



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: KAUKAUNA UTILITIESPrincipal Office: 777 ISLAND STREET  
P.O. BOX 1777  
KAUKAUNA, WI 54130For the Year Ended: DECEMBER 31, 2001**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** KAUKAUNA UTILITIES

**Utility Address:** 777 ISLAND STREET  
P.O. BOX 1777  
KAUKAUNA, WI 54130

**When was utility organized?** 1/1/1912

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** kaukaunautilities.com

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

**Name:** MR. MICHAEL J KAWULA CPA

**Title:** OFFICE MANAGER

**Office Address:**

777 ISLAND STREET  
KAUKAUNA, WI 54130

**Telephone:** (920) 766 - 5721 EXT 39

**Fax Number:** (920) 766 - 7698

**E-mail Address:** mkawula@wppisys.org

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

**Name:** MR. JOHN LAMBIE

**Title:** MAYOR (UTILITY CHAIRMAN)

**Office Address:**

201 W 2ND STREET  
P.O. BOX 890  
KAUKAUNA, WI 54130

**Telephone:** (920) 766 - 6310

**Fax Number:** (920) 766 - 6339

**E-mail Address:** mayor@kaukauna-wi.org

**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:** MR THOMAS L KARMAN, CPA

**Title:** SHAREHOLDER

**Office Address:** SCHENCK & ASSOCIATES

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

**Telephone:** (920) 455 - 4111

**Fax Number:** (920) 436 - 7808

**E-mail Address:** karmant@schenckcpa.com

**Date of most recent audit report:** 3/28/2001

**Period covered by most recent audit:** DECEMBER 31, 2000

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** RON GREUEL

**Title:** INTERIM GENERAL MANAGER

**Office Address:**

777 ISLAND STREET  
P.O. BOX 1777  
KAUKAUNA, WI 54130-7077

**Telephone:** (920) 766 - 5721 EXT 18

**Fax Number:** (920) 766 - 7698

**E-mail Address:** rgreuel@wppisys.org

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**Name of utility commission/committee:** KAUKAUNA UTILITIES COMMISSION

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

- MR THOMAS DRIESSEN
  - MR LANCE GOETZMAN, SECRETARY
  - MR ROBERT KING
  - MR JOHN LAMBIE, CHAIRMAN
  - MR ROBERT LAMERS
  - MR LEE MEYERHOFER
  - MR WILLIAM VANDERLOOP
- 

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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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)	32,498,741	31,828,143	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	27,218,764	26,705,650	2
Depreciation Expense (403)	1,888,905	1,783,053	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,527,238	1,539,757	5
<b>Total Operating Expenses</b>	<b>30,634,907</b>	<b>30,028,460</b>	
<b>Net Operating Income</b>	<b>1,863,834</b>	<b>1,799,683</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,863,834</b>	<b>1,799,683</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(1,383)	(5,094)	7
Income from Nonutility Operations (417)	(33,339)	40,443	8
Nonoperating Rental Income (418)	(3,688)	(15,002)	9
Interest and Dividend Income (419)	303,552	409,724	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>265,142</b>	<b>430,071</b>	
<b>Total Income</b>	<b>2,128,976</b>	<b>2,229,754</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	3,398	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>3,398</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>2,125,578</b>	<b>2,229,754</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,123,603	1,218,847	14
Amortization of Debt Discount and Expense (428)	43,366	42,427	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>1,166,969</b>	<b>1,261,274</b>	
<b>Net Income</b>	<b>958,609</b>	<b>968,480</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	25,730,385	24,911,905	20
Balance Transferred from Income (433)	958,609	968,480	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	150,000	150,000	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>26,538,994</b>	<b>25,730,385</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>		
INCOME - JOHN STREET HYDRO	116,685	3
LESS LABOR EXPENSES	(29,954)	4
LESS OTHER EXPENSES	(120,070)	5
<b>Total (Acct. 417):</b>	<b>(33,339)</b>	
<b>Nonoperating Rental Income (418):</b>		
NONUTILITY ELECTRIC PROPERTY - ELECTRIC	2,643	6
LESS EXPENSES	(25,044)	7
WATER RENTAL INCOME	18,713	8
<b>Total (Acct. 418):</b>	<b>(3,688)</b>	
<b>Interest and Dividend Income (419):</b>		
ELECTRIC	288,522	9
WATER	15,030	10
<b>Total (Acct. 419):</b>	<b>303,552</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		11
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		12
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
MEUW ASSESSMENTS	3,398	13
<b>Total (Acct. 426):</b>	<b>3,398</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		14
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		15
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		16
<b>Total (Acct. 436)--Debit:</b>	<b>0</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>Appropriations of Income to Municipal Funds (439):</b>		
APPROPRIATION TO THE CITY OF KAUKAUNA	150,000	17
<b>Total (Acct. 439)--Debit:</b>	<b>150,000</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)	752				752	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	363	2,371			2,734	3
Materials	111	(710)			(599)	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>474</b>	<b>1,661</b>	<b>0</b>	<b>0</b>	<b>2,135</b>	
<b>Net income (or loss)</b>	<b>278</b>	<b>(1,661)</b>	<b>0</b>	<b>0</b>	<b>(1,383)</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,895,636	30,603,105	0	0	32,498,741	1
Less: interdepartmental sales	8,892	112,111	0	0	121,003	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	529	54,899			55,428	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,886,215</b>	<b>30,436,095</b>	<b>0</b>	<b>0</b>	<b>32,322,310</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	411,376	6,621	417,997	1
Electric operating expenses	1,602,197	35,636	1,637,833	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	32,270		32,270	6
Other nonutility expenses	34,580		34,580	7
Water utility plant accounts	35,733		35,733	8
Electric utility plant accounts	482,354		482,354	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	4,582		4,582	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	42,257	(42,257)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>2,645,349</b>	<b>0</b>	<b>2,645,349</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 (101-107)	70,504,983	67,881,718	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	26,029,162	24,437,681	2
<b>Net Utility Plant</b>	<b>44,475,821</b>	<b>43,444,037</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>44,475,821</b>	<b>43,444,037</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	571,522	658,227	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	162,794	286,474	6
<b>Net Nonutility Property</b>	<b>408,728</b>	<b>371,753</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	486,472	0	8
Special Funds (125-128)	1,927,438	2,266,514	9
<b>Total Other Property and Investments</b>	<b>2,822,638</b>	<b>2,638,267</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,664,776	3,106,931	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	4,018	1,257	12
Temporary Cash Investments (136)	140,560	108,387	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,967,549	3,089,999	15
Other Accounts Receivable (143)	370,404	1,632,333	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	30,000	30,000	17
Receivables from Municipality (145)	623,582	712,175	18
Materials and Supplies (151-163)	764,982	771,638	19
Prepayments (165)	697,707	671,030	20
Interest and Dividends Receivable (171)	0	18,116	21
Accrued Utility Revenues (173)	(63,097)	5,272	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>8,140,481</b>	<b>10,087,138</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	725,620	318,980	24
Other Deferred Debits (182-186)	758,117	760,349	25
<b>Total Deferred Debits</b>	<b>1,483,737</b>	<b>1,079,329</b>	
<b>Total Assets and Other Debits</b>	<b>56,922,677</b>	<b>57,248,771</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	251,633	251,633	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	26,538,994	25,730,385	28
<b>Total Proprietary Capital</b>	<b>26,790,627</b>	<b>25,982,018</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	17,410,000	18,700,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>17,410,000</b>	<b>18,700,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,081,210	2,303,636	33
Payables to Municipality (233)	1,153,982	1,258,590	34
Customer Deposits (235)	4,567	4,319	35
Taxes Accrued (236)	772,468	810,114	36
Interest Accrued (237)	57,569	52,996	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	91,391	91,741	40
Miscellaneous Current and Accrued Liabilities (242)	376,058	380,757	41
<b>Total Current and Accrued Liabilities</b>	<b>4,537,245</b>	<b>4,902,153</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	53,310	82,194	43
Other Deferred Credits (253)	214,559	147,706	44
<b>Total Deferred Credits</b>	<b>267,869</b>	<b>229,900</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	7,916,936	7,434,700	49
<b>Total Liabilities and Other Credits</b>	<b>56,922,677</b>	<b>57,248,771</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)	14,651,355	0	0	55,380,803	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)	70,374			402,451	7
<b>Total Utility Plant</b>	<b>14,721,729</b>	<b>0</b>	<b>0</b>	<b>55,783,254</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,682,221	0	0	23,346,941	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>2,682,221</b>	<b>0</b>	<b>0</b>	<b>23,346,941</b>	
<b>Net Utility Plant</b>	<b>12,039,508</b>	<b>0</b>	<b>0</b>	<b>32,436,313</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,470,046	21,967,635			<b>24,437,681</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	233,076	1,655,829			<b>1,888,905</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,447				<b>13,447</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0	0			<b>0</b>	10
Other credits (specify):						11
392 & 396 Clearing Accounts	9,231	90,662			<b>99,893</b>	12
<b>Total credits</b>	<b>255,754</b>	<b>1,746,491</b>	<b>0</b>	<b>0</b>	<b>2,002,245</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	22,149	248,170			<b>270,319</b>	15
Cost of removal	21,429	71,749			<b>93,178</b>	16
Other debits (specify):						17
Rounding & ATC Adjust. (See Notes	1	47,266			<b>47,267</b>	18
<b>Total debits</b>	<b>43,579</b>	<b>367,185</b>	<b>0</b>	<b>0</b>	<b>410,764</b>	19
<b>Balance End of Year</b>	<b>2,682,221</b>	<b>23,346,941</b>	<b>0</b>	<b>0</b>	<b>26,029,162</b>	20
						21
						22

