



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LAFARGE MUNICIPAL ELECTRIC UTILITY

Principal Office: P.O. BOX 39
LAFARGE, WI 54639

For the Year Ended: DECEMBER 31, 2001

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

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

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

TABLE OF CONTENTS

| Schedule Name | Page |
|--|------|
| General Rules for Reporting | i |
| Signature Page | ii |
| Table of Contents | iii |
| Identification and Ownership | iv |
| FINANCIAL SECTION | |
| Income Statement | F-01 |
| Income Statement Account Details | F-02 |
| Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) | F-03 |
| Revenues Subject to Wisconsin Remainder Assessment | F-04 |
| Distribution of Total Payroll | F-05 |
| Balance Sheet | F-06 |
| Net Utility Plant | F-07 |
| Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) | F-08 |
| Net Nonutility Property (Accts. 121 & 122) | F-09 |
| Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) | F-10 |
| Materials and Supplies | F-11 |
| Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) | F-12 |
| Capital Paid in by Municipality (Acct. 200) | F-13 |
| Bonds (Acct. 221) | F-14 |
| Notes Payable & Miscellaneous Long-Term Debt | F-15 |
| Taxes Accrued (Acct. 236) | F-16 |
| Interest Accrued (Acct. 237) | F-17 |
| Contributions in Aid of Construction (Account 271) | F-18 |
| Balance Sheet End-of-Year Account Balances | F-19 |
| Return on Rate Base Computation | F-20 |
| Return on Proprietary Capital Computation | F-21 |
| Important Changes During the Year | F-22 |
| Financial Section Footnotes | F-23 |
| ELECTRIC OPERATING SECTION | |
| Electric Operating Revenues & Expenses | E-01 |
| Other Operating Revenues (Electric) | E-02 |
| Electric Operation & Maintenance Expenses | E-03 |
| Taxes (Acct. 408 - Electric) | E-04 |
| Property Tax Equivalent (Electric) | E-05 |
| Electric Utility Plant in Service | E-06 |
| Transmission and Distribution Lines | E-08 |
| Rural Line Customers | E-09 |
| Monthly Peak Demand and Energy Usage | E-10 |
| Electric Energy Account | E-11 |
| Sales of Electricity by Rate Schedule | E-12 |
| Purchased Power Statistics | E-14 |
| Production Statistics Totals | E-15 |
| Production Statistics | E-16 |
| Internal Combustion Generation Plants | E-17 |
| Steam Production Plants | E-17 |
| Hydraulic Generating Plants | E-19 |
| Substation Equipment | E-21 |
| Electric Distribution Meters & Line Transformers | E-22 |
| Street Lighting Equipment | E-23 |

TABLE OF CONTENTS

| Schedule Name | Page |
|---|------|
| ELECTRIC OPERATING SECTION Electric Operating Section Footnotes | E-24 |

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAFARGE MUNICIPAL ELECTRIC UTILITY

Utility Address: P.O. BOX 39
LAFARGE, WI 54639

When was utility organized? 1/1/1946

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VIRGINIA BILEK

Title: UTILITY CLERK BOOKKEEPER

Office Address:

P.O. BOX 39
LAFARGE, WI 54639

Telephone: (608) 625 - 2333

Fax Number: (608) 625 - 2800

E-mail Address:

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

Name:

Title:

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

Name: HARLAND ENLANDSON

Title: PRESIDENT

Office Address:

P.O. BOX 39
LA FARGE, WI 54639

Telephone: (608) 625 - 2333

Fax Number: (608) 625 - 2800

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 3/6/2002

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: WAYNE CARPENTER

Title: PUBLIC WORKS MANAGER

Office Address:

P.O. BOX 39
LAFARGE, WI 54639

Telephone: (608) 625 - 2333

Fax Number: (608) 625 - 2800

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- STEVE DONOVAN, TRUSTEE
- HARLAN ERLANDSON, PRESIDENT
- LARRY GABRIELSON, TRUSTEE
- RANDY HEISEL, TRUSTEE
- BEN RASTALL, TRUSTEE
- DELORES SANDLER, TRUSTEE

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

| Particulars (a) | This Year (b) | Last Year (c) | |
|--|------------------|------------------|----|
| UTILITY OPERATING INCOME | | | |
| Operating Revenues (400) | 406,301 | 392,134 | 1 |
| Operating Expenses: | | | |
| Operation and Maintenance Expense (401-402) | 313,007 | 304,465 | 2 |
| Depreciation Expense (403) | 44,226 | 43,450 | 3 |
| Amortization Expense (404-407) | 0 | 0 | 4 |
| Taxes (408) | 29,306 | 29,614 | 5 |
| Total Operating Expenses | 386,539 | 377,529 | |
| Net Operating Income | 19,762 | 14,605 | |
| Income from Utility Plant Leased to Others (412-413) | 0 | 0 | 6 |
| Utility Operating Income | 19,762 | 14,605 | |
| OTHER INCOME | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 0 | 0 | 7 |
| Income from Nonutility Operations (417) | 0 | 0 | 8 |
| Nonoperating Rental Income (418) | 0 | 0 | 9 |
| Interest and Dividend Income (419) | 12,679 | 13,163 | 10 |
| Miscellaneous Nonoperating Income (421) | 0 | 0 | 11 |
| Total Other Income | 12,679 | 13,163 | |
| Total Income | 32,441 | 27,768 | |
| MISCELLANEOUS INCOME DEDUCTIONS | | | |
| Miscellaneous Amortization (425) | 0 | 0 | 12 |
| Other Income Deductions (426) | 0 | 0 | 13 |
| Total Miscellaneous Income Deductions | 0 | 0 | |
| Income Before Interest Charges | 32,441 | 27,768 | |
| INTEREST CHARGES | | | |
| Interest on Long-Term Debt (427) | 13,673 | 14,501 | 14 |
| Amortization of Debt Discount and Expense (428) | 960 | 960 | 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 |
| Total Interest Charges | 14,633 | 15,461 | |
| Net Income | 17,808 | 12,307 | |
| EARNED SURPLUS | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 390,309 | 378,002 | 20 |
| Balance Transferred from Income (433) | 17,808 | 12,307 | 21 |
| Miscellaneous Credits to Surplus (434) | 0 | 0 | 22 |
| Miscellaneous Debits to Surplus--Debit (435) | 0 | 0 | 23 |
| Appropriations of Surplus--Debit (436) | 0 | 0 | 24 |
| Appropriations of Income to Municipal Funds--Debit (439) | 0 | 0 | 25 |
| Total Unappropriated Earned Surplus End of Year (216) | 408,117 | 390,309 | |

INCOME STATEMENT ACCOUNT DETAILS

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

| Description of Item (a) | Amount (b) | |
|--|---------------|----|
| Revenues from Utility Plant Leased to Others (412): | | |
| NONE | | 1 |
| Total (Acct. 412): | 0 | |
| Expenses of Utility Plant Leased to Others (413): | | |
| NONE | | 2 |
| Total (Acct. 413): | 0 | |
| Income from Nonutility Operations (417): | | |
| NONE | | 3 |
| Total (Acct. 417): | 0 | |
| Nonoperating Rental Income (418): | | |
| NONE | | 4 |
| Total (Acct. 418): | 0 | |
| Interest and Dividend Income (419): | | |
| TEMPORARY INVESTMENTS AND DEBT RESERVE FUNDS | 12,679 | 5 |
| Total (Acct. 419): | 12,679 | |
| Miscellaneous Nonoperating Income (421): | | |
| NONE | | 6 |
| Total (Acct. 421): | 0 | |
| Miscellaneous Amortization (425): | | |
| NONE | | 7 |
| Total (Acct. 425): | 0 | |
| Other Income Deductions (426): | | |
| NONE | | 8 |
| Total (Acct. 426): | 0 | |
| Miscellaneous Credits to Surplus (434): | | |
| NONE | | 9 |
| Total (Acct. 434): | 0 | |
| Miscellaneous Debits to Surplus (435): | | |
| NONE | | 10 |
| Total (Acct. 435)--Debit: | 0 | |
| Appropriations of Surplus (436): | | |
| Detail appropriations to (from) account 215 | | 11 |
| Total (Acct. 436)--Debit: | 0 | |
| Appropriations of Income to Municipal Funds (439): | | |
| NONE | | 12 |
| Total (Acct. 439)--Debit: | 0 | |

