>15</b>
Cost of removal	258	7,880			<b>8,138</b>	<b>16</b>
Other debits (specify):						<b>17</b>
MATERIAL JUNKED FROM STOCK	459				<b>459</b>	<b>18</b>
<b>Total debits</b>	<b>13,183</b>	<b>34,688</b>	<b>0</b>	<b>0</b>	<b>47,871</b>	<b>19</b>
<b>Balance End of Year</b>	<b>649,583</b>	<b>1,486,535</b>	<b>0</b>	<b>0</b>	<b>2,136,118</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.07%	3.64%				<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			49,944		49,944	54,360	2
<b>Total Electric Utility</b>					<b>49,944</b>	<b>54,360</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	49,944	54,360	1
Water utility	9,745	8,646	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>59,689</b>	<b>63,006</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 LOSS ON REFUNDING	2,633	429	1,294	1
1998 REVENUE BONDS	1,361	428	10,183	2
<b>Total</b>			<b>11,477</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,043,023	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,043,023</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)	
1998 REVENUE BONDS	07/15/1998	03/01/2018	4.86%	938,755	1
<b>Total Bonds (Account 221):</b>				<b>938,755</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	137,880	1
<b>Accruals:</b>		
Charged water department expense	83,215	2
Charged electric department expense	86,421	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>169,636</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	135,840	6
Social Security taxes	21,352	7
PSC Remainder Assessment	2,705	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	323	9
<b>Total payments and other debits</b>	<b>160,220</b>	
<b>Balance end of year</b>	<b>147,296</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1998 REVENUE BONDS	15,994	44,762	45,957	14,799	2
<b>Subtotal</b>	<b>15,994</b>	<b>44,762</b>	<b>45,957</b>	<b>14,799</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE -	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,994</b>	<b>44,762</b>	<b>45,957</b>	<b>14,799</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	301,043	328,047	0	0	0	<b>629,090</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	14,561	4,131	0			<b>18,692</b>	<b>2</b>
For Mains	1,758	0	0			<b>1,758</b>	<b>3</b>
<b>Other (specify):</b>							
PRIMARY EXTENSIONS		1,997				<b>1,997</b>	<b>4</b>
STREET LIGHTS CONTRIBUTED BY D.O.T.		13,136				<b>13,136</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
REFUND - DODGELAND'S PRIMARY EXT		5,374				<b>5,374</b>	<b>6</b>
EMBEDDED CREDITS-DODGELAND & VERIZON		6,172				<b>6,172</b>	<b>7</b>
<b>Balance End of Year</b>	<b>317,362</b>	<b>335,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>653,127</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>8</b>

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
SEWER UTILITY	241,902	1
TIF II	36,426	2
<b>Total (Acct. 123):</b>	<b>278,328</b>	
<b>Other Investments (124):</b>		
RESCO INVESTMENT	5,000	3
<b>Total (Acct. 124):</b>	<b>5,000</b>	
<b>Special Funds (125):</b>		
RESERVE FUND - ELECTRIC	20,490	4
RESERVE FUND - WATER	75,738	5
DEPRECIATION FUND - ELECTRIC	1,793	6
REDEMPTION FUND - ELECTRIC	16,607	7
REDEMPTION FUND - WATER	90,179	8
EQUIPMENT REPLACEMENT FUND - ELECTRIC	128,530	9
EQUIPMENT REPLACEMENT FUND - WATER	10,178	10
CONSTRUCTION RESERVE FUND - WATER	32,250	11
<b>Total (Acct. 125):</b>	<b>375,765</b>	
<b>Notes Receivable (141):</b>		
NONE		12
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	41,226	13
Electric	180,314	14
Sewer (Regulated)		15
<b>Other (specify):</b>		
PUBLIC BENEFITS	1,569	16
<b>Total (Acct. 142):</b>	<b>223,109</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
<b>Other (specify):</b>		
MISC INVOICES - ELECTRIC	2,521	19
MISC INVOICES - WATER	956	20
<b>Total (Acct. 143):</b>	<b>3,477</b>	
<b>Receivables from Municipality (145):</b>		
MISCELLANEOUS - ELECTRIC	531	21
UTILITY TAX ROLL - ELECTRIC	209	22