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
John Street Power Plant	424,969	10,530	23,000	412,499	2
John Street Property	155,100		74,235	80,865	3
Little Rapids/Lawrence Property	58,940			58,940	4
Meter Department Building/Leiber Office	0			0	5
Rapide Croche Recreation Area	19,218			19,218	6
<b>Total Nonutility Property (121)</b>	<b>658,227</b>	<b>10,530</b>	<b>97,235</b>	<b>571,522</b>	
Less accum. prov. depr. & amort. (122)	286,474	20,035	143,715	162,794	7
<b>Net Nonutility Property</b>	<b>371,753</b>	<b>(9,505)</b>	<b>(46,480)</b>	<b>408,728</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	30,000	1
<b>Additions:</b>		
Provision for uncollectibles during year	54,899	2
Collection of accounts previously written off: Utility Customers	8,129	3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>63,028</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	63,028	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>63,028</b>	
<b>Balance end of year</b>	<b>30,000</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			676,012		676,012	660,691	3
<b>Total Electric Utility</b>					<b>676,012</b>	<b>660,691</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	676,012	660,691	1
Water utility (154)	88,970	110,947	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>764,982</b>	<b>771,638</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>				
1991 REFUNDING LOSS	5,401	428	453,664	1
1991 REVENUE BONDS	21,826	428	14,751	2
1992 REVENUE BONDS	3,995	428	2,129	3
1997 REVENUE BONDS	3,860	428	61,760	4
1998 REVENUE BONDS	7,372	428	125,013	5
2001 REVENUE BONDS	906	428	68,303	6
<b>Total</b>			<b>725,620</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				7
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	251,633	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>251,633</u></b>	

**BONDS (ACCTS. 221 AND 222)**

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)	
1991 MORTGAGE REVENUE BONDS	07/01/1991	07/01/2008	6.68%	2,200,000	<b>1</b>
1992 REVENUE BONDS	12/15/1993	12/15/2002	5.72%	500,000	<b>2</b>
1997 REVENUE BONDS	12/15/1997	12/01/2017	4.86%	2,650,000	<b>3</b>
1998 MORTGAGE REVENUE BONDS	08/01/1998	12/15/2018	4.05%	5,400,000	<b>4</b>
2001 REVENUE BONDS	11/27/2001	12/15/2008	3.56%	6,660,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>17,410,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>6</b>

**Net amount of bonds outstanding December 31: 17,410,000**

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<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	810,114	1
<b>Accruals:</b>		
Charged water department expense	297,815	2
Charged electric department expense	1,229,424	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,527,239</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,372,246	6
Social Security taxes	154,205	7
PSC Remainder Assessment	38,434	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,564,885</b>	
<b>Balance end of year</b>	<b>772,468</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
1991 Mortgage Revenue Bonds	28,430	660,529	682,313	6,646	2
1992 Revenue Bonds	2,509	59,018	60,225	1,302	3
1997 Revenue Bonds	10,918	130,662	131,012	10,568	4
2001 REVENUE BONDS		15,952	(12,538)	28,490	5
1998 Revenue Bonds	10,734	257,442	257,613	10,563	6
<b>Subtotal</b>	<b>52,591</b>	<b>1,123,603</b>	<b>1,118,625</b>	<b>57,569</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	7
<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	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Advance Customer Deposits	405		405	0	9
<b>Subtotal</b>	<b>405</b>	<b>0</b>	<b>405</b>	<b>0</b>	
<b>Total</b>	<b>52,996</b>	<b>1,123,603</b>	<b>1,119,030</b>	<b>57,569</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	3,432,134	4,002,566	0	0	0	<b>7,434,700</b>	1
<b>Add credits during year:</b>							
For Services		482,236				<b>482,236</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>3,432,134</b>	<b>4,484,802</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,916,936</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
INVESTMENT IN AMERICAN TRANSMISSION COMPANY	486,472	2
<b>Total (Acct. 124):</b>	<b>486,472</b>	
<b>Sinking Funds (125):</b>		
1998 REVENUE BONDS P&I - ELECTRIC	29,459	3
1991 REVENUE BONDS P&I - ELECTRIC	94,542	4
1992 REVENUE BONDS P&I - ELECTRIC	44,271	5
2001 REVENUE BONDS P&I - ELECTRIC	22,159	6
1997 REVENUE BONDS P&I - WATER	48,482	7
<b>Total (Acct. 125):</b>	<b>238,913</b>	
<b>Depreciation Fund (126):</b>		
NONE		8
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
DEBT REDEMPTION RESERVE - ELECTRIC	1,435,000	9
DEBT REDEMPTION RESERVE - WATER	253,525	10
<b>Total (Acct. 128):</b>	<b>1,688,525</b>	
<b>Interest Special Deposits (132):</b>		
NONE		11
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		12
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		13
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	274,154	14
Electric	2,693,395	15
Sewer (Regulated)		16
<b>Other (specify):</b>		
NONE		17
<b>Total (Acct. 142):</b>	<b>2,967,549</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>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	92,170	18
Merchandising, jobbing and contract work		19
<b>Other (specify):</b>		
ACCOUNTS RECEIVABLE - LITTLE CHUTE WATER	84,204	20
ACCOUNTS RECEIVABLE - LITTLE CHUTE SEWER	54,710	21
ACCOUNTS RECEIVABLE - NONOPERATING - WATER	353	22
ACCOUNTS RECEIVABLE - NONOPERATING - ELECTRIC	138,967	23
<b>Total (Acct. 143):</b>	<b>370,404</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM WATER - ELECTRIC	605,270	24
RECEIVABLE FROM MUNY - WATER	2,586	25
RECEIVABLE FROM MUNY SEWER - WATER	15,726	26
<b>Total (Acct. 145):</b>	<b>623,582</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE - ELECTRIC	35,850	27
WISCONSIN GROSS RECEIPTS TAX - ELECTRIC	661,857	28
<b>Total (Acct. 165):</b>	<b>697,707</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		29
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		30
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Clearing Accounts (184):</b>		
CREDIT UNION	(11,461)	31
DEFERRED COMPENSATION	(5,296)	32
HEALTH INSURANCE	(2,578)	33
LIFE INSURANCE	(559)	34
UNION DUES	(1,956)	35
CAFETERIA WITHHOLDINGS	(1,276)	36
WISCONSIN RETIREMENT	(10,535)	37
CHILD SUPPORT	(1,132)	38
<b>Total (Acct. 184):</b>	<b>(34,793)</b>	
<b>Temporary Facilities (185):</b>		
NONE		39
<b>Total (Acct. 185):</b>		<b>0</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>Miscellaneous Deferred Debits (186):</b>	
CONSERVATION PROGRAM	792,910 40
<b>Total (Acct. 186):</b>	<b>792,910</b>
<b>Payables to Municipality (233):</b>	
PAYABLE TO ELECTRIC - WATER	605,270 41
PAYABLE TO MUNY SEWER - WATER	378,453 42
PAYABLE TO LITTLE CHUTE - SEWER	66,952 43
PAYABLE TO LITTLE CHUTE - WATER	103,307 44
<b>Total (Acct. 233):</b>	<b>1,153,982</b>
<b>Other Deferred Credits (253):</b>	
CONSERVATION PROGRAM - ELECTRIC	100,000 45
PUBLIC BENEFITS PROGRAM - ELECTRIC	114,559 46
<b>Total (Acct. 253):</b>	<b>214,559</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	14,410,690	54,389,464	0	0	<b>68,800,154</b>	<b>1</b>
Materials and Supplies	99,958	668,351	0	0	<b>768,309</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,576,133	22,657,288	0	0	<b>25,233,421</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	3,432,134	4,243,684	0	0	<b>7,675,818</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>8,502,381</b>	<b>28,156,843</b>	<b>0</b>	<b>0</b>	<b>36,659,224</b>	
Net Operating Income	479,734	1,384,100	0	0	<b>1,863,834</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.64%</b>	<b>4.92%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.08%</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	251,633	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	26,134,689	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>26,386,322</b>	
<b>Net Income</b>		
Net Income	958,609	5
<b>Percent Return on Proprietary Capital</b>	<b>3.63%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

Effective September 2001, the Water Utility implemented the simplified rate increase of 3.4%

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

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

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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**Income Statement Account Details (Page F-02)**

Account 417 - Income from Nonutility Operations - Decrease is due to an increase in maintenance expenses incurred at the John Street Hydro. Electricity generated by this facility is sold to Wisconsin Electric.

Account 419 - Interest and Dividend Income - Decrease is due to the reduction of interest rates in 2001 and the reduction of available cash.

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**Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)**

Miscellaneous adjustments to reconcile accumulated depreciation balance or general ledger to PSC Report.

