



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LAKE MILLS LIGHT & WATER

Principal Office: 307 N. CP AVENUE
LAKE MILLS, WI 53551-0000

For the Year Ended: DECEMBER 31, 2001

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKE MILLS LIGHT & WATER

Utility Address: 307 N. CP AVENUE
LAKE MILLS, WI 53551-0000

When was utility organized? 12/31/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR STEVEN WILKE

Title: CITY MANAGER

Office Address:

200D WATER STREET
LAKE MILLS, WI 53551

Telephone: (920) 648 - 2344

Fax Number: (920) 648 - 2347

E-mail Address: NONE

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR. DOUG FRITSCH

Title: PUBLIC WORKS BOARD CHAIRMAN

Office Address:

609 MULBERR STREET
LAKE MILLS, WI 53551

Telephone: (920) 648 - 3363

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: CAROL CHRISTNOVICH

Title: CPA

Office Address: HAWKINS, ASH, BAPTIE & CO
99 MILWAUKEE STREET
P.O. BOX 1508
LACROSSE, WI 54602-1508

Telephone: (608) 784 - 7737

Fax Number: (920) 785 - 2140

E-mail Address:

Date of most recent audit report: 12/31/2000

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: MR TED A WHITCOMB

Title: UTILITY SUPERINTENDENT

Office Address:
307 N. CP AVENUE
LAKE MILLS, WI 53551

Telephone: (920) 648 - 4026

Fax Number: (920) 648 - 8649

E-mail Address: twhitcomb@WPPIsys.org

Name of utility commission/committee: NONE

Names of members of utility commission/committee:

- MR ROBERT CRUMP, TOWNSHIP MEMBER
- MR DOUGLAS FRITSCH, CHAIRMAN
- MR WAYNE C MAGNUSSEN, MEMBER
- MR MARK PICKHARD, MEMBER
- MR LEE D RECORDS, MEMBER
- MRS PAMELA ROGERS, MEMBER/COUNCIL REP
- MR MORRIS WICKLIFFE, MEMBER
- MRS ROBIN WOLFF, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,662,906	4,493,260	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,018,524	3,874,865	2
Depreciation Expense (403)	307,342	288,149	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	251,565	251,842	5
Total Operating Expenses	4,577,431	4,414,856	
Net Operating Income	85,475	78,404	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	85,475	78,404	
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)	71,453	85,448	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	71,453	85,448	
Total Income	156,928	163,852	
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	156,928	163,852	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	136,636	155,718	14
Amortization of Debt Discount and Expense (428)	6,070	4,833	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	33,296	32,808	17
Other Interest Expense (431)	206	667	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	176,208	194,026	
Net Income	(19,280)	(30,174)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,028,659	3,065,382	20
Balance Transferred from Income (433)	(19,280)	(30,174)	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)	8,552	6,549	25
Total Unappropriated Earned Surplus End of Year (216)	3,000,827	3,028,659	

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):		
INTEREST & DIVIDEND EARNED	71,453	5
Total (Acct. 419):	71,453	
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):		
APPROPRIATIONS OF INCOME TO MUNICIPAL FUNDS	8,552	12
Total (Acct. 439)--Debit:	8,552	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		374			374	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		374			374	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	374	0	0	374	
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	543,454	4,119,452	0	0	4,662,906	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			1,701		1,701	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	543,454	4,117,751	0	0	4,661,205	

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	138,347	4,304	142,651	1
Electric operating expenses	342,549	1,435	343,984	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	3,169		3,169	8
Electric utility plant accounts	26,759		26,759	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	5,739	(5,739)	0	18
All other accounts			0	19
Total Payroll	516,563	0	516,563	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,118,577	10,867,374	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,207,362	3,888,139	2
Net Utility Plant	6,911,215	6,979,235	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	17,597	17,597	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,139	4,139	4
Net Nonutility Property	13,458	13,458	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,430,372	1,465,009	7
Total Other Property and Investments	1,443,830	1,478,467	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,657	1,579	8
Temporary Cash Investments (132)	184,382	65,838	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	507,268	586,978	11
Other Accounts Receivable (143)	24,693	32,604	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	65,546	70,914	14
Materials and Supplies (150)	181,215	198,989	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	964,761	956,902	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	26,991	22,856	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	145,080	146,351	20
Total Deferred Debits	172,071	169,207	
Total Assets and Other Debits	9,491,877	9,583,811	