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

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
UTILITY TAX ROLL - WATER	84	23
<b>Total (Acct. 145):</b>	<b>824</b>	
<b>Prepayments (165):</b>		
REMAINDER ASSESSMENT - ELECTRIC	2,413	24
REMAINDER ASSESSMENT - WATER	566	25
PREPAID INSURANCE - HEALTH	4,472	26
<b>Total (Acct. 165):</b>	<b>7,451</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		27
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
ALLIANT CONTESTED FAC BACKBILL	16,982	28
<b>Total (Acct. 183):</b>	<b>16,982</b>	
<b>Payables to Municipality (233):</b>		
NONE		29
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
NONE		30
<b>Total (Acct. 253):</b>		<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	3,617,043	3,098,828	0	0	6,715,871	1
Materials and Supplies	9,195	52,152	0	0	61,347	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	617,662	1,446,909	0	0	2,064,571	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	309,202	331,906	0	0	641,108	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,699,374</b>	<b>1,372,165</b>	<b>0</b>	<b>0</b>	<b>4,071,539</b>	
Net Operating Income	19,031	158,942	0	0	177,973	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>0.71%</b>	<b>11.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.37%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,043,023	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,952,370	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>3,995,393</b>	
<b>Net Income</b>		
Net Income	160,532	5
 <b>Percent Return on Proprietary Capital</b>	 <b>4.02%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

ELECTRIC REVENUE UP APPROXIMATELY \$325,000 DUE TO RATE CHANGE  
BEGINNING WITH FEB. 1 BILLING.

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

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

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**7. Any additional matters.**

**FINANCIAL SECTION FOOTNOTES**

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**Balance Sheet (Page F-06)**

A/C 124 - INVESTMENT IN RESCO ELECTRIC SUPPLY COMPANY.

A/C 131 - RECEIVABLES ARE DOWN.

A/C 143 - OUTSTANDING INVOICES AS FOLLOWS:

DODGELAND SCHOOL DIST.	\$ 249.65	ELECTRIC EASEMENTS
CHRISTOPHER MUELLER	\$ 740.82	PROPERTY DAMAGE TO FIRE HYDRANT
MIRR'S TREE SERVICE	\$ 155.55	WATER USED
DAVE KUHAPT	\$ 993.15	REROUTE ELECTRIC SERVICE
DAN WEGENER	\$ 33.66	EQUIPMENT RENTAL
CHARTER COMM	\$ 622.50	POLE CONTACTS
AMERITECH	\$ 622.50	POLE CONTACTS
JUNEAU FIRE DEPT	\$ 51.15	WATER USED
BADGER CABLE	\$ 8.44	WATER USED

A/C 165 - PREPAID NONPROPERTY INSURANCE

A/C 263 - PUBLIC BENEFITS

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

Account 183 reflects an amount that the Juneau Utility Commission is contesting. We were charged \$18,526 to be paid in monthly installments of \$1,544. We believe that this amount will be abated and refunded to us.

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

12/12/02 good filer pjl

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	428,062	1
<b>Total Sales of Water</b>	<b>428,062</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,830	2
Miscellaneous Service Revenues (471)	64	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	26	5
Other Water Revenues (474)	3,804	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>5,724</b>	
<b>Total Operating Revenues</b>	<b>433,786</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	27,589	9
Water Treatment Expenses (630-635)	10,745	10
Transmission and Distribution Expenses (640-655)	160,382	11
Customer Accounts Expenses (901-904)	5,652	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	51,364	14
<b>Total Operation and Maintenance Expenses</b>	<b>255,732</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	75,807	15
Amortization Expense (404-407)		16
Taxes (408)	83,216	17
<b>Total Other Operating Expenses</b>	<b>159,023</b>	
<b>Total Operating Expenses</b>	<b>414,755</b>	
<b>NET OPERATING INCOME</b>	<b>19,031</b>	

### WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	708	33,384	152,005	4
Commercial	78	9,997	33,718	5
Industrial	13	4,305	11,658	6
<b>Total Metered Sales to General Customers (461)</b>	<b>799</b>	<b>47,686</b>	<b>197,381</b>	
Private Fire Protection Service (462)	13		13,006	7
Public Fire Protection Service (463)	813		165,408	8
Other Sales to Public Authorities (464)	22	24,221	50,311	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	6	565	1,956	12
<b>Total Sales of Water</b>	<b>1,653</b>	<b>72,472</b>	<b>428,062</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	165,408	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>165,408</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,830	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,830</b>	
<b>Miscellaneous Service Revenues (471):</b>		
2% ADMINISTRATION FEE & INSPECTION FEES	64	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>64</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
RENT RECEIVED FROM ELECTRIC DEPARTMENT	26	9
<b>Total Interdepartmental Rents (473)</b>	<b>26</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,790	10
<b>Other (specify):</b> PENALTY FOR UNPAID UTILITIES PUT ON TAX BILLS	14	11
<b>Total Other Water Revenues (474)</b>	<b>3,804</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	4,104	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	10,476	7
Operation Supplies and Expenses (623)	8,446	8
Maintenance of Pumping Plant (625)	4,563	9
<b>Total Pumping Expenses</b>	<b>27,589</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	6,173	10
Chemicals (631)	3,515	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	1,057	13
<b>Total Water Treatment Expenses</b>	<b>10,745</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	22,064	14
Operation Supplies and Expenses (641)	8,337	15
Maintenance of Distribution Reservoirs and Standpipes (650)	102,567	16
Maintenance of Mains (651)	17,810	17
Maintenance of Services (652)	8,126	18
Maintenance of Meters (653)	1,104	19
Maintenance of Hydrants (654)	374	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>160,382</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,928	<b>22</b>
Accounting and Collecting Labor (902)	2,863	<b>23</b>
Supplies and Expenses (903)	861	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>5,652</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	14,730	<b>27</b>
Office Supplies and Expenses (921)	2,867	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	8,968	<b>30</b>
Property Insurance (924)	1,530	<b>31</b>
Injuries and Damages (925)	3,746	<b>32</b>
Employee Pensions and Benefits (926)	17,620	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)		<b>35</b>
Transportation Expenses (933)	1,773	<b>36</b>
Maintenance of General Plant (935)	130	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>51,364</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>255,732</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		78,538	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,265	2
<b>Net property tax equivalent</b>		<b>77,273</b>	
Social Security	SS - \$4378, MED - \$1023	5,401	3
PSC Remainder Assessment		542	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>83,216</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.228194				3
County tax rate	mills		6.951700				4
Local tax rate	mills		8.390021				5
School tax rate	mills		16.653215				6
Voc. school tax rate	mills		1.785377				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.008507</b>				10
Less: state credit	mills		2.306830				11
<b>Net tax rate</b>	mills		<b>31.701677</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.390021</b>				14
<b>Combined School Tax Rate</b>	mills		<b>18.438592</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.828613</b>				17
<b>Total Tax Rate</b>	mills		<b>34.008507</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.788879</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.701677</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>25.008802</b>				21
Utility Plant, Jan. 1	\$	<b>3,603,487</b>	3,603,487				22
Materials & Supplies	\$	<b>8,646</b>	8,646				23
<b>Subtotal</b>	\$	<b>3,612,133</b>	<b>3,612,133</b>				24
Less: Plant Outside Limits	\$	<b>29,000</b>	29,000				25
<b>Taxable Assets</b>	\$	<b>3,583,133</b>	<b>3,583,133</b>				26
Assessment Ratio	dec.		0.876446				27
<b>Assessed Value</b>	\$	<b>3,140,423</b>	<b>3,140,423</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>25.008802</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>78,538</b>	<b>78,538</b>				30
Tax Equivalent per 1994 PSC Report	\$	60,345					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>78,538</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	4,084		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)	37,523		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>41,607</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	155,913		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	39,721		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>195,634</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	47,833		22
Water Treatment Equipment (332)	157,596		23
<b>Total Water Treatment Plant</b>	<b>205,429</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	15		24
Structures and Improvements (341)	15,442		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4,084 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)			37,523 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>41,607</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			155,913 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			39,721 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>195,634</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			47,833 22
Water Treatment Equipment (332)			157,596 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>205,429</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			15 24
Structures and Improvements (341)			15,442 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	350,055		26
Transmission and Distribution Mains (343)	1,824,637	10,732	27
Fire Mains (344)	0		28
Services (345)	502,405	14,561	29
Meters (346)	116,195	13,037	30