A \$47,265 adjustment was made to the transmission accumulated depreciation account due to a change in closing dates from December 31, 2000 to June 26, 2001. The transmission plant was already retired from Kaukauna's books in 2000. The additional depreciation/accumulated depreciation caused by the date change, therefore, was shown as an adjustment in 2001.

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**Interest Accrued (Acct. 237) (Page F-17)**

Account 221 - 2001 Revenue Bonds - Bonds were issued in November 2001. As part of the issuance, dollars were received by the Utility for accrued interest and a contingency. These dollars were included as an offset to 2001 Interest Expense.

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**Contributions in Aid of Construction (Account 271) (Page F-18)**

Water - There were no contributions in the Water Utility in 2001.

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

Account 124 - Other Investments - Kaukauna's investment in ATC which was identified as a receivable in 2000 is now disclosed in this account.

Account 186 - Misc Deferred Debits - Kaukauna Electric has not received authorization from the PSC to amortize the Conservation Program. This issue will be addressed as part of our next rate filing.

Account 253 - Other Deferred Credits - Amount includes unspent Public Benefit dollars as of 12/31/01. These dollars will be used to finance Public Benefit Programs in 2002.

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**FINANCIAL SECTION FOOTNOTES**

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

good filer plus email 11/14/02:  
Dear Mr. Kawula:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

1. In the future, please provide more detail, such as a short list, for amounts reported in Accounts 145 and 233, Page F-19, reported as receivable from or payable to water - electric.
2. In the future, the amount reported in Account 418, Page F-2 is more appropriately reported in Account 472, Rents from Water Property, Page W-4 (this is a new review item in 2001)

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

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

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,875,388	1
<b>Total Sales of Water</b>	<b>1,875,388</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,582	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,666	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>20,248</b>	
<b>Total Operating Revenues</b>	<b>1,895,636</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	36,784	8
Pumping Expenses (620-633)	127,299	9
Water Treatment Expenses (640-652)	87,869	10
Transmission and Distribution Expenses (660-678)	278,670	11
Customer Accounts Expenses (901-905)	66,344	12
Sales Expenses (910)	2,328	13
Administrative and General Expenses (920-932)	283,503	14
<b>Total Operation and Maintenance Expenses</b>	<b>882,797</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	233,076	15
Amortization Expense (404-407)		16
Taxes (408)	300,029	17
<b>Total Other Operating Expenses</b>	<b>533,105</b>	
<b>Total Operating Expenses</b>	<b>1,415,902</b>	
<b>NET OPERATING INCOME</b>	<b>479,734</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	4,528	236,399	956,068	4
Commercial	338	57,011	186,066	5
Industrial	19	56,606	111,631	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,885</b>	<b>350,016</b>	<b>1,253,765</b>	
Private Fire Protection Service (462)	18		13,572	7
Public Fire Protection Service (463)	4,908		568,898	8
Other Sales to Public Authorities (464)	20	9,544	30,261	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	3,884	8,892	12
<b>Total Sales of Water</b>	<b>9,834</b>	<b>363,444</b>	<b>1,875,388</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)	568,898	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>568,898</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,582	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,582</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	16,666	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>16,666</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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	25,573	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	6,269	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	40	7
Maintenance of Collecting and Impounding Reservoirs (612)	188	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	1,920	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	2,794	12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>36,784</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	18,334	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	69,303	17
Pumping Labor and Expenses (624)	11,206	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,270	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	12,827	22
Maintenance of Structures and Improvements (631)	8,443	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	2,916	25
<b>Total Pumping Expenses</b>	<b>127,299</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	12,441	26
Chemicals (641)	39,708	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	8,319	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)	701	<b>32</b>
Maintenance of Water Treatment Equipment (652)	26,700	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>87,869</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	24,939	<b>34</b>
Storage Facilities Expenses (661)	5,184	<b>35</b>
Transmission and Distribution Lines Expenses (662)	78,717	<b>36</b>
Meter Expenses (663)	12,480	<b>37</b>
Customer Installations Expenses (664)	905	<b>38</b>
Miscellaneous Expenses (665)	652	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	25,102	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	13	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	86,746	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	8,728	<b>46</b>
Maintenance of Meters (676)	1,216	<b>47</b>
Maintenance of Hydrants (677)	33,988	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>278,670</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	8,147	<b>50</b>
Meter Reading Labor (902)	28,517	<b>51</b>
Customer Records and Collection Expenses (903)	27,866	<b>52</b>
Uncollectible Accounts (904)	529	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	1,285	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>66,344</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	2,328	<b>55</b>
<b>Total Sales Expenses</b>	<b>2,328</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	45,192	<b>56</b>
Office Supplies and Expenses (921)	20,411	<b>57</b>
Administrative Expenses Transferred--Credit (922)	80	<b>58</b>
Outside Services Employed (923)	17,917	<b>59</b>
Property Insurance (924)	18,093	<b>60</b>
Injuries and Damages (925)	20,127	<b>61</b>
Employee Pensions and Benefits (926)	140,442	<b>62</b>
Regulatory Commission Expenses (928)		<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	13,468	<b>65</b>
Rents (931)	3,822	<b>66</b>
Maintenance of General Plant (932)	4,111	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>283,503</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>882,797</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		275,318	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,934	2
<b>Net property tax equivalent</b>		<b>270,384</b>	
Social Security		27,431	3
PSC Remainder Assessment		2,214	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>300,029</u></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			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.225500				3
County tax rate	mills		5.795700				4
Local tax rate	mills		9.524200				5
School tax rate	mills		11.475400				6
Voc. school tax rate	mills		2.125400				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>29.146200</b>				<b>10</b>
Less: state credit	mills		1.851700				11
<b>Net tax rate</b>	mills		<b>27.294500</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.524200</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.600800</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.125000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.146200</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.793414</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.294500</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.655835</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>14,223,615</b>	14,223,615				22
Materials & Supplies	\$	<b>110,947</b>	110,947				23
<b>Subtotal</b>	\$	<b>14,334,562</b>	<b>14,334,562</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>14,334,562</b>	<b>14,334,562</b>				<b>26</b>
Assessment Ratio	dec.		0.886900				27
<b>Assessed Value</b>	\$	<b>12,713,323</b>	<b>12,713,323</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.655835</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>275,318</b>	<b>275,318</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	181,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>275,318</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 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>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,996		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)	374,446		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	20,256		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>402,698</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	267,632		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	263,974		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,816		20
<b>Total Pumping Plant</b>	<b>547,422</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	9,223		21
Structures and Improvements (331)	320,415		22
Water Treatment Equipment (332)	485,381	856	23
<b>Total Water Treatment Plant</b>	<b>815,019</b>	<b>856</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,448		24
Structures and Improvements (341)	49,003		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)			7,996	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)			374,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			20,256	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>402,698</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			267,632	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(1)	263,973	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,816	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(1)</b>	<b>547,421</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			9,223	21
Structures and Improvements (331)			320,415	22
Water Treatment Equipment (332)			486,237	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>815,875</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			8,448	24
Structures and Improvements (341)			49,003	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 \$100,000 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 AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,567,248	14	26
Transmission and Distribution Mains (343)	7,764,519	287,084	27
Fire Mains (344)	0		28
Services (345)	1,308,227	132,762	29
Meters (346)	513,756	48,266	30
Hydrants (348)	755,701	25,010	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>11,966,902</b>	<b>493,136</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	4,984		33
Structures and Improvements (390)	23,802		34
Office Furniture and Equipment (391)	5,291	910	35
Computer Equipment (391.1)	93,356	7,571	36
Transportation Equipment (392)	97,109		37
Stores Equipment (393)	4,879		38
Tools, Shop and Garage Equipment (394)	71,267	1,007	39
Laboratory Equipment (395)	529		40
Power Operated Equipment (396)	64,921		41
Communication Equipment (397)	71,847		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>437,985</b>	<b>9,488</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,170,026</b>	<b>503,480</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>14,170,026</b>	<b>503,480</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)			1,567,262 26
Transmission and Distribution Mains (343)	17,745		8,033,858 27
Fire Mains (344)			0 28
Services (345)	2,019		1,438,970 29
Meters (346)			562,022 30
Hydrants (348)	2,385		778,326 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>22,149</b>	<b>0</b>	<b>12,437,889</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			4,984 33
Structures and Improvements (390)			23,802 34
Office Furniture and Equipment (391)			6,201 35
Computer Equipment (391.1)			100,927 36
Transportation Equipment (392)			97,109 37
Stores Equipment (393)			4,879 38
Tools, Shop and Garage Equipment (394)			72,274 39
Laboratory Equipment (395)		(1)	528 40
Power Operated Equipment (396)			64,921 41
Communication Equipment (397)			71,847 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>(1)</b>	<b>447,472</b>
<b>Total utility plant in service directly assignable</b>	<b>22,149</b>	<b>(2)</b>	<b>14,651,355</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>22,149</b>	<b>(2)</b>	<b>14,651,355</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	204,192	4.20%	15,727	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	15,259	1.77%	359	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>219,451</b>		<b>16,086</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	193,614	2.70%	7,226	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	178,420	4.42%	11,668	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	15,816	4.29%	0	15
<b>Total Pumping Plant</b>	<b>387,850</b>		<b>18,894</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	97,849	2.56%	8,203	16
Water Treatment Equipment (332)	211,065	3.24%	15,740	17
<b>Total Water Treatment Plant</b>	<b>308,914</b>		<b>23,943</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	29,411	2.70%	1,323	18
Distribution Reservoirs and Standpipes (342)	213,941	1.86%	29,151	19
Transmission and Distribution Mains (343)	504,297	0.93%	73,462	20
Fire Mains (344)	0			21
Services (345)	243,647	2.09%	28,708	22
Meters (346)	94,349	5.00%	26,894	23
Hydrants (348)	111,976	1.59%	12,196	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,197,621</b>		<b>171,734</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					219,919	4
315					0	5
316					15,618	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>235,537</b>	
321					200,840	8
322					0	9
323					0	10
324					0	11
325					190,088	12
326					0	13
327					0	14
328					15,816	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>406,744</b>	
331					106,052	16
332					226,805	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>332,857</b>	
341					30,734	18
342				(1)	243,091	19
343	17,745	17,837			542,177	20
344					0	21
345	2,019	3,061		1	267,276	22
346				(1)	121,242	23
348	2,385	531		1	121,257	24
349					0	25
	<b>22,149</b>	<b>21,429</b>	<b>0</b>	<b>0</b>	<b>1,325,777</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	16,424	3.23%	769	<b>26</b>
Office Furniture and Equipment (391)	4,793	8.33%	479	<b>27</b>
Computer Equipment (391.1)	93,356	25.00%	7,571	<b>28</b>
Transportation Equipment (392)	42,479	9.38%	9,231	<b>29</b>
Stores Equipment (393)	2,102	5.88%	287	<b>30</b>
Tools, Shop and Garage Equipment (394)	60,632	8.33%	5,978	<b>31</b>
Laboratory Equipment (395)	362	14.29%	76	<b>32</b>
Power Operated Equipment (396)	64,921	9.04%	0	<b>33</b>
Communication Equipment (397)	71,141	9.09%	706	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>356,210</b>		<b>25,097</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,470,046</b>		<b>255,754</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,470,046</b>		 <b>255,754</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					17,193	26
391				(1)	5,271	27
391.1					100,927	28
392					51,710	29
393				1	2,390	30
394				(1)	66,609	31
395					438	32
396					64,921	33
397					71,847	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1)</b>	<b>381,306</b>	
	<b>22,149</b>	<b>21,429</b>	<b>0</b>	<b>(1)</b>	<b>2,682,221</b>	
					<b>0</b>	<b>38</b>
	<b>22,149</b>	<b>21,429</b>	<b>0</b>	<b>(1)</b>	<b>2,682,221</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			42,904	<b>42,904</b>	1
February			33,709	<b>33,709</b>	2
March			37,646	<b>37,646</b>	3
April			36,367	<b>36,367</b>	4
May			40,681	<b>40,681</b>	5
June			41,411	<b>41,411</b>	6
July			48,419	<b>48,419</b>	7
August			43,455	<b>43,455</b>	8
September			38,222	<b>38,222</b>	9
October			43,156	<b>43,156</b>	10
November			37,403	<b>37,403</b>	11
December			40,816	<b>40,816</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>484,189</b>	<b>484,189</b>	
Less: Water sold				363,444	13
Volume pumped but not sold				<b>120,745</b>	14
Volume sold as a percent of volume pumped				<b>75%</b>	15
Volume used for water production, water quality and system maintenance				47,096	16
Volume related to equipment/system malfunction				23,344	17
Non-utility volume NOT included in water sales				6,000	18
Total volume not sold but accounted for				<b>76,440</b>	19
Volume pumped but unaccounted for				<b>44,305</b>	20
Percent of water lost				<b>9%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,961	23
Date of maximum: 7/17/2001					24
Cause of maximum:					25
New Main Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				839	26
Date of minimum: 5/28/2001					27
Total KWH used for pumping for the year				1,470,236	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>	
408 W. 10TH STREET, KAUKAUNA	#10	660	10	950,400	Yes	<b>1</b>
308 ELM STREET, KAUKAUNA	#4	600	10	806,400	Yes	<b>2</b>
505 DODGE STREET, KAUKAUNA	#5	534	12	310,000	Yes	<b>3</b>
1020 BLACKWELL ST, KAUKAUNA	#8	802	15	835,000	No	<b>4</b>
101 RIVER STREET, KAUKAUNA	#9	620	18	1,660,000	Yes	<b>5</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	#1 BOOSTER	#10 WELL	#2 BOOSTER	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE NW	JACUZZI	LAYNE NW	5
Year Installed	1967	1989	1967	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,078	220	1,060	8
Pump Motor or Standby Engine Mfr	US	FRANKLIN	US	10
Year Installed	1967	1989	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 BOOSTER	#4 WELL	#5 WELL	14
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1967	1921	1935	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,400	600	380	21
Pump Motor or Standby Engine Mfr	CONTINENTAL	SIMMONS	US	23
Year Installed	1967	1994	1979	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	100	30	26