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

| Description (a) | Water Utility (b) | Electric Utility (c) | Sewer Utility (Regulated Only) (d) | Gas Utility (e) | Total (f) | |
|--|-------------------------|----------------------------|---|-----------------------|----------------|----------|
| Total operating revenues | 0 | 406,301 | 0 | 0 | 406,301 | 1 |
| Less: interdepartmental sales | 0 | | 0 | 0 | 0 | 2 |
| Less: interdepartmental rents | 0 | 0 | | 0 | 0 | 3 |
| Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.) | 0 | | | | 0 | 4 |
| Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained | | | | | 0 | 5 |
| Other Increases or (Decreases) to Operating Revenues - Specify: | | | | | | |
| NONE | | | | | 0 | 6 |
| Revenues subject to Wisconsin Remainder Assessment | 0 | 406,301 | 0 | 0 | 406,301 | |

DISTRIBUTION OF TOTAL PAYROLL

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

| Accounts Charged (a) | Direct Payroll Distribution (b) | Allocation of Amounts Charged Clearing Accts. (c) | Total (d) | |
|---|--|---|---------------|----|
| Water operating expenses | | | 0 | 1 |
| Electric operating expenses | 67,693 | | 67,693 | 2 |
| Gas operating expenses | | | 0 | 3 |
| Heating operating expenses | | | 0 | 4 |
| Sewer operating expenses | | | 0 | 5 |
| Merchandising and jobbing | | | 0 | 6 |
| Other nonutility expenses | | | 0 | 7 |
| Water utility plant accounts | | | 0 | 8 |
| Electric utility plant accounts | 3,900 | | 3,900 | 9 |
| Gas utility plant accounts | | | 0 | 10 |
| Heating utility plant accounts | | | 0 | 11 |
| Sewer utility plant accounts | | | 0 | 12 |
| Accum. prov. for depreciation of water plant | | | 0 | 13 |
| Accum. prov. for depreciation of electric plant | | | 0 | 14 |
| Accum. prov. for depreciation of gas plant | | | 0 | 15 |
| Accum. prov. for depreciation of heating plant | | | 0 | 16 |
| Accum. prov. for depreciation of sewer plant | | | 0 | 17 |
| Clearing accounts | | | 0 | 18 |
| All other accounts | | | 0 | 19 |
| Total Payroll | 71,593 | 0 | 71,593 | |

BALANCE SHEET

| Assets and Other Debits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|--|--|--|-----------|
| UTILITY PLANT | | | |
| Utility Plant (100) | 963,313 | 949,415 | 1 |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110) | 694,115 | 655,395 | 2 |
| Net Utility Plant | 269,198 | 294,020 | |
| OTHER PROPERTY AND INVESTMENTS | | | |
| Nonutility Property (121) | 16,734 | 16,734 | 3 |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 13,541 | 13,290 | 4 |
| Net Nonutility Property | 3,193 | 3,444 | |
| Investment in Municipality (123) | 0 | 0 | 5 |
| Other Investments (124) | 0 | 0 | 6 |
| Special Funds (125) | 265,763 | 248,335 | 7 |
| Total Other Property and Investments | 268,956 | 251,779 | |
| CURRENT AND ACCRUED ASSETS | | | |
| Cash and Working Funds (131) | 91,912 | 68,283 | 8 |
| Temporary Cash Investments (132) | 6,373 | 6,373 | 9 |
| Notes Receivable (141) | 0 | 0 | 10 |
| Customer Accounts Receivable (142) | 32,387 | 43,780 | 11 |
| Other Accounts Receivable (143) | 3,735 | 2,580 | 12 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 0 | 0 | 13 |
| Receivables from Municipality (145) | 0 | 8,524 | 14 |
| Materials and Supplies (150) | 49,932 | 40,798 | 15 |
| Prepayments (165) | 5,094 | 4,073 | 16 |
| Other Current and Accrued Assets (170) | | | 17 |
| Total Current and Accrued Assets | 189,433 | 174,411 | |
| DEFERRED DEBITS | | | |
| Unamortized Debt Discount and Expense (181) | 7,677 | 8,636 | 18 |
| Extraordinary Property Losses (182) | 0 | 0 | 19 |
| Other Deferred Debits (183) | 0 | 0 | 20 |
| Total Deferred Debits | 7,677 | 8,636 | |
| Total Assets and Other Debits | 735,264 | 728,846 | |

BALANCE SHEET

| Liabilities and Other Credits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|--|--|--|-----------|
| PROPRIETARY CAPITAL | | | |
| Capital Paid in by Municipality (200) | 3,327 | 3,327 | 21 |
| Appropriated Earned Surplus (215) | | | 22 |
| Unappropriated Earned Surplus (216) | 408,117 | 390,309 | 23 |
| Total Proprietary Capital | 411,444 | 393,636 | |
| LONG-TERM DEBT | | | |
| Bonds (221) | 195,000 | 210,000 | 24 |
| Advances from Municipality (223) | 0 | 0 | 25 |
| Other Long-Term Debt (224) | 0 | 0 | 26 |
| Total Long-Term Debt | 195,000 | 210,000 | |
| CURRENT AND ACCRUED LIABILITIES | | | |
| Notes Payable (231) | 0 | 0 | 27 |
| Accounts Payable (232) | 18,019 | 16,655 | 28 |
| Payables to Municipality (233) | 0 | 1,848 | 29 |
| Customer Deposits (235) | 3,119 | 2,411 | 30 |
| Taxes Accrued (236) | 22,453 | 22,453 | 31 |
| Interest Accrued (237) | 1,074 | 1,145 | 32 |
| Other Current and Accrued Liabilities (238) | 4,040 | 4,423 | 33 |
| Total Current and Accrued Liabilities | 48,705 | 48,935 | |
| DEFERRED CREDITS | | | |
| Unamortized Premium on Debt (251) | 0 | 0 | 34 |
| Customer Advances for Construction (252) | | | 35 |
| Other Deferred Credits (253) | 2,659 | 819 | 36 |
| Total Deferred Credits | 2,659 | 819 | |
| OPERATING RESERVES | | | |
| Property Insurance Reserve (261) | | | 37 |
| Injuries and Damages Reserve (262) | | | 38 |
| Pensions and Benefits Reserve (263) | | | 39 |
| Miscellaneous Operating Reserves (265) | | | 40 |
| Total Operating Reserves | 0 | 0 | |
| CONTRIBUTIONS IN AID OF CONSTRUCTION | | | |
| Contributions in Aid of Construction (271) | 77,456 | 75,456 | 41 |
| Total Liabilities and Other Credits | 735,264 | 728,846 | |

NET UTILITY PLANT

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

| Particulars (a) | Water (b) | Sewer (c) | Gas (d) | Electric (e) | |
|--|--------------|--------------|------------|-----------------|----|
| Plant Accounts: | | | | | |
| Utility Plant in Service (101) | 0 | 0 | 0 | 963,313 | 1 |
| Utility Plant Purchased or Sold (102) | | | | | 2 |
| Utility Plant in Process of Reclassification (103) | | | | | 3 |
| Utility Plant Leased to Others (104) | | | | | 4 |
| Property Held for Future Use (105) | | | | | 5 |
| Completed Construction not Classified (106) | | | | | 6 |
| Construction Work in Progress (107) | | | | | 7 |
| Utility Plant Acquisition Adjustments (108) | | | | | 8 |
| Other Utility Plant Adjustments (109) | | | | | 9 |
| Total Utility Plant | 0 | 0 | 0 | 963,313 | |
| Accumulated Provision for Depreciation and Amortization: | | | | | |
| Accumulated Provision for Depreciation of Utility Plant in Service (110) | 0 | 0 | 0 | 694,115 | 10 |
| Total Accumulated Provision | 0 | 0 | 0 | 694,115 | |
| Net Utility Plant | 0 | 0 | 0 | 269,198 | |

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

Depreciation Accruals (Credits) during the year:

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

| Particulars (a) | Electric (b) | (c) | (d) | (e) | Total (f) | |
|-------------------------------------|-----------------|----------|----------|----------|----------------|-----------|
| Balance first of year | 655,395 | | | | 655,395 | 1 |
| Credits During Year | | | | | | 2 |
| Accruals: | | | | | | 3 |
| Charged depreciation expense (403) | 44,226 | | | | 44,226 | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | | | | | 0 | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | | | | | 0 | 9 |
| Salvage | | | | | 0 | 10 |
| Other credits (specify): | | | | | | 11 |
| | | | | | 0 | 12 |
| Total credits | 44,226 | 0 | 0 | 0 | 44,226 | 13 |
| Debits during year | | | | | | 14 |
| Book cost of plant retired | 5,255 | | | | 5,255 | 15 |
| Cost of removal | | | | | 0 | 16 |
| Other debits (specify): | | | | | | 17 |
| NON UTILITY PROPERTY | 251 | | | | 251 | 18 |
| Total debits | 5,506 | 0 | 0 | 0 | 5,506 | 19 |
| Balance End of Year | 694,115 | 0 | 0 | 0 | 694,115 | 20 |
| Composite Depreciation Rate? | No | | | | | 21 |
| If yes, what is the rate? | | | | | | 22 |

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

| Description (a) | Balance First of Year (b) | Additions During Year (c) | Deductions During Year (d) | Balance End of Year (e) | |
|--|---------------------------------|---------------------------------|----------------------------------|-------------------------------|---|
| Nonregulated sewer plant | 0 | | | 0 | 1 |
| Other (specify): | | | | | |
| HYDRAULIC PRODUCTION PLANT | 16,734 | | | 16,734 | 2 |
| Total Nonutility Property (121) | 16,734 | 0 | 0 | 16,734 | |
| Less accum. prov. depr. & amort. (122) | 13,290 | 251 | | 13,541 | 3 |
| Net Nonutility Property | 3,444 | (251) | 0 | 3,193 | |

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

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

MATERIALS AND SUPPLIES

| Account (a) | Generation (b) | Transmission (c) | Distribution (d) | Other (e) | Total End of Year (f) | Amount Prior Year (g) | |
|-------------------------------|---------------------------|-----------------------------|-----------------------------|----------------------|--------------------------------------|--------------------------------------|----------|
| Electric Utility | | | | | | | |
| Fuel for generation | 1,140 | | | | 1,140 | 1,724 | 1 |
| Other | | | 48,792 | | 48,792 | 39,074 | 2 |
| Total Electric Utility | | | | | 49,932 | 40,798 | |

| Account | Total End of Year | Amount Prior Year | |
|-------------------------------------|------------------------------|------------------------------|----------|
| Electric utility total | 49,932 | 40,798 | 1 |
| Water utility | | 0 | 2 |
| Sewer utility | | 0 | 3 |
| Gas utility | | 0 | 4 |
| Merchandise | | 0 | 5 |
| Other materials & supplies | | 0 | 6 |
| Total Materials and Supplies | 49,932 | 40,798 | |

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

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

| Debt Issue to Which Related (a) | Written Off During Year | | Balance End of Year (d) | |
|--|-------------------------|---------------------------------------|-------------------------------|---|
| | Amount (b) | Account Charged or Credited (c) | | |
| Unamortized debt discount & expense (181) | | | | |
| BOND DISCOUNT | 309 | 428 | 5,206 | 1 |
| BOND ISSUE COST | 651 | 428 | 2,471 | 2 |
| Total | | | <u><u>7,677</u></u> | |
| Unamortized premium on debt (251) | | | | |
| NONE | | | | 3 |
| Total | | | <u><u>0</u></u> | |

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 | 3,327 | 1 |
| Changes during year (explain): | | |
| NONE | | 2 |
| Balance end of year | <u><u>3,327</u></u> | |

BONDS (ACCT. 221)

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

| Description of Issue (a) | Date of Issue (b) | Final Maturity Date (c) | Interest Rate (d) | Principal Amount End of Year (e) | |
|-----------------------------------|----------------------|----------------------------|----------------------|-------------------------------------|---|
| ELECTRIC REVENUE BONDS | 12/01/1992 | 12/01/2009 | 5.00% | 195,000 | 1 |
| Total Bonds (Account 221): | | | | 195,000 | |

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

| Particulars (a) | Amount (b) | |
|---|----------------------|---|
| Balance first of year | 22,453 | 1 |
| Accruals: | | |
| Charged water department expense | | 2 |
| Charged electric department expense | 29,306 | 3 |
| Charged sewer department expense | | 4 |
| Other (explain): | | |
| NONE | | 5 |
| Total Accruals and other credits | <u>29,306</u> | |
| Taxes paid during year: | | |
| County, state and local taxes | 22,277 | 6 |
| Social Security taxes | 5,390 | 7 |
| PSC Remainder Assessment | 495 | 8 |
| Other (explain): | | |
| LICENSE FEE | 1,144 | 9 |
| Total payments and other debits | <u>29,306</u> | |
| Balance end of year | <u><u>22,453</u></u> | |

INTEREST ACCRUED (ACCT. 237)

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

| Description of Issue (a) | Interest Accrued Balance First of Year (b) | Interest Accrued During Year (c) | Interest Paid During Year (d) | Interest Accrued Balance End of Year (e) | |
|---|---|--|-------------------------------------|---|---|
| Bonds (221) | | | | | |
| ELECTRIC REVENUE BONDS | 1,145 | 13,673 | 13,744 | 1,074 | 1 |
| Subtotal | 1,145 | 13,673 | 13,744 | 1,074 | |
| Advances from Municipality (223) | | | | | |
| NONE | 0 | | | 0 | 2 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Other Long-Term Debt (224) | | | | | |
| NONE | 0 | | | 0 | 3 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Notes Payable (231) | | | | | |
| NONE | 0 | | | 0 | 4 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Total | 1,145 | 13,673 | 13,744 | 1,074 | |

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 | 0 | 75,456 | 0 | 0 | 0 | 75,456 | 1 |
| Add credits during year: | | | | | | | |
| For Services | | 2,624 | | | | 2,624 | 2 |
| For Mains | | 2,000 | | | | 2,000 | 3 |
| Other (specify): | | | | | | | |
| NONE | | | | | | 0 | 4 |
| Deduct charges (specify): | | | | | | | |
| NONE | | 2,624 | | | | 2,624 | 5 |
| Balance End of Year | 0 | 77,456 | 0 | 0 | 0 | 77,456 | |
| Amount of federal and state grants in aid received for utility construction included in End of Year totals | | | | | | 0 | 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) | |
|---|-------------------------------|----|
| Investment in Municipality (123): | | |
| NONE | | 1 |
| Total (Acct. 123): | 0 | |
| Other Investments (124): | | |
| NONE | | 2 |
| Total (Acct. 124): | 0 | |
| Special Funds (125): | | |
| REVENUE BOND RESERVE, REDEMPTION AND DEPRECIATION FUNDS | 265,763 | 3 |
| Total (Acct. 125): | 265,763 | |
| Notes Receivable (141): | | |
| NONE | | 4 |
| Total (Acct. 141): | 0 | |
| Customer Accounts Receivable (142): | | |
| Water | | 5 |
| Electric | 32,387 | 6 |
| Sewer (Regulated) | | 7 |
| Other (specify): | | |
| NONE | | 8 |
| Total (Acct. 142): | 32,387 | |
| Other Accounts Receivable (143): | | |
| Sewer (Non-regulated) | | 9 |
| Merchandising, jobbing and contract work | | 10 |
| Other (specify): | | |
| INSTALLMENT AGREEMENT | 3,735 | 11 |
| Total (Acct. 143): | 3,735 | |
| Receivables from Municipality (145): | | |
| NONE | | 12 |
| Total (Acct. 145): | 0 | |
| Prepayments (165): | | |
| PREPAID EXPENSES - INSURANCE | 5,094 | 13 |
| Total (Acct. 165): | 5,094 | |
| Extraordinary Property Losses (182): | | |
| NONE | | 14 |
| Total (Acct. 182): | 0 | |
| Other Deferred Debits (183): | | |
| NONE | | 15 |
| Total (Acct. 183): | 0 | |

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) | |
|--|--|----|
| <hr/> | | |
| Payables to Municipality (233): | | |
| NONE | | 16 |
| Total (Acct. 233): | 0 | |
| <hr/> | | |
| Other Deferred Credits (253): | | |
| PUBLIC BENEFITS | 2,659 | 17 |
| Total (Acct. 253): | 2,659 | |