Hydrants (348)	227,102		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,035,851</b>	<b>38,330</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,854		33
Structures and Improvements (390)	15,904		34
Office Furniture and Equipment (391)	3,367		35
Computer Equipment (391.1)	16,554	114	36
Transportation Equipment (392)	30,644		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,690		39
Laboratory Equipment (395)	1,656		40
Power Operated Equipment (396)	17,863		41
Communication Equipment (397)	23,418	503	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	5,016	632	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>124,966</b>	<b>1,249</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,603,487</b>	<b>39,579</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,603,487</b>	<b>39,579</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			350,055 26
Transmission and Distribution Mains (343)	1,057		1,834,312 27
Fire Mains (344)			0 28
Services (345)	1,145		515,821 29
Meters (346)	10,264		118,968 30
Hydrants (348)			227,102 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>12,466</b>	<b>0</b>	<b>3,061,715</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,854 33
Structures and Improvements (390)			15,904 34
Office Furniture and Equipment (391)			3,367 35
Computer Equipment (391.1)			16,668 36
Transportation Equipment (392)			30,644 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,690 39
Laboratory Equipment (395)			1,656 40
Power Operated Equipment (396)			17,863 41
Communication Equipment (397)			23,921 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,648 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>126,215</b>
<b>Total utility plant in service directly assignable</b>	<b>12,466</b>	<b>0</b>	<b>3,630,600</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>12,466</b>	<b>0</b>	<b>3,630,600</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,478	6,478	1
February			5,796	5,796	2
March			6,575	6,575	3
April			6,781	6,781	4
May			7,355	7,355	5
June			8,097	8,097	6
July			20,320	20,320	7
August			13,828	13,828	8
September			6,725	6,725	9
October			6,899	6,899	10
November			6,483	6,483	11
December			7,285	7,285	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>102,622</b>	<b>102,622</b>	
Less: Water sold				72,472	13
Volume pumped but not sold				30,150	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				1,637	16
Volume related to equipment/system malfunction				898	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,535	19
Volume pumped but unaccounted for				27,615	20
Percent of water lost				27%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: EXCESSING PUMPING DURING MONTHS THAT THE WATER TOWER WAS EMPTIED FOR MAINTENANCE AND PAINTING.					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				965,000	23
Date of maximum: 7/6/2001					24
Cause of maximum: WATER TOWER WAS DOWN FOR MAINTENANCE.					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				28	26
Date of minimum: 11/17/2001					27
Total KWH used for pumping for the year				128,422	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1, 128 S MAIN STREET	1	666	12	400,000	Yes	<b>1</b>
WELL #2, 239 S MILL STREET	2	680	24	330,000	Yes	<b>2</b>
WELL #3, 330 SOUTH STREET	3	625	24	820,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL#1	WELL#2	WELL#3	1
Location	128 S MAIN STREET	239 S MILL STREET	330 SOUTH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1988	1936	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	280	230	570	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	US	US	9 10
Year Installed	1936	1996	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	50	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	TOWER #1 - WELL #1	TOWER #1 - WELL #3	TOWER #1 - WELL#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1984	1984	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	145	145	145	6
Total capacity in gallons (actual)	500,000	500,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600	0.8640	0.3600	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	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	4.000	3,457	0	47	0	3,410	1
M	D	6.000	26,246	61	14	0	26,293	2
M	D	8.000	14,405	46	0	0	14,451	3
M	D	10.000	23,887	0	0	2,100	25,987	4
M	D	12.000	8,533	0	0	0	8,533	5
<b>Total Within Municipality</b>			<b>76,528</b>	<b>107</b>	<b>61</b>	<b>2,100</b>	<b>78,674</b>	
M	D	10.000	4,375	0	0	(2,100)	2,275	6
<b>Total Outside of Municipality</b>			<b>4,375</b>	<b>0</b>	<b>0</b>	<b>(2,100)</b>	<b>2,275</b>	
<b>Total Utility</b>			<b>80,903</b>	<b>107</b>	<b>61</b>	<b>0</b>	<b>80,949</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	10	0	0	0	10		1
M	0.750	123	0	0	0	123		2
M	1.000	474	3	1	0	476		3
M	1.250	2	0	0	0	2		4
M	1.500	9	0	0	0	9		5
L	1.500	6	0	0	0	6		6
M	2.000	25	0	0	0	25		7
P	4.000	1	0	0	0	1		8
M	4.000	10	0	0	0	10		9
M	6.000	6	0	0	(1)	5		10
M	8.000	2	1	0	1	4	0	11
M	10.000	1	0	0	0	1	0	12
<b>Total Utility</b>		<b>669</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>672</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).
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	831	110	93	0	<b>848</b>	176	<b>1</b>
0.750	9	1	2	0	<b>8</b>	3	<b>2</b>
1.000	18	0	3	0	<b>15</b>	3	<b>3</b>
1.250	1	0	0	0	<b>1</b>	0	<b>4</b>
1.500	11	0	0	0	<b>11</b>	4	<b>5</b>
2.000	17	0	1	0	<b>16</b>	9	<b>6</b>
3.000	3	1	0	0	<b>4</b>	3	<b>7</b>
4.000	2	0	0	0	<b>2</b>	1	<b>8</b>
6.000	2	0	0	0	<b>2</b>	2	<b>9</b>
<b>Total:</b>	<b>894</b>	<b>112</b>	<b>99</b>	<b>0</b>	<b>907</b>	<b>201</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	696	50	6	7	0	89	<b>848</b>	<b>1</b>
0.750	0	6	2	0	0	0	<b>8</b>	<b>2</b>
1.000	0	10	1	2	0	2	<b>15</b>	<b>3</b>
1.250	0	1	0	0	0	0	<b>1</b>	<b>4</b>
1.500	0	7	1	0	0	3	<b>11</b>	<b>5</b>
2.000	0	4	1	8	0	3	<b>16</b>	<b>6</b>
3.000	0	0	1	1	2	0	<b>4</b>	<b>7</b>
4.000	0	0	0	2	0	0	<b>2</b>	<b>8</b>
6.000	0	0	0	2	0	0	<b>2</b>	<b>9</b>
<b>Total:</b>	<b>696</b>	<b>78</b>	<b>12</b>	<b>22</b>	<b>2</b>	<b>97</b>	<b>907</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	153				153	2
<b>Total Fire Hydrants</b>	<b>154</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>154</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 28