### 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	#6 BOOSTER	#7 BOOSTER	#8 WELL	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	SIMMONS	5
Year Installed	1985	1991	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	700	550	600	8
Pump Motor or Standby Engine Mfr	RELIANCE	WORTHINGTON	US	9 10
Year Installed	1985	1991	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9 WELL			14
Location	KAUKAUNA			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1976			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1976			24
Type	ELECTRIC			25
Horsepower	100			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	ANN STREET	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1901	1940	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	50	50	155	6
Total capacity in gallons (actual)	284,000	295,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	1.5400		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

## 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	INDUSTRIAL		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	155		6
Total capacity in gallons (actual)	500,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### 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	8,240	0	1,250	0	6,990	1
P	D	4.000	70	0	0	0	70	2
M	D	6.000	165,331	0	4,688	0	160,643	3
M	T	6.000	3,959	0	0	0	3,959	4
P	D	6.000	2,304	221	0	0	2,525	5
M	D	8.000	39,053	0	0	0	39,053	6
M	T	8.000	2,772	0	0	0	2,772	7
P	D	8.000	43,099	4,576	0	0	47,675	8
M	D	10.000	33,772	0	0	0	33,772	9
P	D	10.000	19,525	0	0	0	19,525	10
M	D	12.000	27,337		0	0	27,337	11
P	D	12.000	61,798	1,450	0	0	63,248	12
M	D	14.000	120	0	0	0	120	13
M	D	16.000	11,574	0	0	0	11,574	14
<b>Total Within Municipality</b>			<b>418,954</b>	<b>6,247</b>	<b>5,938</b>	<b>0</b>	<b>419,263</b>	
<b>Total Utility</b>			<b>418,954</b>	<b>6,247</b>	<b>5,938</b>	<b>0</b>	<b>419,263</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	0.625	761	0	95	0	666		1
M	0.750	2,045	0	0	0	2,045		2
M	1.000	2,069	126	0	0	2,195		3
M	1.250	23	0	0	0	23		4
M	1.500	39	0	0	0	39		5
M	2.000	61	0	0	0	61		6
M	4.000	17	0	0	0	17		7
M	6.000	2	0	0	0	2		8
M	8.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>5,018</b>	<b>126</b>	<b>95</b>	<b>0</b>	<b>5,049</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,841	276	0	0	5,117	155	1
0.750	166	0	0	0	166	10	2
1.000	92	10	0	0	102	0	3
1.500	45	6	0	0	51	0	4
2.000	24	2	0	0	26	0	5
3.000	18	0	0	0	18	0	6
4.000	7	0	0	0	7	0	7
6.000	4	0	0	0	4	0	8
<b>Total:</b>	<b>5,197</b>	<b>294</b>	<b>0</b>	<b>0</b>	<b>5,491</b>	<b>165</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	4,458	211	3	4	0	441	5,117	1
0.750	152	6	0	0	0	8	166	2
1.000	10	72	1	9	1	9	102	3
1.500	0	29	1	3	1	17	51	4
2.000	0	13	5	1	1	6	26	5
3.000	0	9	4	3	0	2	18	6
4.000	0	1	0	5	0	1	7	7
6.000	0	0	0	0	0	4	4	8
<b>Total:</b>	<b>4,620</b>	<b>341</b>	<b>14</b>	<b>25</b>	<b>3</b>	<b>488</b>	<b>5,491</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	0				0	1
Within Municipality	695	14	9		700	2
<b>Total Fire Hydrants</b>	<b>695</b>	<b>14</b>	<b>9</b>	<b>0</b>	<b>700</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: 1,395  
 Number of distribution system valves end of year: 459  
 Number of distribution valves operated during year: 122

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## WATER OPERATING SECTION FOOTNOTES

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

Account #614 - Maintenance of Wells and Springs - Decrease is due to work performed in 2000 in connection with Kaukauna's water testing high ir radium. This work did not recur in 2001.

Account #673 - Maintenance of Transmission and Distribution Mains - Decrease is due to a large number of main breaks occurring in 2000. This is related to the new tower being placed in service in 1999, which increased water pressure throughout Kaukauna. The number of main breaks and the severity did not recur in 2001.