RETURN ON RATE BASE COMPUTATION

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

| Average Rate Base (a) | Water (b) | Electric (c) | Sewer (d) | Gas (e) | Total (f) | |
|---|--------------|-----------------|--------------|------------|----------------|----------|
| Add Average: | | | | | | |
| Utility Plant in Service | 0 | 956,364 | 0 | 0 | 956,364 | 1 |
| Materials and Supplies | 0 | 45,365 | 0 | 0 | 45,365 | 2 |
| Other (specify): | | | | | | |
| NONE | | | | | 0 | 3 |
| Less Average: | | | | | | |
| Reserve for Depreciation | 0 | 674,755 | 0 | 0 | 674,755 | 4 |
| Customer Advances for Construction | | | | | 0 | 5 |
| Contributions in Aid of Construction | 0 | 76,456 | 0 | 0 | 76,456 | 6 |
| Other (specify): | | | | | | |
| NONE | | | | | 0 | 7 |
| Average Net Rate Base | 0 | 250,518 | 0 | 0 | 250,518 | |
| Net Operating Income | 0 | 19,762 | 0 | 0 | 19,762 | 8 |
| Net Operating Income as a percent of Average Net Rate Base | | | | | | |
| | N/A | 7.89% | N/A | N/A | 7.89% | |

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

| Description (a) | Amount (b) | |
|--|----------------|---|
| Average Proprietary Capital | | |
| Capital Paid in by Municipality | 3,327 | 1 |
| Appropriated Earned Surplus | 0 | 2 |
| Unappropriated Earned Surplus | 399,213 | 3 |
| Other (Specify): | | |
| NONE | | 4 |
| Total Average Proprietary Capital | 402,540 | |
| Net Income | | |
| Net Income | 17,808 | 5 |
| Percent Return on Proprietary Capital | 4.42% | |

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(Vig & Associates LLC Letterhead)

To the Village Board
La Farge Municipal Electric Utility
La Farge, Wisconsin 54639

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

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

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

Vig & Associates LLC
March 26, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 10, 2003

Ms. Virginia Bilek, Utility Clerk Bookkeeper
La Farge Municipal Electric Utility
P.O. Box 39
LaFarge, WI 54639-0039

2001 Analytical Review DWCCA-2950-PJL

Dear Ms. Bilek:

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. The analytical review did not identify any such issues.

However, 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) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2950 La Farge.doc

ELECTRIC OPERATING REVENUES & EXPENSES

| Particulars (a) | Amounts (b) | |
|---|----------------|----|
| Operating Revenues | | |
| Sales of Electricity | | |
| Sales of Electricity (440-448) | 392,640 | 1 |
| Total Sales of Electricity | 392,640 | |
| Other Operating Revenues | | |
| Forfeited Discounts (450) | 3,970 | 2 |
| Miscellaneous Service Revenues (451) | 3,256 | 3 |
| Sales of Water and Water Power (453) | 0 | 4 |
| Rent from Electric Property (454) | 6,435 | 5 |
| Interdepartmental Rents (455) | 0 | 6 |
| Other Electric Revenues (456) | 0 | 7 |
| Amortization of Construction Grants (457) | 0 | 8 |
| Total Other Operating Revenues | 13,661 | |
| Total Operating Revenues | 406,301 | |
| Operation and Maintenance Expenses | | |
| Power Production Expenses (500-546) | 182,689 | 9 |
| Transmission Expenses (550-553) | 0 | 10 |
| Distribution Expenses (560-576) | 44,891 | 11 |
| Customer Accounts Expenses (901-904) | 24,992 | 12 |
| Sales Expenses (910) | 0 | 13 |
| Administrative and General Expenses (920-935) | 60,435 | 14 |
| Total Operation and Maintenance Expenses | 313,007 | |
| Other Expenses | | |
| Depreciation Expense (403) | 44,226 | 15 |
| Amortization Expense (404-407) | | 16 |
| Taxes (408) | 29,306 | 17 |
| Total Other Expenses | 73,532 | |
| Total Operating Expenses | 386,539 | |
| NET OPERATING INCOME | 19,762 | |

OTHER OPERATING REVENUES (ELECTRIC)

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

| Particulars (a) | Amount (b) | |
|--|---------------|---|
| Forfeited Discounts (450): | | |
| Customer late payment charges | 3,970 | 1 |
| Other (specify): | | |
| NONE | | 2 |
| Total Forfeited Discounts (450) | 3,970 | |
| Miscellaneous Service Revenues (451): | | |
| RECONNECT AND NSF FEES | 3,256 | 3 |
| Total Miscellaneous Service Revenues (451) | 3,256 | |
| Sales of Water and Water Power (453): | | |
| NONE | | 4 |
| Total Sales of Water and Water Power (453) | 0 | |
| Rent from Electric Property (454): | | |
| POLE RENT | 6,435 | 5 |
| Total Rent from Electric Property (454) | 6,435 | |
| Interdepartmental Rents (455): | | |
| NONE | | 6 |
| Total Interdepartmental Rents (455) | 0 | |
| Other Electric Revenues (456): | | |
| NONE | | 7 |
| Total Other Electric Revenues (456) | 0 | |
| Amortization of Construction Grants (457): | | |
| NONE | | 8 |
| Total Amortization of Construction Grants (457) | 0 | |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | Amount (b) | |
|---|----------------|----|
| POWER PRODUCTION EXPENSES | | |
| STEAM POWER GENERATION EXPENSES | | |
| Operation Supervision and Labor (500) | | 1 |
| Fuel (501) | | 2 |
| Operation Supplies and Expenses (502) | | 3 |
| Steam from Other Sources (503) | | 4 |
| Steam Transferred -- Credit (504) | | 5 |
| Maintenance of Steam Production Plant (506) | | 6 |
| Total Steam Power Generation Expenses | 0 | |
| HYDRAULIC POWER GENERATION EXPENSES | | |
| Operation Supervision and Labor (530) | | 7 |
| Water for Power (531) | | 8 |
| Operation Supplies and Expenses (532) | | 9 |
| Maintenance of Hydraulic Production Plant (535) | | 10 |
| Total Hydraulic Power Generation Expenses | 0 | |
| OTHER POWER GENERATION EXPENSES | | |
| Operation Supervision and Labor (538) | 2,870 | 11 |
| Fuel (539) | 5,660 | 12 |
| Operation Supplies and Expenses (540) | 804 | 13 |
| Maintenance of Other Power Production Plant (543) | | 14 |
| Total Other Power Generation Expenses | 9,334 | |
| OTHER POWER SUPPLY EXPENSES | | |
| Purchased Power (545) | 173,355 | 15 |
| Other Expenses (546) | | 16 |
| Total Other Power Supply Expenses | 173,355 | |
| Total Power Production Expenses | 182,689 | |
| TRANSMISSION EXPENSES | | |
| Operation Supervision and Labor (550) | | 17 |
| Operation Supplies and Expenses (551) | | 18 |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | Amount (b) | |
|---|-----------------------|----|
| TRANSMISSION EXPENSES | | |
| Maintenance of Transmission Plant (553) | | 19 |
| Total Transmission Expenses | 0 | |
| DISTRIBUTION EXPENSES | | |
| Operation Supervision Expenses (560) | 7,949 | 20 |
| Line and Station Labor (561) | 9,976 | 21 |
| Line and Station Supplies and Expenses (562) | 798 | 22 |
| Street Lighting and Signal System Expenses (565) | 3,418 | 23 |
| Meter Expenses (566) | 2,725 | 24 |
| Customer Installations Expenses (567) | | 25 |
| Miscellaneous Distribution Expenses (569) | | 26 |
| Maintenance of Structures and Equipment (571) | | 27 |
| Maintenance of Lines (572) | 20,025 | 28 |
| Maintenance of Line Transformers (573) | | 29 |
| Maintenance of Street Lighting and Signal Systems (574) | | 30 |
| Maintenance of Meters (575) | | 31 |
| Maintenance of Miscellaneous Distribution Plant (576) | | 32 |
| Total Distribution Expenses | 44,891 | |
| CUSTOMER ACCOUNTS EXPENSES | | |
| Meter Reading Labor (901) | 2,658 | 33 |
| Accounting and Collecting Labor (902) | 19,322 | 34 |
| Supplies and Expenses (903) | 3,012 | 35 |
| Uncollectible Accounts (904) | | 36 |
| Total Customer Accounts Expenses | 24,992 | |
| SALES EXPENSES | | |
| Sales Expenses (910) | | 37 |
| Total Sales Expenses | 0 | |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | Amount (b) | |
|---|-----------------------|-----------|
| ADMINISTRATIVE AND GENERAL EXPENSES | | |
| Administrative and General Salaries (920) | | 38 |
| Office Supplies and Expenses (921) | 11,409 | 39 |
| Administrative Expenses Transferred -- Credit (922) | | 40 |
| Outside Services Employed (923) | 5,016 | 41 |
| Property Insurance (924) | 2,665 | 42 |
| Injuries and Damages (925) | 1,826 | 43 |
| Employee Pensions and Benefits (926) | 26,019 | 44 |
| Regulatory Commission Expenses (928) | | 45 |
| Miscellaneous General Expenses (930) | 1,524 | 46 |
| Transportation Expenses (933) | 11,976 | 47 |
| Maintenance of General Plant (935) | | 48 |
| Total Administrative and General Expenses | 60,435 | |
| Total Operation and Maintenance Expenses | 313,007 | |