Number of distribution system valves end of year: 236

Number of distribution valves operated during year: 212

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## WATER OPERATING SECTION FOOTNOTES

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

A/C 640 - DECREASE IN LABOR EXPENSE DUE TO NEW WATER SUPERINTENDENT EARNING A LOWER WAGE THAN OLD SUPERINTENDENT.

A/C 650 - INCREASE IN MAINTENANCE DUE TO PAINTING OF WATER TOWER.

A/C 651 - DECREASE IN MAINTENANCE DUE TO FEWER WATER MAIN BREAKS.

A/C 652 - INCREASE IN MAINTENANCE DUE TO SEVERAL WATER SERVICE BREAKS.

A/C 923 - INCREASE DUE TO RECLASSIFYING OF SOFTWARE SUPPORT FROM PLANT ACCOUNT TO EXPENSE ACCOUNT FOR YEAR 2001.

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### Water Utility Plant in Service (Page W-08)

A/C 343 - ADD 61' OF 6" D.I. WATERMAIN, 46' OF 8" WATERMAIN, AND 2-6" VALVES. RETIRE 14' OF 6" WATERMAIN, 47' OF 4" WATERMAIN, 1-4" VALVE, AND 1-6" VALVE.

A/C 345 - ADD 3-1" WATER SERVICES AND 1-8" SERVICE. RETIRE 1-1" WATER SERVICE.

A/C 346 - ADD 112 WATER METERS. RETIRE 99 METERS.

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### Sources of Water Supply - Statistics (Page W-10)

PUMPING DURING SUMMER MONTHS HIGH DUE TO INABILITY TO USE WATER TOWER DURING PAINTING AND GENERAL MAINTENANCE.

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### Water Mains (Page W-15)

6" WATERMAIN ADDITIONS WERE FINANCED BY UTILITY. 8" WATERMAIN ADDITIONS WERE FINANCED BY DODGELAND SCHOOL DISTRICT.

ADJUSTMENTS ARE FOR WATERMAIN THAT WAS ONCE OUTSIDE OF CITY LIMITS, NOW WITHIN CITY LIMITS. LAND WAS ANNEXED TO CITY IN 1997, ADJUSTMENT SHOULD HAVE BEEN MADE AT THAT TIME.

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### Water Services (Page W-16)

ADJUSTMENTS MADE TO RECONCILE REPORT TO THE CITY MAPS, WHICH SHOW ACTUAL BELIEVED TO BE IN PLACE. NO DOLLAR ADJUSTMENTS WERE MADE FOR THESE ADJUSTMENTS AS WE FEEL THE CORRECT ADJUSTMENTS WERE MADE AT TIME OF INSTALL AND REMOVAL, BUT MISSED ON THIS REPORT.

SERVICES WERE FINANCED BY PROPERTY OWNERS. FOR 1" SERVICES THE COSTS WERE REPORTED TO US BY THE OWNER. FOR 8" SERVICE WE USED THE AVERAGE STANDARD UNIT COST TRACKED BY OUR JOB COST PROGRAM.

THERE IS A SIGNIFICANT DIFFERENCE BETWEEN THE NUMBER OF WATER SERVICES AND THE NUMBER OF CUSTOMERS DUE TO SEVERAL APARTMENT BUILDINGS AND MULTIPLE RESIDENCES WITH ONE SERVICE PER BUILDING.

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

80% OF HYDRANTS WERE TESTED IN 2000. DUE TO NUMEROUS CONSTRUCTION PROJECTS IN CITY MANPOWER WAS LIMITED, LEAVING US ABLE TO TEST ONLY 18% OF HYDRANTS IN 2001.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	2,112,762	1
<b>Total Sales of Electricity</b>	<b>2,112,762</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,812	2
Miscellaneous Service Revenues (451)	213	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	6,645	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	426	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>12,096</b>	
<b>Total Operating Revenues</b>	<b>2,124,858</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,486,975	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	118,137	11
Customer Accounts Expenses (901-904)	20,207	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	141,072	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,766,391</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	113,104	15
Amortization Expense (404-407)		16
Taxes (408)	86,421	17
<b>Total Other Expenses</b>	<b>199,525</b>	
<b>Total Operating Expenses</b>	<b>1,965,916</b>	
<b>NET OPERATING INCOME</b>	<b>158,942</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,812	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,812</b>	
<b>Miscellaneous Service Revenues (451):</b>		
2% ADMINISTRATIVE FEES	135	3
REFUND OF ADMIN. FEES ON OVERBILLING OF PRIMARY EXTENSION	(262)	4
NSF FEES	325	5
RECONNECTION FEES	15	6
<b>Total Miscellaneous Service Revenues (451)</b>	<b>213</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		7
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS	5,978	8
MACHINE USE	667	9
<b>Total Rent from Electric Property (454)</b>	<b>6,645</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		10
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNT	270	11
TAX CERTIFICATION UTILITY DELINQUENT PENALTY	32	12
LANDLORD LIST	2	13
DIVIDEND CHECK	122	14
<b>Total Other Electric Revenues (456)</b>	<b>426</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		15
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,486,975	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>1,486,975</b>	
<b>Total Power Production Expenses</b>	<b>1,486,975</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	124	20
Line and Station Labor (561)	68,525	21
Line and Station Supplies and Expenses (562)	15,857	22
Street Lighting and Signal System Expenses (565)	87	23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	343	27
Maintenance of Lines (572)	25,729	28
Maintenance of Line Transformers (573)	159	29
Maintenance of Street Lighting and Signal Systems (574)	5,600	30
Maintenance of Meters (575)	1,713	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>118,137</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	5,985	33
Accounting and Collecting Labor (902)	11,736	34
Supplies and Expenses (903)	2,486	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<b>20,207</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

### ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	46,817	<b>38</b>
Office Supplies and Expenses (921)	7,268	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	19,455	<b>41</b>
Property Insurance (924)	3,316	<b>42</b>
Injuries and Damages (925)	9,551	<b>43</b>
Employee Pensions and Benefits (926)	44,016	<b>44</b>
Regulatory Commission Expenses (928)	1,285	<b>45</b>
Miscellaneous General Expenses (930)	2,021	<b>46</b>
Transportation Expenses (933)	7,190	<b>47</b>
Maintenance of General Plant (935)	153	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>141,072</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,766,391</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		67,977	1
Social Security	SS - 12934, MED - 3025	15,959	2
Wisconsin Gross Receipts Tax		322	3
PSC Remainder Assessment		2,163	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>86,421</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.228194				3
County tax rate	mills		6.951700				4
Local tax rate	mills		8.390021				5
School tax rate	mills		16.653215				6
Voc. school tax rate	mills		1.785377				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.008507</b>				10
Less: state credit	mills		2.306830				11
<b>Net tax rate</b>	mills		<b>31.701677</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.390021</b>				14
<b>Combined School Tax Rate</b>	mills		<b>18.438592</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.828613</b>				17
<b>Total Tax Rate</b>	mills		<b>34.008507</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.788879</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.701677</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>25.008802</b>				21
Utility Plant, Jan. 1	\$	<b>2,996,987</b>	2,996,987				22
Materials & Supplies	\$	<b>124,758</b>	124,758				23
<b>Subtotal</b>	\$	<b>3,121,745</b>	<b>3,121,745</b>				24
Less: Plant Outside Limits	\$	<b>20,440</b>	20,440				25
<b>Taxable Assets</b>	\$	<b>3,101,305</b>	<b>3,101,305</b>				26
Assessment Ratio	dec.		0.876446				27
<b>Assessed Value</b>	\$	<b>2,718,126</b>	<b>2,718,126</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>25.008802</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>67,977</b>	<b>67,977</b>				30
Tax Equivalent per 1994 PSC Report	\$	61,617					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>67,977</b>					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)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

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

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

**ELECTRIC UTILITY PLANT IN SERVICE**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	9,402		34
Structures and Improvements (361)	46,978		35
Station Equipment (362)	370,835		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	368,997	2,758	38
Overhead Conductors and Devices (365)	312,779	4,598	39
Underground Conduit (366)	12,695	12,703	40
Underground Conductors and Devices (367)	620,551	14,736	41
Line Transformers (368)	358,413	13,941	42
Services (369)	301,821	80,792	43
Meters (370)	116,781	6,272	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	149,047	21,248	47
<b>Total Distribution Plant</b>	<b>2,668,299</b>	<b>157,048</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	4,973		48
Structures and Improvements (390)	81,477		49
Office Furniture and Equipment (391)	11,412		50
Computer Equipment (391.1)	47,126	342	51
Transportation Equipment (392)	64,310	66,100	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	20,674	7,000	54
Laboratory Equipment (395)	33,722		55
Power Operated Equipment (396)	45,134		56
Communication Equipment (397)	6,172		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			9,402 34
Structures and Improvements (361)			46,978 35
Station Equipment (362)			370,835 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	755		371,000 38
Overhead Conductors and Devices (365)	268		317,109 39
Underground Conduit (366)	40		25,358 40
Underground Conductors and Devices (367)	6		635,281 41
Line Transformers (368)	10,544		361,810 42
Services (369)	494		382,119 43
Meters (370)	2,562		120,491 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	12,139		158,156 47
<b>Total Distribution Plant</b>	<b>26,808</b>	<b>0</b>	<b>2,798,539</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			4,973 48
Structures and Improvements (390)			81,477 49
Office Furniture and Equipment (391)			11,412 50
Computer Equipment (391.1)			47,468 51
Transportation Equipment (392)			130,410 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			27,674 54
Laboratory Equipment (395)			33,722 55
Power Operated Equipment (396)			45,134 56
Communication Equipment (397)			6,172 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	13,688		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>328,688</b>	<b>73,442</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,996,987</b>	<b>230,490</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>2,996,987</b>	<b>230,490</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			13,688 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>402,130</b>
<b>Total utility plant in service directly assignable</b>	<b>26,808</b>	<b>0</b>	<b>3,200,669</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>26,808</b>	<b>0</b>	<b>3,200,669</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.07	13.96	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		1.20	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV		1.95	10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,778	Monday	01/08/2001	11:00	3,618	1
February	02	5,670	Wednesday	02/21/2001	11:00	3,069	2
March	03	5,661	Thursday	03/01/2001	09:00	3,087	3
April	04	5,629	Thursday	04/26/2001	13:00	2,943	4
May	05	6,768	Thursday	05/17/2001	16:00	3,114	5
June	06	7,833	Thursday	06/14/2001	15:00	3,276	6
July	07	7,939	Tuesday	07/31/2001	16:00	3,879	7
August	08	8,280	Thursday	08/09/2001	15:00	3,699	8
September	09	6,520	Thursday	09/06/2001	14:00	2,700	9
October	10	5,625	Wednesday	10/10/2001	11:00	3,123	10
November	11	5,735	Friday	11/30/2001	09:00	2,880	11
December	12	5,776	Friday	12/21/2001	10:00	2,862	12
<b>Total</b>		<b>77,214</b>				<b>38,250</b>	