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)	192,997	192,997	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,000,827	3,028,659	23
Total Proprietary Capital	3,193,824	3,221,656	
LONG-TERM DEBT			
Bonds (221)	2,325,000	2,891,112	24
Advances from Municipality (223)	782,884	437,122	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,107,884	3,328,234	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	307,384	325,012	28
Payables to Municipality (233)	103,637	108,026	29
Customer Deposits (235)	5,665	5,965	30
Taxes Accrued (236)	2,494	28,028	31
Interest Accrued (237)	42,056	49,048	32
Other Current and Accrued Liabilities (238)	83,559	72,250	33
Total Current and Accrued Liabilities	544,795	588,329	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	186,349	148,974	36
Total Deferred Credits	186,349	148,974	
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)	2,459,025	2,296,618	41
Total Liabilities and Other Credits	9,491,877	9,583,811	

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)	5,469,030	0	0	5,630,609	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)				18,938	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,469,030	0	0	5,649,547	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,064,673	0	0	3,142,689	10
Total Accumulated Provision	1,064,673	0	0	3,142,689	
Net Utility Plant	4,404,357	0	0	2,506,858	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	937,114	2,951,025			3,888,139	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	121,948	185,394			307,342	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,659				7,659	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION		21,308			21,308	9
Salvage		2,243			2,243	10
Other credits (specify):						11
					0	12
Total credits	129,607	208,945	0	0	338,552	13
Debits during year						14
Book cost of plant retired	2,048	10,643			12,691	15
Cost of removal		6,638			6,638	16
Other debits (specify):						17
					0	18
Total debits	2,048	17,281	0	0	19,329	19
Balance End of Year	1,064,673	3,142,689	0	0	4,207,362	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
BOATHOUSE AND LAND	17,597			17,597	2
Total Nonutility Property (121)	17,597	0	0	17,597	
Less accum. prov. depr. & amort. (122)	4,139			4,139	3
Net Nonutility Property	13,458	0	0	13,458	

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			158,506		158,506	176,532	1
Other					0	0	2
Total Electric Utility					158,506	176,532	

Account	Total End of Year	Amount Prior Year	
Electric utility total	158,506	176,532	1
Water utility	22,709	22,457	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	181,215	198,989	

**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)				
1992 Bonds	3,424	3424	0	1
1997 Bonds	2,646	2646	16,786	2
2001 REFINANCING	10,205	0	10,205	3
Total			26,991	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	192,997	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>192,997</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)	
1992 BOND ISSUE	04/01/1992	04/01/2004	6.00%	0	1
1997 BOND ISSUE	04/04/1997	04/01/2011	5.00%	2,325,000	2
Total Bonds (Account 221):				2,325,000	