Account #677 - Maintenance of Hydrants - Increase is due to an increase in labor and materials used to maintain hydrants in 2001. This increase in costs is not expected to recur in 2002.

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

Adjustments in Column (f) were made to reconcile the individual plant accounts to the general ledger. The difference is due to rounding.

Account #346 - Meters - Due to problems with the meter database contained in the new billing software and conversion issues, no meters were shown as retired in 2001 and 2000. This issue will be resolved in 2002. In 2002, Kaukauna will account for all meters retired in 2000, 2001, and 2002.

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### Accumulated Provision for Depreciation - Water (Page W-10)

Adjustments appearing in column (i) represent reconciliations to the general ledger and are attributable to roundings in prior years.

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### Water Mains (Page W-17)

The Utility normally does not construct new water main. Developers pay for construction of all main extensions. The Utility, however, does reimburse the developers for oversizing.

In 2001 no new developments were placed in service. Main additions and retirements were from Utility financed main relay projects.

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### Water Services (Page W-18)

For services installed by the developers, the basis for recording the cost is either an amount supplied by the developer or a composite of costs quoted on recent similar projects. For services installed by the utility, costs are financed by debt issues or utility earnings.

In 2001, all service additions and retirements were from utility financed relay projects.

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### Meters (Page W-19)

Account #346 - Meters - Due to problems with the meter database contained in the new billing software, no meters were shown as retired in 2001 and 2000. This issue is being addressed in 2002. In 2001, Kaukauna will account for all meters retired in 2002, 2001, and 2000.

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-20)

During 2001 less than half the valves were operated due to personnel changes in the water utility. A program emphasizing valve operation will be implemented in 2002.

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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)	30,228,814	1
<b>Total Sales of Electricity</b>	<b>30,228,814</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	15,411	2
Miscellaneous Service Revenues (451)	5,935	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	345,911	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	7,034	7
<b>Total Other Operating Revenues</b>	<b>374,291</b>	
<b>Total Operating Revenues</b>	<b>30,603,105</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	23,766,522	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	952,630	10
Customer Accounts Expenses (901-905)	281,206	11
Sales Expenses (911-916)	36,314	12
Administrative and General Expenses (920-932)	1,299,295	13
<b>Total Operation and Maintenance Expenses</b>	<b>26,335,967</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	1,655,829	14
Amortization Expense (404-407)		15
Taxes (408)	1,227,209	16
<b>Total Other Expenses</b>	<b>2,883,038</b>	
<b>Total Operating Expenses</b>	<b>29,219,005</b>	
<b>NET OPERATING INCOME</b>	<b>1,384,100</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	15,411	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>15,411</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	2,025	3
TEMPORARY SERVICE FEES	3,280	4
NEUTRAL ISOLATION FEES	630	5
<b>Total Miscellaneous Service Revenues (451)</b>	<b>5,935</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		6
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENTS INCLUDING POLE RENTAL	345,911	7
<b>Total Rent from Electric Property (454)</b>	<b>345,911</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		8
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNT	7,034	9
<b>Total Other Electric Revenues (456)</b>	<b>7,034</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, 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 Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	104,046	14
Water for Power (536)	21,956	15
Hydraulic Expenses (537)	61,646	16
Electric Expenses (538)	243,295	17
Miscellaneous Hydraulic Power Generation Expenses (539)	84,489	18
Rents (540)		19
Maintenance Supervision and Engineering (541)	23,594	20
Maintenance of Structures (542)	18,396	21
Maintenance of Reservoirs, Dams and Waterways (543)	35,448	22
Maintenance of Electric Plant (544)	306,370	23
Maintenance of Miscellaneous Hydraulic Plant (545)	34,861	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>934,101</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	9,190	25
Fuel (547)		26
Generation Expenses (548)	19,629	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)	3,245	<b>28</b>
Rents (550)		<b>29</b>
Maintenance Supervision and Engineering (551)	8,884	<b>30</b>
Maintenance of Structures (552)	13,056	<b>31</b>
Maintenance of Generating and Electric Plant (553)	40,717	<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)	14	<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>94,735</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	22,470,122	<b>34</b>
System Control and Load Dispatching (556)	267,564	<b>35</b>
Other Expenses (557)		<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>22,737,686</b>	
<b>Total Power Production Expenses</b>	<b>23,766,522</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		<b>37</b>
Load Dispatching (561)		<b>38</b>
Station Expenses (562)		<b>39</b>
Overhead Line Expenses (563)		<b>40</b>
Underground Line Expenses (564)		<b>41</b>
Miscellaneous Transmission Expenses (566)		<b>42</b>
Rents (567)		<b>43</b>
Maintenance Supervision and Engineering (568)		<b>44</b>
Maintenance of Structures (569)		<b>45</b>
Maintenance of Station Equipment (570)		<b>46</b>
Maintenance of Overhead Lines (571)		<b>47</b>
Maintenance of Underground Lines (572)		<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)		<b>49</b>
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	183,991	<b>50</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)	64,396	51
Station Expenses (582)	38,982	52
Overhead Line Expenses (583)	93,415	53
Underground Line Expenses (584)	626	54
Street Lighting and Signal System Expenses (585)	985	55
Meter Expenses (586)	57,635	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	43,672	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	18,161	60
Maintenance of Structures (591)	69	61
Maintenance of Station Equipment (592)	74,849	62
Maintenance of Overhead Lines (593)	266,608	63
Maintenance of Underground Lines (594)	83,134	64
Maintenance of Line Transformers (595)	1,021	65
Maintenance of Street Lighting and Signal Systems (596)	23,578	66
Maintenance of Meters (597)	1,120	67
Maintenance of Miscellaneous Distribution Plant (598)	388	68
<b>Total Distribution Expenses</b>	<b>952,630</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	29,806	69
Meter Reading Expenses (902)	100,715	70
Customer Records and Collection Expenses (903)	93,645	71
Uncollectible Accounts (904)	54,899	72
Miscellaneous Customer Accounts Expenses (905)	2,141	73
<b>Total Customer Accounts Expenses</b>	<b>281,206</b>	
<b>SALES EXPENSES</b>		
Supervision (911)	5,196	74
Demonstrating and Selling Expenses (912)	7,896	75
Advertising Expenses (913)	23,222	76

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		<b>77</b>
<b>Total Sales Expenses</b>	<b>36,314</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	255,817	<b>78</b>
Office Supplies and Expenses (921)	70,371	<b>79</b>
Administrative Expenses Transferred -- Credit (922)	1,043	<b>80</b>
Outside Services Employed (923)	62,018	<b>81</b>
Property Insurance (924)	110,754	<b>82</b>
Injuries and Damages (925)	95,465	<b>83</b>
Employee Pensions and Benefits (926)	489,566	<b>84</b>
Regulatory Commission Expenses (928)	1,292	<b>85</b>
Duplicate Charges -- Credit (929)		<b>86</b>
Miscellaneous General Expenses (930)	77,834	<b>87</b>
Rents (931)		<b>88</b>
Maintenance of General Plant (932)	137,221	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>1,299,295</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>26,335,967</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		463,161	1
Social Security		126,140	2
Wisconsin Gross Receipts Tax		601,688	3
PSC Remainder Assessment		36,220	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>1,227,209</u></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			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.225500				3
County tax rate	mills		5.795700				4
Local tax rate	mills		9.524200				5
School tax rate	mills		11.475400				6
Voc. school tax rate	mills		2.125400				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>29.146200</b>				10
Less: state credit	mills		1.851700				11
<b>Net tax rate</b>	mills		<b>27.294500</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.524200</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.600800</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.125000</b>				17
<b>Total Tax Rate</b>	mills		<b>29.146200</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.793414</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.294500</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.655835</b>				21
Utility Plant, Jan. 1	\$	<b>53,658,097</b>	53,658,097				22
Materials & Supplies	\$	<b>660,691</b>	660,691				23
<b>Subtotal</b>	\$	<b>54,318,788</b>	<b>54,318,788</b>				24
Less: Plant Outside Limits	\$	<b>30,204,036</b>	30,204,036				25
<b>Taxable Assets</b>	\$	<b>24,114,752</b>	<b>24,114,752</b>				26
Assessment Ratio	dec.		0.886900				27
<b>Assessed Value</b>	\$	<b>21,387,374</b>	<b>21,387,374</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.655835</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>463,161</b>	<b>463,161</b>				30
Tax Equivalent per 1994 PSC Report	\$	451,463					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>463,161</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 \$100,000 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)	892,117		11
Structures and Improvements (331)	5,120,852	7,252	12
Reservoirs, Dams and Waterways (332)	7,721,231		13
Water Wheels, Turbines and Generators (333)	6,393,632	120,290	14
Accessory Electric Equipment (334)	1,638,972		15
Miscellaneous Power Plant Equipment (335)	137,366		16
Roads, Railroads and Bridges (336)	432,172		17
<b>Total Hydraulic Production Plant</b>	<b>22,336,342</b>	<b>127,542</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	27,532		18
Structures and Improvements (341)	147,667		19
Fuel Holders, Producers and Accessories (342)	68,715	136,054	20
Prime Movers (343)	1,423,069		21
Generators (344)	574,469		22
Accessory Electric Equipment (345)	476,697		23
Miscellaneous Power Plant Equipment (346)	15,020		24
<b>Total Other Production Plant</b>	<b>2,733,169</b>	<b>136,054</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)			892,117 11
Structures and Improvements (331)			5,128,104 12
Reservoirs, Dams and Waterways (332)			7,721,231 13
Water Wheels, Turbines and Generators (333)			6,513,922 14
Accessory Electric Equipment (334)			1,638,972 15
Miscellaneous Power Plant Equipment (335)		(1)	137,365 16
Roads, Railroads and Bridges (336)			432,172 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>(1)</b>	<b>22,463,883</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			27,532 18
Structures and Improvements (341)			147,667 19
Fuel Holders, Producers and Accessories (342)	21,307		183,462 20
Prime Movers (343)			1,423,069 21
Generators (344)			574,469 22
Accessory Electric Equipment (345)			476,697 23
Miscellaneous Power Plant Equipment (346)			15,020 24
<b>Total Other Production Plant</b>	<b>21,307</b>	<b>0</b>	<b>2,847,916</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