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 | | 22,277 | 1 |
| Social Security | | 5,390 | 2 |
| Wisconsin Gross Receipts Tax | | 1,144 | 3 |
| PSC Remainder Assessment | | 495 | 4 |
| Other (specify): NONE | | | 5 |
| Total tax expense | | 29,306 | |

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 | | | Vernon | | | | 1 |
| SUMMARY OF TAX RATES | | | | | | | 2 |
| State tax rate | mills | | 0.224637 | | | | 3 |
| County tax rate | mills | | 7.259475 | | | | 4 |
| Local tax rate | mills | | 6.943255 | | | | 5 |
| School tax rate | mills | | 12.587079 | | | | 6 |
| Voc. school tax rate | mills | | 2.702615 | | | | 7 |
| Other tax rate - Local | mills | | 0.000000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 0.000000 | | | | 9 |
| Total tax rate | mills | | 29.717061 | | | | 10 |
| Less: state credit | mills | | 0.000000 | | | | 11 |
| Net tax rate | mills | | 29.717061 | | | | 12 |
| PROPERTY TAX EQUIVALENT CALCULATION | | | | | | | 13 |
| Local Tax Rate | mills | | 6.943255 | | | | 14 |
| Combined School Tax Rate | mills | | 15.289694 | | | | 15 |
| Other Tax Rate - Local | mills | | 0.000000 | | | | 16 |
| Total Local & School Tax | mills | | 22.232949 | | | | 17 |
| Total Tax Rate | mills | | 29.717061 | | | | 18 |
| Ratio of Local and School Tax to Total | dec. | | 0.748154 | | | | 19 |
| Total tax net of state credit | mills | | 29.717061 | | | | 20 |
| Net Local and School Tax Rate | mills | | 22.232949 | | | | 21 |
| Utility Plant, Jan. 1 | \$ | 949,416 | 949,416 | | | | 22 |
| Materials & Supplies | \$ | 40,798 | 40,798 | | | | 23 |
| Subtotal | \$ | 990,214 | 990,214 | | | | 24 |
| Less: Plant Outside Limits | \$ | 97,122 | 97,122 | | | | 25 |
| Taxable Assets | \$ | 893,092 | 893,092 | | | | 26 |
| Assessment Ratio | dec. | | 0.890323 | | | | 27 |
| Assessed Value | \$ | 795,140 | 795,140 | | | | 28 |
| Net Local & School Rate | mills | | 22.232949 | | | | 29 |
| Tax Equiv. Computed for Current Year | \$ | 17,678 | 17,678 | | | | 30 |
| Tax Equivalent per 1994 PSC Report | \$ | 22,277 | | | | | 31 |
| Any lower tax equivalent as authorized by municipality (see note 5) | \$ | | | | | | 32 33 |
| Tax equiv. for current year (see note 5) | \$ | 22,277 | | | | | 34 |

ELECTRIC UTILITY PLANT IN SERVICE

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---------------------------------|---------------------------------|----|
| INTANGIBLE PLANT | | | |
| Organization (301) | 785 | | 1 |
| Franchises and Consents (302) | 0 | | 2 |
| Miscellaneous Intangible Plant (303) | 0 | | 3 |
| Total Intangible Plant | 785 | 0 | |
| STEAM PRODUCTION PLANT | | | |
| Land and Land Rights (310) | 0 | | 4 |
| Structures and Improvements (311) | 0 | | 5 |
| Boiler Plant Equipment (312) | 0 | | 6 |
| Engines and Engine Driven Generators (313) | 0 | | 7 |
| Turbogenerator Units (314) | 0 | | 8 |
| Accessory Electric Equipment (315) | 0 | | 9 |
| Miscellaneous Power Plant Equipment (316) | 0 | | 10 |
| Total Steam Production Plant | 0 | 0 | |
| HYDRAULIC PRODUCTION PLANT | | | |
| Land and Land Rights (330) | 0 | | 11 |
| Structures and Improvements (331) | 0 | | 12 |
| Reservoirs, Dams and Waterways (332) | 0 | | 13 |
| Water Wheels, Turbines and Generators (333) | 0 | | 14 |
| Accessory Electric Equipment (334) | 0 | | 15 |
| Miscellaneous Power Plant Equipment (335) | 0 | | 16 |
| Roads, Railroads and Bridges (336) | 0 | | 17 |
| Total Hydraulic Production Plant | 0 | 0 | |
| OTHER PRODUCTION PLANT | | | |
| Land and Land Rights (340) | 150 | | 18 |
| Structures and Improvements (341) | 24,260 | | 19 |
| Fuel Holders, Producers and Accessories (342) | 593 | | 20 |
| Prime Movers (343) | 0 | | 21 |
| Generators (344) | 210,492 | | 22 |
| Accessory Electric Equipment (345) | 17,466 | | 23 |
| Miscellaneous Power Plant Equipment (346) | 659 | 5,985 | 24 |
| Total Other Production Plant | 253,620 | 5,985 | |
| TRANSMISSION PLANT | | | |
| Land and Land Rights (350) | 0 | | 25 |

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) |
|---|-----------------------------------|---|-------------------------------|
| INTANGIBLE PLANT | | | |
| Organization (301) | | | 785 1 |
| Franchises and Consents (302) | | | 0 2 |
| Miscellaneous Intangible Plant (303) | | | 0 3 |
| Total Intangible Plant | 0 | 0 | 785 |
| STEAM PRODUCTION PLANT | | | |
| Land and Land Rights (310) | | | 0 4 |
| Structures and Improvements (311) | | | 0 5 |
| Boiler Plant Equipment (312) | | | 0 6 |
| Engines and Engine Driven Generators (313) | | | 0 7 |
| Turbogenerator Units (314) | | | 0 8 |
| Accessory Electric Equipment (315) | | | 0 9 |
| Miscellaneous Power Plant Equipment (316) | | | 0 10 |
| Total Steam Production Plant | 0 | 0 | 0 |
| HYDRAULIC PRODUCTION PLANT | | | |
| Land and Land Rights (330) | | | 0 11 |
| Structures and Improvements (331) | | | 0 12 |
| Reservoirs, Dams and Waterways (332) | | | 0 13 |
| Water Wheels, Turbines and Generators (333) | | | 0 14 |
| Accessory Electric Equipment (334) | | | 0 15 |
| Miscellaneous Power Plant Equipment (335) | | | 0 16 |
| Roads, Railroads and Bridges (336) | | | 0 17 |
| Total Hydraulic Production Plant | 0 | 0 | 0 |
| OTHER PRODUCTION PLANT | | | |
| Land and Land Rights (340) | | | 150 18 |
| Structures and Improvements (341) | | | 24,260 19 |
| Fuel Holders, Producers and Accessories (342) | | | 593 20 |
| Prime Movers (343) | | | 0 21 |
| Generators (344) | | | 210,492 22 |
| Accessory Electric Equipment (345) | | | 17,466 23 |
| Miscellaneous Power Plant Equipment (346) | | | 6,644 24 |
| Total Other Production Plant | 0 | 0 | 259,605 |
| TRANSMISSION PLANT | | | |
| Land and Land Rights (350) | | | 0 25 |