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)	
Advances (223)					
ADVANCE FROM MUNI-STATE TRUST FUND	10/21/1988	03/15/1998	6.00%	0	1
ADVANCE FROM SEWER UTILITY	09/01/2001	05/01/2009	3.40%	782,884	2
ADVANCE FROM SEWER UTILITY	04/01/1991	04/01/2001	7.00%	0	3
Total for Account 223				782,884	
Other Long-Term Debt (224)					
G.O. PROMISSORY NOTE	07/11/1995	07/11/2000	6.00%	0	4
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	28,028	1
Accruals:		
Charged water department expense	109,468	2
Charged electric department expense	148,369	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>257,837</u>	
Taxes paid during year:		
County, state and local taxes	221,899	6
Social Security taxes	39,501	7
PSC Remainder Assessment	5,444	8
Other (explain):		
GROSS REVENUES	16,527	9
Total payments and other debits	<u>283,371</u>	
Balance end of year	<u><u>2,494</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)					
1992 Mortgage Revenue Bonds	8,552	20,967	29,519	0	1
1997 Mortgage Revenue Bonds	29,335	115,669	116,225	28,779	2
Subtotal	37,887	136,636	145,744	28,779	
Advances from Municipality (223)					
Advance from Sewer	8,052	22,858	30,910	0	3
ADVANCE FROM SEWER - REFINANCING		10,438		10,438	4
Subtotal	8,052	33,296	30,910	10,438	
Other Long-Term Debt (224)					
State Trust Fund Loan	0			0	5
G.O. Loan 1995	0			0	6
G.O. Loan 1997	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	3,109	206	476	2,839	8
NONE	0			0	9
Subtotal	3,109	206	476	2,839	
Total	49,048	170,138	177,130	42,056	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,674,499	622,119	0	0	0	2,296,618	1
Add credits during year:							
For Services	17,680	26,954				44,634	2
For Mains	74,436					74,436	3
Other (specify):							
WATER IMPACT FEES	39,322					39,322	4
HYDRANTS	4,015					4,015	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,809,952	649,073	0	0	0	2,459,025	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL ASSESSMENTS	242,941	3
RESERVE FOR REVENUE BONDS	693,672	4
RESERVE FOR DEPRECIATION	96,136	5
WATER IMPACT FEES	348,052	6
RESERVE FOR PUBLIC BENEFITS	49,571	7
Total (Acct. 125):	1,430,372	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,603	9
Electric	370,712	10
Sewer (Regulated)	97,953	11
Other (specify):		
NONE		12
Total (Acct. 142):	507,268	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISC BILLINGS, POLE RENTAL, JOINT TRENCHING, ETC	24,693	15
Total (Acct. 143):	24,693	
Receivables from Municipality (145):		
TAX ROLL	8,613	16
JOINT METERING`	36,408	17
PUBLIC FIRE PROTECTION	17,768	18
MISC BILLS	2,757	19
Total (Acct. 145):	65,546	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE	20	
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	21	
Total (Acct. 182):	0	
Other Deferred Debits (183):		
SPECIAL & DEFERRED ASSESSMENTS	145,080	22
Total (Acct. 183):	145,080	
Payables to Municipality (233):		
REFUSE BILLING	17,527	23
SEWER BILLING	86,110	24
Total (Acct. 233):	103,637	
Other Deferred Credits (253):		
DEFERRED & SPECIAL ASSESSMENTS	138,723	25
PUBLIC BENEFITS - ENERGY ASSISTANCE	19,003	26
PUBLIC BENEFITS - ENERGY CONSERVATION	28,623	27
Total (Acct. 253):	186,349	

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	5,387,219	5,590,903	0	0	10,978,122	1
Materials and Supplies	22,583	167,519	0	0	190,102	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,000,893	3,046,857	0	0	4,047,750	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,742,225	635,596	0	0	2,377,821	6
Other (specify):					0	7
Average Net Rate Base	2,666,684	2,075,969	0	0	4,742,653	
Net Operating Income	28,501	56,974	0	0	85,475	8
Net Operating Income as a percent of Average Net Rate Base	1.07%	2.74%	N/A	N/A	1.80%	

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	192,997	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,014,743	3
Other (Specify):		4
Total Average Proprietary Capital	3,207,740	
Net Income		
Net Income	(19,280)	5
Percent Return on Proprietary Capital	-0.60%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Water rate increase effective July 7, 2001

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

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

interest accrued on account 231 is for customer deposits.