**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	ALLIANT ENERGY

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	38,250	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>38,250</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	36,738	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>36,738</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,512	27
<b>Total Energy Losses</b>	<b>1,512</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.9529%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>38,250</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
CITY & RURAL	RG-1	883	7,332	1
<b>Total Sales for Residential Sales</b>		<b>883</b>	<b>7,332</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	17	4,359	2
TOD - LARGE POWER	CP-2	7	9,898	3
TOD - INDUSTRIAL	CP-3	2	11,480	4
CITY/RURAL/INTERDEPARTMENTAL	GS-1	159	3,315	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>185</b>	<b>29,052</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTS/AREA LIGHTING/ATHLETIC FIELDS	MS-1	30	354	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>30</b>	<b>354</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,098</b>	<b>36,738</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		431,838	41,999	<b>473,837</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>431,838</b>	<b>41,999</b>	<b>473,837</b>	
17,226		245,815	24,711	<b>270,526</b>	<b>2</b>
24,833		483,431	59,039	<b>542,470</b>	<b>3</b>
23,376		499,319	67,160	<b>566,479</b>	<b>4</b>
		200,957	18,127	<b>219,084</b>	<b>5</b>
<b>65,435</b>	<b>0</b>	<b>1,429,522</b>	<b>169,037</b>	<b>1,598,559</b>	
		38,354	2,012	<b>40,366</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>38,354</b>	<b>2,012</b>	<b>40,366</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>65,435</b>	<b>0</b>	<b>1,899,714</b>	<b>213,048</b>	<b>2,112,762</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	ALLIANT UTILITIES				1
Point of Delivery	HOME ROAD				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	OME RD-SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	77,214				6
Average load factor	<b>67.8598%</b>				7
Total Cost of Purchased Power	1,486,975				8
Average cost per kWh	<b>0.0389</b>				9
On-Peak Hours (if applicable)	.0345545				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,569	2,049			12
February	1,425	1,644			13
March	1,476	1,611			14
April	1,382	1,561			15
May	1,561	1,553			16
June	1,666	1,610			17
July	1,778	2,101			18
August	1,897	1,802			19
September	1,267	1,433			20
October	1,499	1,624			21
November	1,396	1,484			22
December	1,314	1,548			23
<b>Total kWh (000)</b>	<b>18,230</b>	<b>20,020</b>			24

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

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Downtown	HOME RD				1
Voltage--High Side	69,000	69,000				2
Voltage--Low Side	4,160	4,160				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	4,700	7,000				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	3,468	5,040				7
Dt and Hr of Such Maximum Demand	06/14/2001 14:00	07/23/2001 11:00				8 9
Kwh Output	18,789,600	18,960,000				10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,144	342	19,673	1
Acquired during year	54	6	1,900	2
<b>Total</b>	<b>1,198</b>	<b>348</b>	<b>21,573</b>	<b>3</b>
Retired during year	34	20	520	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,164</b>	<b>328</b>	<b>21,053</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,082	302	19,360	8
In utility's use	2	1	10	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	80	25	1,683	12
<b>Total end of year</b>	<b>1,164</b>	<b>328</b>	<b>21,053</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	3	2,300	1
Mercury Vapor	400	11	19,272	2
Sodium Vapor	150	38	24,966	3
Sodium Vapor	250	45	49,275	4
Sodium Vapor	400	11	19,272	5
<b>Total</b>		<b>108</b>	<b>115,085</b>	
<b>Ornamental</b>				
Mercury Vapor	400	4	7,008	6
Sodium Vapor	100	46	20,148	7
Sodium Vapor	150	58	38,106	8
Sodium Vapor	250	36	39,420	9
Sodium Vapor	400	8	14,016	10
<b>Total</b>		<b>152</b>	<b>118,698</b>	
<b>Other</b>				
Incandescent	25	14	1,533	11
Incandescent	67	7	2,054	12
<b>Total</b>		<b>21</b>	<b>3,587</b>	

## ELECTRIC OPERATING SECTION FOOTNOTES

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

A/C 545 - FUEL COST ADJUSTMENT CHARGE WAS MUCH HIGHER THAN IN PREVIOUS YEAR.