### ELECTRIC UTILITY PLANT IN SERVICE

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 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)	156,590	68,851	34
Structures and Improvements (361)	83,295		35
Station Equipment (362)	7,653,450	103,284	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,347,938	216,792	38
Overhead Conductors and Devices (365)	3,309,846	258,280	39
Underground Conduit (366)	97,290	64,360	40
Underground Conductors and Devices (367)	2,975,934	384,282	41
Line Transformers (368)	3,200,066	229,075	42
Services (369)	1,415,596	135,611	43
Meters (370)	764,333	36,609	44
Installations on Customers' Premises (371)	99,851		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,101,573	87,473	47
<b>Total Distribution Plant</b>	<b>24,205,762</b>	<b>1,584,617</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	45,734		48
Structures and Improvements (390)	1,593,320	15,277	49
Office Furniture and Equipment (391)	115,562	7,269	50
Computer Equipment (391.1)	832,357	19,087	51
Transportation Equipment (392)	933,972	128,498	52
Stores Equipment (393)	53,530		53
Tools, Shop and Garage Equipment (394)	282,284	184,575	54
Laboratory Equipment (395)	56,427		55
Power Operated Equipment (396)	112,737	5,046	56
Communication Equipment (397)	96,930	22,886	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)			225,441 34
Structures and Improvements (361)			83,295 35
Station Equipment (362)			7,756,734 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	24,535	(1)	3,540,194 38
Overhead Conductors and Devices (365)	67,706		3,500,420 39
Underground Conduit (366)			161,650 40
Underground Conductors and Devices (367)	6,124		3,354,092 41
Line Transformers (368)			3,429,141 42
Services (369)	1,338	(1)	1,549,868 43
Meters (370)	37,562	(1)	763,379 44
Installations on Customers' Premises (371)			99,851 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,038		1,188,008 47
<b>Total Distribution Plant</b>	<b>138,303</b>	<b>(3)</b>	<b>25,652,073</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			45,734 48
Structures and Improvements (390)			1,608,597 49
Office Furniture and Equipment (391)			122,831 50
Computer Equipment (391.1)	5,000		846,444 51
Transportation Equipment (392)	83,560		978,910 52
Stores Equipment (393)			53,530 53
Tools, Shop and Garage Equipment (394)			466,859 54
Laboratory Equipment (395)			56,427 55
Power Operated Equipment (396)			117,783 56
Communication Equipment (397)			119,816 57

### ELECTRIC UTILITY PLANT IN SERVICE

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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)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>4,122,853</b>	<b>382,638</b>	
<b>Total utility plant in service directly assignable</b>	<b>53,398,126</b>	<b>2,230,851</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>53,398,126</b>	<b>2,230,851</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)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>88,560</b>	<b>0</b>	<b>4,416,931</b>
<b>Total utility plant in service directly assignable</b>	<b>248,170</b>	<b>(4)</b>	<b>55,380,803</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>248,170</b>	<b>(4)</b>	<b>55,380,803</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	1,958,582	1.72%	88,141	7
Reservoirs, Dams and Waterways (332)	1,367,539	1.92%	148,248	8
Water Wheels, Turbines and Generators (333)	2,510,899	1.85%	119,395	9
Accessory Electric Equipment (334)	1,092,011	4.17%	68,345	10
Miscellaneous Power Plant Equipment (335)	89,830	3.33%	4,574	11
Roads, Railroads and Bridges (336)	41,879	4.00%	17,287	12
<b>Total Hydraulic Production Plant</b>	<b>7,060,740</b>		<b>445,990</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	78,639	2.08%	3,071	13
Fuel Holders, Producers and Accessories (342)	68,715	3.03%	3,820	14
Prime Movers (343)	1,345,518	3.03%	43,119	15
Generators (344)	574,469	3.03%	0	16
Accessory Electric Equipment (345)	307,320	3.03%	14,444	17
Miscellaneous Power Plant Equipment (346)	15,020	4.00%	0	18
<b>Total Other Production Plant</b>	<b>2,389,681</b>		<b>64,454</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			19
Station Equipment (353)	0	3.03%	21,904	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0	3.33%	17,857	22
Overhead Conductors and Devices (356)	0	3.03%	7,504	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					2,046,723	7
332					1,515,787	8
333					2,630,294	9
334				1	1,160,357	10
335					94,404	11
336					59,166	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>7,506,731</b>	
341					81,710	13
342	21,307	902			50,326	14
343					1,388,637	15
344					574,469	16
345					321,764	17
346					15,020	18
	<b>21,307</b>	<b>902</b>	<b>0</b>	<b>0</b>	<b>2,431,926</b>	
352					0	19
353				(21,904)	0	20
354					0	21
355				(17,857)	0	22
356				(7,504)	0	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>47,265</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	83,295	3.23%	0	27
Station Equipment (362)	3,462,905	3.23%	248,874	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,502,304	4.07%	140,173	30
Overhead Conductors and Devices (365)	1,454,806	4.00%	136,205	31
Underground Conduit (366)	65,102	2.50%	3,237	32
Underground Conductors and Devices (367)	793,382	3.67%	116,156	33
Line Transformers (368)	1,219,827	3.33%	110,376	34
Services (369)	726,405	4.38%	64,944	35
Meters (370)	219,934	3.70%	28,263	36
Installations on Customers' Premises (371)	58,624	5.50%	5,492	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	455,802	4.78%	54,721	39
<b>Total Distribution Plant</b>	<b>10,042,386</b>		<b>908,441</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	775,084	2.56%	40,985	40
Office Furniture and Equipment (391)	96,911	6.25%	7,450	41
Computer Equipment (391.1)	751,024	14.29%	100,420	42
Transportation Equipment (392)	531,098	10.00%	79,136	43
Stores Equipment (393)	18,228	4.55%	2,436	44
Tools, Shop and Garage Equipment (394)	164,944	6.67%	24,984	45
Laboratory Equipment (395)	31,621	4.55%	2,567	46
Power Operated Equipment (396)	38,158	10.00%	11,526	47
Communication Equipment (397)	67,760	10.00%	10,837	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>2,474,828</b>		<b>280,341</b>	
<b>Total accum. prov. directly assignable</b>	<b>21,967,635</b>		<b>1,746,491</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	(47,265)	0	
361					83,295	27
362					3,711,779	28
363					0	29
364	24,535	35,893		(1)	1,582,048	30
365	67,706	25,094			1,498,211	31
366					68,339	32
367	6,124	3,654			899,760	33
368					1,330,203	34
369	1,338	2,737		(1)	787,273	35
370	37,562	3,116			207,519	36
371					64,116	37
372					0	38
373	1,038	353			509,132	39
	<b>138,303</b>	<b>70,847</b>	<b>0</b>	<b>(2)</b>	<b>10,741,675</b>	
390					816,069	40
391					104,361	41
391.1	5,000				846,444	42
392	83,560				526,674	43
393					20,664	44
394					189,928	45
395				1	34,189	46
396				(1)	49,683	47
397					78,597	48
398					0	49
399					0	50
	<b>88,560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,666,609</b>	
	<b>248,170</b>	<b>71,749</b>	<b>0</b>	<b>(47,266)</b>	<b>23,346,941</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

- 1. 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 in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>21,967,635</u></u>		<u><u>1,746,491</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>248,170</b>	<b>71,749</b>	<b>0</b>	<b>(47,266)</b>	<b>23,346,941</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)		5.48	1
7.2/12.5 kV (12kV)	2.50	313.38	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
34.5 KV		0.10	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	1.50	421.64	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	72	3
<b>Total</b>	<b>72</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	137	7
Nonfarm	701	8
<b>Total</b>	<b>838</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>838</b>	<b>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	114,700	Thursday	01/04/2001	18:00	70,991	<b>1</b>
February	02	111,900	Tuesday	02/20/2001	11:00	63,074	<b>2</b>
March	03	117,500	Monday	03/12/2001	12:00	71,098	<b>3</b>
April	04	107,400	Thursday	04/19/2001	12:00	58,402	<b>4</b>
May	05	108,600	Wednesday	05/16/2001	09:00	66,861	<b>5</b>
June	06	126,100	Thursday	06/14/2001	16:00	66,304	<b>6</b>
July	07	121,900	Thursday	07/19/2001	17:00	65,842	<b>7</b>
August	08	125,100	Monday	08/06/2001	14:00	71,886	<b>8</b>
September	09	111,200	Monday	09/24/2001	21:00	64,486	<b>9</b>
October	10	114,400	Tuesday	10/09/2001	11:00	72,949	<b>10</b>
November	11	118,200	Monday	11/26/2001	18:00	67,867	<b>11</b>
December	12	116,700	Wednesday	12/12/2001	18:00	65,788	<b>12</b>
<b>Total</b>		<b>1,393,700</b>				<b>805,548</b>	
<b>System Name</b>							