ELECTRIC UTILITY PLANT IN SERVICE

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|--|---------------------------------|---------------------------------|----|
| TRANSMISSION PLANT | | | |
| Structures and Improvements (352) | 0 | | 26 |
| Station Equipment (353) | 0 | | 27 |
| Towers and Fixtures (354) | 0 | | 28 |
| Poles and Fixtures (355) | 1,627 | | 29 |
| Overhead Conductors and Devices (356) | 18,773 | | 30 |
| Underground Conduit (357) | 0 | | 31 |
| Underground Conductors and Devices (358) | 4,613 | | 32 |
| Roads and Trails (359) | 0 | | 33 |
| Total Transmission Plant | 25,013 | 0 | |
| DISTRIBUTION PLANT | | | |
| Land and Land Rights (360) | 20 | | 34 |
| Structures and Improvements (361) | 0 | | 35 |
| Station Equipment (362) | 203 | | 36 |
| Storage Battery Equipment (363) | 0 | | 37 |
| Poles, Towers and Fixtures (364) | 44,998 | 800 | 38 |
| Overhead Conductors and Devices (365) | 190,904 | 3,084 | 39 |
| Underground Conduit (366) | 36,111 | | 40 |
| Underground Conductors and Devices (367) | 24,477 | | 41 |
| Line Transformers (368) | 90,058 | 2,860 | 42 |
| Services (369) | 36,136 | 4,599 | 43 |
| Meters (370) | 30,967 | | 44 |
| Installations on Customers' Premises (371) | 610 | | 45 |
| Leased Property on Customers' Premises (372) | 1,814 | | 46 |
| Street Lighting and Signal Systems (373) | 23,939 | | 47 |
| Total Distribution Plant | 480,237 | 11,343 | |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | 0 | | 48 |
| Structures and Improvements (390) | 44,390 | | 49 |
| Office Furniture and Equipment (391) | 6,847 | 1,825 | 50 |
| Computer Equipment (391.1) | 1,946 | | 51 |
| Transportation Equipment (392) | 29,850 | | 52 |
| Stores Equipment (393) | 0 | | 53 |
| Tools, Shop and Garage Equipment (394) | 29,234 | | 54 |
| Laboratory Equipment (395) | 7,356 | | 55 |
| Power Operated Equipment (396) | 65,054 | | 56 |
| Communication Equipment (397) | 3,288 | | 57 |

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) |
|--|-----------------------------------|---|-------------------------------|
| TRANSMISSION PLANT | | | |
| Structures and Improvements (352) | | | 0 26 |
| Station Equipment (353) | | | 0 27 |
| Towers and Fixtures (354) | | | 0 28 |
| Poles and Fixtures (355) | | | 1,627 29 |
| Overhead Conductors and Devices (356) | | | 18,773 30 |
| Underground Conduit (357) | | | 0 31 |
| Underground Conductors and Devices (358) | | | 4,613 32 |
| Roads and Trails (359) | | | 0 33 |
| Total Transmission Plant | 0 | 0 | 25,013 |
| DISTRIBUTION PLANT | | | |
| Land and Land Rights (360) | | | 20 34 |
| Structures and Improvements (361) | | | 0 35 |
| Station Equipment (362) | | | 203 36 |
| Storage Battery Equipment (363) | | | 0 37 |
| Poles, Towers and Fixtures (364) | 750 | | 45,048 38 |
| Overhead Conductors and Devices (365) | 2,230 | | 191,758 39 |
| Underground Conduit (366) | | | 36,111 40 |
| Underground Conductors and Devices (367) | | | 24,477 41 |
| Line Transformers (368) | 700 | | 92,218 42 |
| Services (369) | 1,350 | | 39,385 43 |
| Meters (370) | 225 | | 30,742 44 |
| Installations on Customers' Premises (371) | | | 610 45 |
| Leased Property on Customers' Premises (372) | | | 1,814 46 |
| Street Lighting and Signal Systems (373) | | | 23,939 47 |
| Total Distribution Plant | 5,255 | 0 | 486,325 |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | | | 0 48 |
| Structures and Improvements (390) | | | 44,390 49 |
| Office Furniture and Equipment (391) | | | 8,672 50 |
| Computer Equipment (391.1) | | | 1,946 51 |
| Transportation Equipment (392) | | | 29,850 52 |
| Stores Equipment (393) | | | 0 53 |
| Tools, Shop and Garage Equipment (394) | | | 29,234 54 |
| Laboratory Equipment (395) | | | 7,356 55 |
| Power Operated Equipment (396) | | | 65,054 56 |
| Communication Equipment (397) | | | 3,288 57 |

ELECTRIC UTILITY PLANT IN SERVICE

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|--|---------------------------------|---------------------------------|----|
| GENERAL PLANT | | | |
| Miscellaneous Equipment (398) | 1,795 | | 58 |
| Other Tangible Property (399) | 0 | | 59 |
| Total General Plant | 189,760 | 1,825 | |
| Total utility plant in service directly assignable | 949,415 | 19,153 | |
| <u>Common Utility Plant Allocated to Electric Department</u> | 0 | | 60 |
| | | | |
| Total utility plant in service | 949,415 | 19,153 | |

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) |
|---|-----------------------------------|---|-------------------------------|
| GENERAL PLANT | | | |
| Miscellaneous Equipment (398) | | | 1,795 58 |
| Other Tangible Property (399) | | | 0 59 |
| Total General Plant | 0 | 0 | 191,585 |
| Total utility plant in service directly assignable | 5,255 | 0 | 963,313 |
| Common Utility Plant Allocated to Electric Department | | | 0 60 |
| Total utility plant in service | 5,255 | 0 | 963,313 |

TRANSMISSION AND DISTRIBUTION LINES

| Classification (a) | Miles of Pole Line Owned | | |
|--|-------------------------------------|-----------------------------|----|
| | Net Additions During Year (b) | Total End of Year (c) | |
| Primary Distribution System Voltage(s) -- Urban | | | |
| 2.4/4.16 kV (4kV) | | 9.30 | 1 |
| 7.2/12.5 kV (12kV) | | | 2 |
| 14.4/24.9 kV (25kV) | | | 3 |
| Other: | | | |
| NONE | | | 4 |
| Primary Distribution System Voltage(s) -- Rural | | | |
| 2.4/4.16 kV (4kV) | | | 5 |
| 7.2/12.5 kV (12kV) | | 13.40 | 6 |
| 14.4/24.9 kV (25kV) | | | 7 |
| Other: | | | |
| NONE | | | 8 |
| Transmission System | | | |
| 34.5 kV | | | 9 |
| 69 kV | | | 10 |
| 115 kV | | | 11 |
| 138 kV | | | 12 |
| Other: | | | |
| NONE | | | 13 |

RURAL LINE CUSTOMERS

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

| Particulars (a) | Amount (b) | |
|--|---------------|-----------|
| Customers added on rural lines during year: | | 1 |
| Farm Customers | | 2 |
| Nonfarm Customers | | 3 |
| Total | 0 | 4 |
| Customers on rural lines at end of year: | | 5 |
| Rural Customers (served at rural rates): | | 6 |
| Farm | 8 | 7 |
| Nonfarm | 50 | 8 |
| Total | 58 | 9 |
| Customers served at other than rural rates: | | 10 |
| Farm | | 11 |
| Nonfarm | | 12 |
| Total | 0 | 13 |
| Total customers on rural lines at end of year | 58 | 14 |

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

| Monthly Peak | | | | | | Monthly Energy Usage | |
|--------------|----|---------------|-----------------------|-----------------------------|----------------------------------|-------------------------|----|
| Month (a) | | kW (b) | Day of Week (c) | Date (MM/DD/YYYY) (d) | Time Beginning (HH:MM) (e) | (kWh) (000's) (f) | |
| January | 01 | 1,261 | Tuesday | 01/02/2001 | 12:00 | 648 | 1 |
| February | 02 | 1,237 | Wednesday | 02/21/2001 | 12:00 | 593 | 2 |
| March | 03 | 1,195 | Monday | 03/26/2001 | 12:00 | 593 | 3 |
| April | 04 | 1,097 | Monday | 04/02/2001 | 12:00 | 507 | 4 |
| May | 05 | 1,057 | Wednesday | 05/16/2001 | 12:00 | 506 | 5 |
| June | 06 | 1,198 | Wednesday | 06/27/2001 | 12:00 | 512 | 6 |
| July | 07 | 1,364 | Tuesday | 07/31/2001 | 12:00 | 595 | 7 |
| August | 08 | 1,450 | Tuesday | 08/07/2001 | 12:00 | 583 | 8 |
| September | 09 | 1,079 | Friday | 09/07/2001 | 12:00 | 493 | 9 |
| October | 10 | 1,084 | Thursday | 10/25/2001 | 12:00 | 528 | 10 |
| November | 11 | 1,100 | Monday | 11/26/2001 | 12:00 | 524 | 11 |
| December | 12 | 1,237 | Wednesday | 12/26/2001 | 12:00 | 615 | 12 |
| Total | | 14,359 | | | | 6,697 | |