A/C 561 - WE HAD 2 LINEMEN FOR ENTIRE YEAR. PRIOR YEAR WE WERE WITHOUT 1 LINEMAN FOR 1/2 YEAR.

A/C 562 - LESS ENGINEERING AND TUITION EXPENSES THAN PRIOR YEAR.

A/C 926 - HIGHER RETIREMENT AND HEALTH INSURANCE COSTS.

A/C 928 - FEWER ACCOUNTING COSTS (RATE CASE STUDY DONE IN 2000).

A/C 933 - MAINTENANCE NEEDED FOR BUCKET TRUCK AND DIGGER DERRICK.

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

A/C 364 - ADD 7 POLES, 3 ANCHOR GUY ASSYS, AND 3 SINGLE CROSS ARMS. REMOVE 15 POLES AND 3 CROSS ARMS.

A/C 365 - ADD 2 ARRESTORS, 5 TERM ASSYS, AND 3880' ACSR WIRE. REMOVE 2773' ACSR WIRE AND 5 ARRESTORS.

A/C 366 - ADD 7585' PETROFLEX AND 235' U-GUARD. REMOVE 118' U-GUARD.

A/C 367 - ADD 4 LIGHTNING ARRESTOR ELBOWS, 490' PRIMARY JAK, 1164' 3-PHASE PRIMARY JAK, 6 SECTION CABINETS, 14 TERM ASSYS. REMOVE 1 LIGHTNING ARRESTOR

A/C 368 - PURCHASE 1900 kVa TRANSFORMERS. RETIRE 520 kVa TRANSFORMERS.

A/C 369 - ADD 1025' O/H SERVICES, 3913' UG SERVICES, 540' O/H SECONDARY MAIN, 1704' UG SECONDARY MAIN. REMOVE 1665' O/H SERVICES, 50' UG SERVICES.

A/C 370 - ADD 54 METERS. RETIRE 34 METERS.

A/C 373 - ADD 30 STREET LIGHTS. RETIRE 26 STREET LIGHTS.

A/C 392 - ADD BOOM TRUCK AND FREIGHTLINER CHASSIS.

A/C 394 - ADD CABLE REEL TRAILER.

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### Transmission and Distribution Lines (Page E-08)

0.6 MILES OF POLE LINE NOT IN USE AT THIS TIME.

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## SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	0	1
<b>Total Sewage Operating Revenues</b>	<b>0</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>0</b>	
<b>Total Operating Revenues</b>	<b>0</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
<b>Total Operation and Maintenance Expenses</b>	<b>0</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
<b>Total Other Operating Expenses</b>	<b>0</b>	
<b>Total Operating Expenses</b>	<b>0</b>	
<b>NET OPERATING INCOME</b>	<b>0</b>	

### SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
<b>Total Measured Service to General Customers (622)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
<b>Total Sewage Operating Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>

### HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

### OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1	1
<b>Other (specify):</b>		
		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>0</b>	
<b>Servicing of Customers Laterals (632):</b>		
		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>
<b>OPERATION EXPENSES</b>	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
<b>Total Operation Expenses</b>	<b>0</b>
<b>MAINTENANCE EXPENSES</b>	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
<b>Total Maintenance Expenses</b>	<b>0</b>
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>0</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

### SEWER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
<b>Total Administrative and General Expenses</b>	<b>0</b>
<b>Total Operation and Maintenance Expenses</b>	<b>0</b>

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
<b>Total tax expense</b>		<b><u>0</u></b>

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Service Connections, Traps, and Accessories (312)		6
Collecting Mains and Accessories (313)		7
Interceptor Mains and Accessories (314)		8
Force Mains (315)		9
Other Collecting System Equipment (316)		10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>		
Land and Land Rights (320)		11
Structures and Improvements (321)		12
Receiving Wells (322)		13
Electric Pumping Equipment (323)		14
Other Power Pumping Equipment (324)		15
Miscellaneous Pumping Equipment (325)		16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>		
Land and Land Rights (330)		17
Structures and Improvements (331)		18
Preliminary Treatment Equipment (332)		19
Primary Treatment Equipment (333)		20
Secondary Treatment Equipment (334)		21
Advanced Treatment Equipment (335)		22
Chlorination Equipment (336)		23
Sludge Treatment and Disposal Equipment (337)		24
Plant Site Piping (338)		25
Flow Metering and Monitoring Equipment (339)		26
Outfall Sewer Pipes (340)		27

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>0</b>

### SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

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## SEWER OPERATING SECTION FOOTNOTES

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NONE