**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	152,608	3
Internal Combustion Turbine	474	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>153,082</b>	<b>7</b>
Purchases	652,940	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
<b>Total Source of Energy</b>	<b>806,022</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	790,957	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.)	75	22
<b>Total Used by Company</b>	<b>75</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>791,032</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	14,990	27
<b>Total Energy Losses</b>	<b>14,990</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>1.8598%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>806,022</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>				
RURAL SALES	FG-1	804	13,534	1
RESIDENTIAL SALES	RG-1	9,763	100,785	2
<b>Total Sales for Residential Sales</b>		<b>10,567</b>	<b>114,319</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL - SMALL	CG-1	957	24,833	3
OTHER SALES TO PUBLIC AUTHORITY	CG-1	80	1,606	4
COMMERCIAL - LARGE	CP-1	117	32,463	5
INDUSTRIAL - SMALL	CP-2	32	112,440	6
INDUSTRIAL - LARGE	CP-3	2	501,195	7
INTERRUPTIBLE POWER SALES	CP-6	1	0	8
INTERDEPARTMENTAL SALES	MG-1	29	1,895	9
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,218</b>	<b>674,432</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET & SECURITY LIGHTS	MS-1	127	2,206	10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>127</b>	<b>2,206</b>	
<b>Sales for Resale</b>				
NONE				11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>11,912</b>	<b>790,957</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>	
		531,028	79,009	<b>610,037</b>	<b>1</b>
		3,947,785	575,838	<b>4,523,623</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>4,478,813</b>	<b>654,847</b>	<b>5,133,660</b>	
		1,133,948	141,947	<b>1,275,895</b>	<b>3</b>
714	954	86,260	9,242	<b>95,502</b>	<b>4</b>
107,308	137,199	1,201,479	188,068	<b>1,389,547</b>	<b>5</b>
293,236	328,805	3,632,909	640,908	<b>4,273,817</b>	<b>6</b>
803,100	945,000	14,809,781	2,856,812	<b>17,666,593</b>	<b>7</b>
		68,722	0	<b>68,722</b>	<b>8</b>
		101,232	10,879	<b>112,111</b>	<b>9</b>
<b>1,204,358</b>	<b>1,411,958</b>	<b>21,034,331</b>	<b>3,847,856</b>	<b>24,882,187</b>	
		200,391	12,576	<b>212,967</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>200,391</b>	<b>12,576</b>	<b>212,967</b>	
				<b>0</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>1,204,358</b>	<b>1,411,958</b>	<b>25,713,535</b>	<b>4,515,279</b>	<b>30,228,814</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	WPPI				1
Point of Delivery	KAUKAUNA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	KAUKAUNA				5
Total of 12 Monthly Maximum Demands -- kW	999,999				6
Average load factor	<b>89.4439%</b>				7
Total Cost of Purchased Power	22,470,123				8
Average cost per kWh	<b>0.0344</b>				9
On-Peak Hours (if applicable)	07:00 to 21:00				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	25,723	32,030			12
February	22,937	28,585			13
March	25,331	31,410			14
April	20,406	23,155			15
May	24,126	27,804			16
June	24,568	27,460			17
July	24,923	30,486			18
August	30,741	33,384			19
September	22,461	32,164			20
October	28,505	32,210			21
November	24,632	29,722			22
December	21,753	28,424			23
<b>Total kWh (000)</b>	<b>296,106</b>	<b>356,834</b>			24

					(d)	(e)	
							25
							26
							27
							28
Name of Vendor	(d)		(e)				29
Point of Delivery							30
Voltage at Which Delivered							31
Point of Metering							32
Type of Power Purchased (firm, dump, etc.)							33
Total of 12 Monthly Maximum Demands -- kW							34
Average load factor							35
Total Cost of Purchased Power							36
Average cost per kWh							37
On-Peak Hours (if applicable)							38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>			39
January							40
February							41
March							42
April							43
May							44
June							45
July							46
August							47
September							48
October							49
November							50
December							51
<b>Total kWh (000)</b>							52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	152,608	4
Is Generation Metered or Estimated?	██████████	5
Is Exciter & Station Use Metered or Estimated?	██████████	6
60-Minute Maximum Demand--kW (est. if not meas.)	7,070	7
Date and Hour of Such Maximum Demand	5/8/2001 13	8
<b>Load Factor</b>	<b>2.4641</b>	<b>9</b>
Maximum Net Generation in Any One Day	22,573	10
Date of Such Maximum	4/2/2001	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	905,563	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>6</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	13,240	17
February	11,552	18
March	14,357	19
April	14,842	20
May	14,930	21
June	14,276	22
July	10,434	23
August	7,759	24
September	9,859	25
October	12,232	26
November	13,515	27
December	15,612	28
<b>Total kWh (000)</b>	<b>152,608</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	██████████	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	██████████	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	COMB LOCKS JK CITY PLT 1 .ITTLE CHUTE NEW BADGER				1
Unit Identification	1 & 2	1, 2	1, 2 &3	1 & 2	2
Type of Generation	HYDRO	HYDRO	HYDRO	HYDRO	3
kWh Net Generation (000)	43,079	36,287	22,313	21,096	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	7,070	6,130	3,389	3,547	7
Date and Hour of Such Maximum Demand	5/8/2001 13	4/9/2001 2	5/23/2001 13	4/11/2001 15	8
<b>Load Factor</b>	<b>0.6956</b>	<b>0.6758</b>	<b>0.7516</b>	<b>0.6789</b>	<b>9</b>
Maximum Net Generation in Any One Day	9,676	6,036	3,295	3,453	10
Date of Such Maximum	05/08/2001	04/09/2001	05/23/2001	04/11/2001	11
Number of Hours Generators Operated	7,687	7,921	7,686	7,314	12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses	403,505	106,213	94,562	113,872	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>9.3666</b>	<b>2.9270</b>	<b>4.2380</b>	<b>5.3978</b>	<b>16</b>
Monthly Net Generation --- kWh (000):					
January	3,756	3,182	1,957	1,649	17
February	3,177	2,887	1,730	1,372	18
March	3,969	3,550	2,075	1,768	19
April	4,534	3,328	2,027	2,091	20
May	4,457	3,543	2,221	1,950	21
June	4,317	3,127	2,019	2,082	22
July	2,819	2,497	1,579	1,486	23
August	2,060	1,900	1,104	1,161	24
September	2,616	2,397	1,428	1,224	25
October	3,098	3,040	1,828	2,073	26
November	3,774	3,233	2,096	2,056	27
December	4,502	3,603	2,249	2,184	28
<b>Total kWh (000)</b>	<b>43,079</b>	<b>36,287</b>	<b>22,313</b>	<b>21,096</b>	<b>29</b>
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					53
					54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	OLD BADGER WIDE CROCHE				1
Unit Identification	3 & 4	1,2,3,4			2
Type of Generation	HYDRO	HYDRO			3
kWh Net Generation (000)	13,835	15,998			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	3,023	2,792			7
Date and Hour of Such Maximum Demand	3/11/2001 11	12/19/2001 11			8
<b>Load Factor</b>	<b>0.5224</b>	<b>0.6541</b>			<b>9</b>
Maximum Net Generation in Any One Day	2,929	2,698			10
Date of Such Maximum	03/11/2001	12/19/2001			11
Number of Hours Generators Operated	7,259	7,089			12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	113,872	73,539			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>8.2307</b>	<b>4.5968</b>			<b>16</b>
Monthly Net Generation --- kWh (000):					
January	1,270	1,426			17
February	1,187	1,199			18
March	1,422	1,573			19
April	1,501	1,361			20
May	1,310	1,449			21
June	1,373	1,358			22
July	1,016	1,037			23
August	680	854			24
September	1,129	1,065			25
October	847	1,346			26
November	807	1,549			27
December	1,293	1,781			28
<b>Total kWh (000)</b>	<b>13,835</b>	<b>15,998</b>			<b>29</b>
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	2
DIESEL PLA	3	1966	DIESEL	ELECT-MOTIVE	900	3,050	1
GAS TURBIN	1	1969	TURBINE	GENERAL ELECTRIC	5,100	25,000	2
<b>Total</b>						<u><u>28,050</u></u>	

### STEAM PRODUCTION PLANTS (cont.)

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

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

### 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		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
1966	4	169	2,000	2,500	6,000	6,000	<b>1</b>
1969	12	305	20,000	21,176	20,000	20,000	<b>2</b>
<b>Total</b>		<b>474</b>	<b>22,000</b>	<b>23,676</b>	<b>26,000</b>	<b>26,000</b>	