System Name

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

| Type of Reading | Supplier |
|-----------------------|-----------------------------|
| 15 minutes integrated | DAIRYLAND POWER COOPERATIVE |

ELECTRIC ENERGY ACCOUNT

| Particulars (a) | kWh (000's) (b) | |
|--|--------------------|-----------|
| Source of Energy | | |
| Generation (excluding Station Use): | | |
| Fossil Steam | | 1 |
| Nuclear Steam | | 2 |
| Hydraulic | | 3 |
| Internal Combustion Turbine | | 4 |
| Internal Combustion Reciprocating | 46 | 5 |
| Non-Conventional (wind, photovoltaic, etc.) | | 6 |
| Total Generation | 46 | 7 |
| Purchases | 6,696 | 8 |
| Interchanges: | | 9 |
| In (gross) | | 9 |
| Out (gross) | | 10 |
| Net | 0 | 11 |
| Transmission for/by others (wheeling): | | 12 |
| Received | | 12 |
| Delivered | | 13 |
| Net | 0 | 14 |
| Total Source of Energy | 6,742 | 15 |
| Disposition of Energy | | |
| Sales to Ultimate Consumers (including interdepartmental sales) | 6,209 | 18 |
| Sales For Resale | | 19 |
| Energy Used by the Company (excluding station use): | | |
| Electric Utility | | 21 |
| Common (office, shops, garages, etc. serving 2 or more util. depts.) | | 22 |
| Total Used by Company | 0 | 23 |
| Total Sold and Used | 6,209 | 24 |
| Energy Losses: | | |
| Transmission Losses (if applicable) | | 26 |
| Distribution Losses | 533 | 27 |
| Total Energy Losses | 533 | 28 |
| Loss Percentage (% Total Energy Losses of Total Source of Energy) | 7.9057% | 29 |
| Total Disposition of Energy | 6,742 | 30 |

SALES OF ELECTRICITY BY RATE SCHEDULE

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

| Type of Sales/Rate Class Title (a) | Rate Schedule (b) | Avg. No. of Customers (c) | kWh (000 Omitted) (d) | (e) | (f) |
|---|----------------------|------------------------------|--------------------------|-----|-----|
| Residential Sales | | | | | |
| RESIDENTIAL SALES | RG-1 | 426 | 3,009 | 1 | |
| Total Sales for Residential Sales | | 426 | 3,009 | | |
| Commercial & Industrial | | | | | |
| LARGE POWER & INTERDEPARTMENTAL | CG-1 | 4 | 948 | 2 | |
| SMALL COMMERCIAL & INTERDEPARTMENTAL | CG-1 | 103 | 2,129 | 3 | |
| Total Sales for Commercial & Industrial | | 107 | 3,077 | | |
| Public Street & Highway Lighting | | | | | |
| PUBLIC STREET LIGHTING | MS-1 | 3 | 119 | 4 | |
| ATHLETIC FIELD LIGHTING | MS-3 | 1 | 4 | 5 | |
| AREA LIGHTING | YL-1 | 1 | | 6 | |
| Total Sales for Public Street & Highway Lighting | | 5 | 123 | | |
| Sales for Resale | | | | | |
| NONE | | | | 7 | |
| Total Sales for Sales for Resale | | 0 | 0 | | |
| TOTAL SALES FOR ELECTRICITY | | 538 | 6,209 | | |

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

| Demand kW (e) | Customer or Distribution kW (f) | Tariff Revenues (g) | PCAC Revenues (h) | Total Revenues (g)+(h) | |
|--------------------------|--|------------------------------------|----------------------------------|---------------------------------------|----------|
| | | 205,440 | (14,540) | 190,900 | 1 |
| 0 | 0 | 205,440 | (14,540) | 190,900 | |
| 4,368 | | 59,977 | (4,271) | 55,706 | 2 |
| | | 141,043 | (10,615) | 130,428 | 3 |
| 4,368 | 0 | 201,020 | (14,886) | 186,134 | |
| | | 12,498 | (596) | 11,902 | 4 |
| | | 455 | (32) | 423 | 5 |
| | | 3,281 | | 3,281 | 6 |
| 0 | 0 | 16,234 | (628) | 15,606 | |
| | | | | 0 | 7 |
| 0 | 0 | 0 | 0 | 0 | |
| 4,368 | 0 | 422,694 | (30,054) | 392,640 | |

PURCHASED POWER STATISTICS

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

| Particulars (a) | (b) | | (c) | | |
|--|-------------------|----------|---------|----------|-----------|
| Name of Vendor | DAIRYLAND POWER | | | | 1 |
| Point of Delivery | AFARGE SUBSTATION | | | | 2 |
| Type of Power Purchased (firm, dump, etc.) | NONFIRM | | | | 3 |
| Voltage at Which Delivered | 7200 | | | | 4 |
| Point of Metering | AFARGE SUBSTATION | | | | 5 |
| Total of 12 Monthly Maximum Demands -- kW | 14,359 | | | | 6 |
| Average load factor | 63.8901% | | | | 7 |
| Total Cost of Purchased Power | 173,355 | | | | 8 |
| Average cost per kWh | 0.0259 | | | | 9 |
| On-Peak Hours (if applicable) | | | | | 10 |
| Monthly purchases --- kWh (000): | On-peak | Off-peak | On-peak | Off-peak | 11 |
| January | 648 | | | | 12 |
| February | 593 | | | | 13 |
| March | 593 | | | | 14 |
| April | 507 | | | | 15 |
| May | 506 | | | | 16 |
| June | 512 | | | | 17 |
| July | 595 | | | | 18 |
| August | 583 | | | | 19 |
| September | 493 | | | | 20 |
| October | 528 | | | | 21 |
| November | 524 | | | | 22 |
| December | 615 | | | | 23 |
| Total kWh (000) | 6,697 | 0 | | | 24 |
| | | | | | 25 |
| | | | | | 26 |
| | | | | | 27 |
| | (d) | | (e) | | 28 |
| Name of Vendor | | | | | 29 |
| Point of Delivery | | | | | 30 |
| Voltage at Which Delivered | | | | | 31 |
| Point of Metering | | | | | 32 |
| Type of Power Purchased (firm, dump, etc.) | | | | | 33 |
| Total of 12 Monthly Maximum Demands -- kW | | | | | 34 |
| Average load factor | | | | | 35 |
| Total Cost of Purchased Power | | | | | 36 |
| Average cost per kWh | | | | | 37 |
| On-Peak Hours (if applicable) | | | | | 38 |
| Monthly purchases --- kWh (000): | On-peak | Off-peak | On-peak | Off-peak | 39 |
| January | | | | | 40 |
| February | | | | | 41 |
| March | | | | | 42 |
| April | | | | | 43 |
| May | | | | | 44 |
| June | | | | | 45 |
| July | | | | | 46 |
| August | | | | | 47 |
| September | | | | | 48 |
| October | | | | | 49 |
| November | | | | | 50 |
| December | | | | | 51 |
| Total kWh (000) | | | | | 52 |