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

other deferred debits row - these are special & deferred assessments for water main installed in 1997

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email reply received 12/6/02:
Dear Ms. Engelke

Per your letter dated November 26, 2002 we have made the entry to reclassify the "special assessments" to "Other Investments" as of November, 2002. On the issue of the 6" water meter not being tested in 2001, this meter was out of service and retired in January 2002.

If you have any further questions, please feel free to contact us.

Thank you
Kathy Pohlman, Bookkeeper

November 26, 2002

Mr. Steven Wilke, City Manager
Lake Mills Light and Water Department
200D Water Street
Lake Mills, WI 53551-1632

2001 Analytical Review DWCCA-3000-ELE

Dear Mr. Wilke:

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

1. On page F-19, amounts are report in Account 183 described as "special assessments". Please reclassify these amounts to Account 124, Other Investments, and confirm in writing that this has been done. This was also requested in your 2000 analytical review.
2. On page W-17, you report testing one of two 6-inch meters. One meter is classified as commercial and the other industrial. Meters 6-inch and larger in use are to be tested annually. If the meter cannot be tested for some reason, that reason should be provided in the schedule footnotes. Please follow this procedure in the future. Please provide an explanation of why both meters were not tested in 2001.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your

FINANCIAL SECTION FOOTNOTES

response, you can consider the review closed.

Sincerely,

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

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3000 Lake
Mills.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	535,352	1
Total Sales of Water	535,352	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	2,228	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,874	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,102	
Total Operating Revenues	543,454	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	61,041	9
Water Treatment Expenses (630-635)	22,613	10
Transmission and Distribution Expenses (640-655)	81,699	11
Customer Accounts Expenses (901-904)	17,612	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	103,110	14
Total Operation and Maintenance Expenses	286,075	
Other Operating Expenses		
Depreciation Expense (403)	121,948	15
Amortization Expense (404-407)		16
Taxes (408)	106,930	17
Total Other Operating Expenses	228,878	
Total Operating Expenses	514,953	
NET OPERATING INCOME	28,501	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,645	95,359	190,792	4
Commercial	205	66,970	83,871	5
Industrial	17	27,717	28,675	6
Total Metered Sales to General Customers (461)	1,867	190,046	303,338	
Private Fire Protection Service (462)	12		6,611	7
Public Fire Protection Service (463)	1		172,205	8
Other Sales to Public Authorities (464)	15	65,167	53,198	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,895	255,213	535,352	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	172,205	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	172,205	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE	0	6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
MISC METER CONNECTIONS, ETC	2,228	7
Total Miscellaneous Service Revenues (471)	2,228	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,874	10
Other (specify): NONE		11
Total Other Water Revenues (474)	5,874	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	16,818	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	32,615	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	11,608	9
Total Pumping Expenses	61,041	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,508	10
Chemicals (631)	17,105	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	22,613	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	27,125	14
Operation Supplies and Expenses (641)	13,485	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	31,056	17
Maintenance of Services (652)	1,008	18
Maintenance of Meters (653)	7,660	19
Maintenance of Hydrants (654)	1,365	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	81,699	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,893	22
Accounting and Collecting Labor (902)	12,719	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	17,612	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	26,303	27
Office Supplies and Expenses (921)	8,850	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	14,895	30
Property Insurance (924)	1,629	31
Injuries and Damages (925)	2,558	32
Employee Pensions and Benefits (926)	41,247	33
Regulatory Commission Expenses (928)	7,377	34
Miscellaneous General Expenses (930)	250	35
Transportation Expenses (933)	1	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	103,110	
 Total Operation and Maintenance Expenses	 286,075	

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		99,173	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,562	2
Net property tax equivalent		96,611	
Social Security		9,775	3
PSC Remainder Assessment		544	4
Other (specify): NONE			5
Total tax expense		106,930	