### 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				Rated HP Each Unit (h)	
				Unit No. (e)	Year Installed (f)	RPM (g)			
COMB LOCKS	FOX RIVER	REMOTE	TUBE	2	1,988	900	4,333	<b>1</b>	
KAUK CITY PLT	FOX RIVER	REMOTE	VERTIC	2	1,941	139	3,300	<b>2</b>	
LITTLE CHUTE	FOX RIVER	REMOTE	VERTIC	3	1,948	112	1,600	<b>3</b>	
NEW BADGER	FOX RIVER	REMOTE	VERTIC	2	1,928	150	2,475	<b>4</b>	
OLD BADGER	FOX RIVER	REMOTE	HORIZO	2	1,907	180	1,515	<b>5</b>	
RAPIDE CROCHE	FOX RIVER	REMOTE	VERTIC	4	1,926	90	800	<b>6</b>	
<b>Total</b>							<b>14,023</b>		

### 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 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)			
20	19	1,988	4	43,079	3,100	3,875	6,200	6,200	<b>1</b>
22	22	1,941	4	36,287	2,400	3,000	4,800	4,800	<b>2</b>
14	14	1,948	2	22,313	1,100	1,375	3,300	3,300	<b>3</b>
24	24	1,928	2	21,096	1,800	2,200	3,600	3,600	<b>4</b>
22	22	1,907	2	13,835	1,000	1,100	2,000	2,000	<b>5</b>
9	9	1,926	2	15,998	600	750	2,400	2,400	<b>6</b>
<b>Total</b>				<b>152,608</b>	<b>10,000</b>	<b>12,300</b>	<b>22,300</b>	<b>22,300</b>	

### 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	"OO" SUB	Ann St	Comb Loc 1	Comb Loc 2	Delanglade	1
Voltage--High Side	34	34	34	138	34	2
Voltage--Low Side	12	12	12	34	12	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	10,500	10,000	22,500	50,000	10,500	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation	Jackson	New Badger	Rosehill	Thilmany	16
Voltage--High Side	12	34	34	34	17
Voltage--Low Side	2	12	12	12	18
Num. of Main Transformers in Operation	2	1	1	2	19
Capacity of Transformers in kVA	3,000	22,500	22,500	60,000	20
Number of Spare Transformers on Hand	1	0	0	0	21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

### 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	11,775	4,069	137,075	1
Acquired during year	592	161	11,600	2
<b>Total</b>	<b>12,367</b>	<b>4,230</b>	<b>148,675</b>	<b>3</b>
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>12,367</b>	<b>4,230</b>	<b>148,675</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	12,107	4,229	148,175	8
In utility's use	32	1	500	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	228			12
<b>Total end of year</b>	<b>12,367</b>	<b>4,230</b>	<b>148,675</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	94	85,446	1
Mercury Vapor	400	20	39,380	2
Sodium Vapor	100	1,062	539,496	3
Sodium Vapor	150	33	44,649	4
Sodium Vapor	250	557	753,621	5
Sodium Vapor	400	97	188,665	6
<b>Total</b>		<b>1,863</b>	<b>1,651,257</b>	
<b>Ornamental</b>				
Sodium Vapor	100	37	17,760	7
Sodium Vapor	250	28	37,884	8
Sodium Vapor	400	76	147,820	9
<b>Total</b>		<b>141</b>	<b>203,464</b>	
<b>Other</b>				
NONE		0		10
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Electric) (Page E-02)

Account #454 - Rent from Electric Property - Decrease is due to elimination of the Transmission Credits due to sale of transmission facilities to ATC.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Account #535 - Operation Supervision and Engineering - Increase is due to contracting with an engineer to oversee and evaluate the operation of the hydroelectric power generating stations.

Account #536 - Water for Power - Increase is due to the FERC refund of the hydro relicensing in 2000. This licensing was originally accounted for as Water for Power and charged through the PCAC. The refund was therefore also charged to Water for Power with the proceeds being passed to our customers via the PCAC in 2000.

Account #537 - Hydraulic Expense - Increase is due to contracting with an engineer to oversee and evaluate the operation of the hydroelectric power generating stations.

Account #538 - Electric Expenses - Increase is due to contracting with an engineer to oversee and evaluate the operation of the hydroelectric power generating stations. This, in turn, has led to increased maintenance costs in the existing facilities. Also, maintenance expenses from unforeseen equipment failure not covered by the utility's insurance were charged to this account.

Account #542 - Maintenance of Structures - Increase is due to contracting with an engineer to oversee and evaluate the operation of the hydroelectric power generating stations. This, in turn, has led to increased maintenance costs in the existing facilities.

Account #543 - Maintenance of Reservoirs, Dams, Waterways - Decrease is due to the addition of safety equipment at the hydro facilities in 2000. Safety items in 2001 were capitalized or included in other Hydroelectric Power Generation accounts.

Account #545 - Maintenance of Miscellaneous Hydraulic Plant - Combined Locks facility warranted an unscheduled maintenance program due to damage in 2000. Also a more extensive maintenance program was included for all the facilities.

Account #553 - Maintenance of Generating and Electric Plant - Decrease is due to repairs to the facilities in previous years not recurring in 2001. Also, more time and expenses were incurred in maintaining the hydro facilities.

Account #554 - Maintenance of Miscellaneous Other Power Generation Plant - Decrease is due to repairs to the facilities in previous years not recurring in 2001. Also, more time and expenses were incurred in maintaining the hydro facilities.

Account #561 - Load Dispatching - Decrease is due to sale of transmission lines to ATC in 2001.

Account #571 - Maintenance of Overhead Lines - Decrease is due to sale of transmission lines to ATC in 2001.

Account #580 - Operation Supervision and Engineering - Increase is due to

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## ELECTRIC OPERATING SECTION FOOTNOTES

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less labor time being capitalized in 2001 vs. 2000 and also to the addition of another engineer who is sharing responsibilities for the distribution system.

Account #583 - Overhead Line Expenses - Increase is due to personnel changes and anticipated changes resulting in overlapping of employees in the distribution department. More time is now being spent on maintaining the existing facilities. Also due to extensive patrolling and inspecting of existing distribution facilities.

Account #592 - Maintenance of Station Equipment - Decrease is due to personnel additions that increased the amount of dollars spent on maintenance to the substations in 2000. Subsequent retirements have reduced these maintenance costs.

Account #903 - Customer Records and Collection Expenses - Increase is due to enhancements to collecting procedures involving a collection agency and improved disconnecting procedures.

Account #904 - Uncollectible Accounts - Increase is due to increased collection procedures and "clean up" of existing accounts overlooked during the software conversion.

Account #913 - Advertising Expenses - Increase is due to greater emphasis on promoting the utility services.

Account #923 - Outside Services Employed - Increase is due to a reduction in the use of outside consultants used by the Utility in 2000. The 2001 expense compares with prior years.

Account #924 - Property Insurance - Increase is due to an increase in boiler and machinery premiums in 2001.

Account #930 - Miscellaneous General Expenses - Decrease is due to reduction of additional training events and to more specific allocation of the training events to the specific accounts.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Account #333 - Water Wheels, Turbines, and Generators - Additions for the year were for special guarding (railings) constructed at the various hydro sites in compliance with safety standards.

Account #342 - Fuel Holders, Producers and Accessories - Additions/Retirements for the year includes replacement of the fuel tanks at the Diesel Unit.

Account #392 - Transportation Equipment - Additions/Retirements for the year represent routine vehicle purchases and retirements.

Account #394 - Tools, Shop, and Garage Equipment - Additions in 2001 include \$60,000 for a new ventilation system in the machanic and garage areas and \$110,000 for the addition of a shop area for welding, etc.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided except as noted above. The work order information can be furnished to you on EXCEL spreadsheets upon request.

Adjustments appearing in column (f) resulted from reclassifications from Continuing Property Records (CPR) reconciliations and/or miscellaneous adjustments to reconcile the PSC report to the general ledger.

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### Accumulated Provision for Depreciation - Electric (Page E-08)

Transmission Plant - During 2000, Kaukauna elected to sell its transmission facilities to ATC. This sale was originally set to occur 12/31/2000. Given this date, Kaukauna recorded the sale in 2000 by retiring plant with the appropriate adjustments to Accumulated Depreciation, including salvage. The actual sale did not take place until 06/23/01. Due to this date change, ATC required Kaukauna to recalculate the Net Plant Value based on 06/23/01. This resulted in additional depreciation of \$47,265 on plant previously retired. Since there was no additional plant to retire, the additional depreciation was offset by an adjustment to the transmission plant to "reretire" the transmission facilities.

Other adjustments appearing in column (f) represent miscellaneous immaterial reconciliations of the PSC report to the general ledger.

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### Sales of Electricity by Rate Schedule (Page E-14)

Other Sales to Public Authority includes one customer at a CP-1 rate, thus the KW information is included for this customer class.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Distribution Meters & Line Transformers (Page E-24)

Prior to Kaukauna's conversion to the new billing software, Transformer information was maintained by the old billing software. This information was extracted from the old software but was not converted to the new database which is still under development. The new database is expected to be completed, updated, and reconciled to the general ledger in 2002. This will enable Kaukauna to provide more precise transformer information in the future.

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