PRODUCTION STATISTICS TOTALS

| Particulars (a) | Total (b) | Total (b) |
|---|---------------|--------------|
| Name of Plant | | 1 |
| Unit Identification | | 2 |
| Type of Generation | | 3 |
| kWh Net Generation (000) | 45 | 4 |
| Is Generation Metered or Estimated? | | 5 |
| Is Exciter & Station Use Metered or Estimated? | | 6 |
| 60-Minute Maximum Demand--kW (est. if not meas.) | 1,449 | 7 |
| Date and Hour of Such Maximum Demand | 8/7/2001 17 | 8 |
| Load Factor | 0.0035 | 9 |
| Maximum Net Generation in Any One Day | 14,040 | 10 |
| Date of Such Maximum | 8/7/2001 | 11 |
| Number of Hours Generators Operated | 46 | 12 |
| Maximum Continuous or Dependable Capacity--kW | 1,600 | 13 |
| Is Plant Owned or Leased? | | 14 |
| Total Production Expenses | 4,990 | 15 |
| Cost per kWh of Net Generation (\$) | 111 | 16 |
| Monthly Net Generation --- kWh (000): | | |
| January | 0 | 17 |
| February | 0 | 18 |
| March | 3 | 19 |
| April | 0 | 20 |
| May | 0 | 21 |
| June | 0 | 22 |
| July | 11 | 23 |
| August | 0 | 24 |
| September | 27 | 25 |
| October | 0 | 26 |
| November | 4 | 27 |
| December | 0 | 28 |
| Total kWh (000) | 45 | 29 |
| Gas Consumed--Therms | 0 | 30 |
| Average Cost per Therm Burned (\$) | 0.0000 | 31 |
| Fuel Oil Consumed Barrels (42 gal.) | 103 | 32 |
| Average Cost per Barrel of Oil Burned (\$) | 108.0000 | 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 (\$) | 0.0947 | 54 |

PRODUCTION STATISTICS

| Particulars (a) | Plant (b) | Plant (c) | Plant (d) | Plant (e) |
|---|-----------------|--------------|--------------|--------------|
| Name of Plant | LAFARGE | | | 1 |
| Unit Identification | LAFARGE | | | 2 |
| Type of Generation | RECIP | | | 3 |
| kWh Net Generation (000) | 45 | | | 4 |
| Is Generation Metered or Estimated? | M | | | 5 |
| Is Exciter & Station Use Metered or Estimated? | M | | | 6 |
| 60-Minute Maximum Demand--kW (est. if not meas.) | 1,449 | | | 7 |
| Date and Hour of Such Maximum Demand | 8/7/2001 17 | | | 8 |
| Load Factor | 0.0035 | | | 9 |
| Maximum Net Generation in Any One Day | 14,040 | | | 10 |
| Date of Such Maximum | 08/07/2001 | | | 11 |
| Number of Hours Generators Operated | 46 | | | 12 |
| Maximum Continuous or Dependable Capacity--kW | 1,600 | | | 13 |
| Is Plant Owned or Leased? | O | | | 14 |
| Total Production Expenses | 4,990 | | | 15 |
| Cost per kWh of Net Generation (\$) | 110.8889 | | | 16 |
| Monthly Net Generation --- kWh (000): | | | | |
| January | | | | 17 |
| February | | | | 18 |
| March | 3 | | | 19 |
| April | | | | 20 |
| May | | | | 21 |
| June | | | | 22 |
| July | 11 | | | 23 |
| August | | | | 24 |
| September | 27 | | | 25 |
| October | | | | 26 |
| November | 4 | | | 27 |
| December | | | | 28 |
| Total kWh (000) | 45 | | | 29 |
| Gas Consumed--Therms | | | | 30 |
| Average Cost per Therm Burned (\$) | | | | 31 |
| Fuel Oil Consumed Barrels (42 gal.) | 103 | | | 32 |
| Average Cost per Barrel of Oil Burned (\$) | 108.0000 | | | 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 | 10 | | | 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 (\$) | 0.2472 | | | 54 |

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

| Name of Plant (a) | Unit No. (b) | Year Installed (c) | Type (Recip. or Turbine) (d) | Manufacturer (e) | RPM (f) | Rated HP Each Unit (g) | 1 |
|----------------------|-----------------|--------------------------|------------------------------------|---------------------|------------|------------------------------|---|
| LAFARGE | 1 | 1990 | RECIP | CATERPILLAR | 1,800 | 2,010 | 1 |
| Total | | | | | | <u><u>2,010</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.

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

| Generators | | | | | | |
|--------------------------|------------------------|--|---------------------|--------------|--|---|
| Year Installed (h) | Voltage (kV) (i) | kWh Generated | Rated Unit Capacity | | Total Rated Plant Capacity (kW) (m) | Total Maximum Continuous Plant Capacity (kW) (n) |
| | | by Each Unit Generator During Yr. (000's) (j) | kW (k) | kVA (l) | | |
| 1990 | 2,900 | 45 | 1,540 | | 1,540 | 1,540 |
| | | Total | 45 | 1,540 | 0 | 1,540 |

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

| Particulars (a) | (b) | (c) | Utility Designation | | | (f) |
|--------------------------------------|------|-----|---------------------|-----|--|-----|
| | | | (d) | (e) | | |
| Name of Substation | NONE | | | | | 1 |
| Voltage--High Side | 0 | | | | | 2 |
| Voltage--Low Side | 0 | | | | | 3 |
| Num. Main Transformers in Operation | 0 | | | | | 4 |
| Capacity of Transformers in kVA | 0 | | | | | 5 |
| Number of Spare Transformers on Hand | 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) | (h) | (i) | Utility Designation | | | (l) |
|--|-----|-----|---------------------|-----|--|-----|
| | | | (j) | (k) | | |
| Name of Substation | | | | | | 14 |
| Voltage--High Side | | | | | | 15 |
| Voltage--Low Side | | | | | | 16 |
| Num. of Main Transformers in Operation | | | | | | 17 |
| Capacity of Transformers in kVA | | | | | | 18 |
| Number of Spare Transformers on Hand | | | | | | 19 |
| 15-Minute Maximum Demand in kW | | | | | | 20 |
| Dt and Hr of Such Maximum Demand | | | | | | 21 |
| | | | | | | 22 |
| Kwh Output | | | | | | 23 |

SUBSTATION EQUIPMENT (continued)

| Particulars (m) | (n) | (o) | Utility Designation | | | (r) |
|--|-----|-----|---------------------|-----|--|-----|
| | | | (p) | (q) | | |
| Name of Substation | | | | | | 29 |
| Voltage--High Side | | | | | | 30 |
| Voltage--Low Side | | | | | | 31 |
| Num. of Main Transformers in Operation | | | | | | 32 |
| Capacity of Transformers in kVA | | | | | | 33 |
| Number of Spare Transformers on Hand | | | | | | 34 |
| 15-Minute Maximum Demand in kW | | | | | | 35 |
| Dt and Hr of Such Maximum Demand | | | | | | 36 |
| | | | | | | 37 |
| Kwh Output | | | | | | 38 |

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

| Particulars (a) | Number of Watt-Hour Meters (b) | Line Transformers | | 1 |
|---|---|-------------------|----------------------------|-----------|
| | | Number (c) | Total Cap. (kVA) (d) | |
| Number first of year | 567 | 246 | 5,949 | 1 |
| Acquired during year | 16 | 14 | 478 | 2 |
| Total | 583 | 260 | 6,427 | 3 |
| Retired during year | 9 | 4 | 60 | 4 |
| Sales, transfers or adjustments increase (decrease) | | | | 5 |
| Number end of year | 574 | 256 | 6,367 | 6 |
| Number end of year accounted for as follows: | | | | 7 |
| In customers' use | 527 | 194 | 4,496 | 8 |
| In utility's use | 9 | 13 | 260 | 9 |
| Inactive transformers on system | | | | 10 |
| Locked meters on customers' premises | | | | 11 |
| In stock | 38 | 49 | 1,611 | 12 |
| Total end of year | 574 | 256 | 6,367 | 13 |

STREET LIGHTING EQUIPMENT

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

| Particulars (a) | Watts (b) | Number Each Type (c) | kWh Used Annually (d) | |
|---------------------------------------|--------------|----------------------------|-----------------------------|---|
| Street Lighting Non-Ornamental | | | | |
| Mercury Vapor | 175 | 85 | 28,530 | 1 |
| Total | | 85 | 28,530 | |
| Ornamental | | | | |
| Other | 150 | 30 | 90,345 | 2 |
| Total | | 30 | 90,345 | |
| Other | | | | |
| NONE | | | | 3 |
| Total | | 0 | 0 | |

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Maintenance of Lines (572) Decreased due to less maintenance being required on lines in 2001.

Employee Pensions and Benefits (926) Increased due to an increase in health insurance expense.