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			Jefferson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.225414				2
County tax rate	mills		5.420120				3
Local tax rate	mills		8.865337				4
School tax rate	mills		11.735492				5
Voc. school tax rate	mills		1.588863				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		27.835226				9
Less: state credit	mills		1.607478				10
Net tax rate	mills		26.227748				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.865337				12
Combined School Tax Rate	mills		13.324355				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		22.189692				15
Total Tax Rate	mills		27.835226				16
Ratio of Local and School Tax to Total	dec.		0.797180				17
Total tax net of state credit	mills		26.227748				18
Net Local and School Tax Rate	mills		20.908242				19
Utility Plant, Jan. 1	\$	5,307,059	5,307,059				20
Materials & Supplies	\$	22,457	22,457				21
Subtotal	\$	5,329,516	5,329,516				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	5,329,516	5,329,516				24
Assessment Ratio	dec.		0.890000				25
Assessed Value	\$	4,743,269	4,743,269				26
Net Local & School Rate	mills		20.908242				27
Tax Equiv. Computed for Current Year	\$	99,173	99,173				28
Tax Equivalent per 1994 PSC Report	\$	54,559					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	99,173					31

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	379,980		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	379,980	0	
PUMPING PLANT			
Land and Land Rights (320)	113,188		12
Structures and Improvements (321)	125,510		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	85,316		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	292,455		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	616,469	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	2,418		22
Water Treatment Equipment (332)	8,572		23
Total Water Treatment Plant	11,990	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15,717		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	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)			379,980	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	379,980	
PUMPING PLANT				
Land and Land Rights (320)			113,188	12
Structures and Improvements (321)			125,510	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			85,316	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			292,455	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	616,469	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,000	21
Structures and Improvements (331)			2,418	22
Water Treatment Equipment (332)			8,572	23
Total Water Treatment Plant	0	0	11,990	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			15,717	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,142,804		26
Transmission and Distribution Mains (343)	2,007,399	124,014	27
Fire Mains (344)	0		28
Services (345)	328,827	18,592	29
Meters (346)	272,859	13,357	30
Hydrants (348)	286,204	9,626	31
Other Transmission and Distribution Plant (349)	2,596		32
Total Transmission and Distribution Plant	4,056,406	165,589	
GENERAL PLANT			
Land and Land Rights (389)	3,853		33
Structures and Improvements (390)	59,486		34
Office Furniture and Equipment (391)	1,320		35
Computer Equipment (391.1)	8,967		36
Transportation Equipment (392)	76,794		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	27,034	80	39
Laboratory Equipment (395)	2,537		40
Power Operated Equipment (396)	4,500		41
Communication Equipment (397)	56,073		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	240,564	80	
Total utility plant in service directly assignable	5,305,409	165,669	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,305,409	165,669	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,142,804 26
Transmission and Distribution Mains (343)			2,131,413 27
Fire Mains (344)			0 28
Services (345)			347,419 29
Meters (346)	2,048		284,168 30
Hydrants (348)			295,830 31
Other Transmission and Distribution Plant (349)			2,596 32
Total Transmission and Distribution Plant	2,048	0	4,219,947
GENERAL PLANT			
Land and Land Rights (389)			3,853 33
Structures and Improvements (390)			59,486 34
Office Furniture and Equipment (391)			1,320 35
Computer Equipment (391.1)			8,967 36
Transportation Equipment (392)			76,794 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			27,114 39
Laboratory Equipment (395)			2,537 40
Power Operated Equipment (396)			4,500 41
Communication Equipment (397)			56,073 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	240,644
Total utility plant in service directly assignable	2,048	0	5,469,030
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,048	0	5,469,030

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			25,121	25,121	1
February			22,445	22,445	2
March			25,163	25,163	3
April			24,945	24,945	4
May			26,665	26,665	5
June			26,243	26,243	6
July			31,257	31,257	7
August			27,800	27,800	8
September			23,972	23,972	9
October			23,674	23,674	10
November			22,351	22,351	11
December			22,518	22,518	12
Total annual pumpage	0	0	302,154	302,154	
Less: Water sold				255,213	13
Volume pumped but not sold				46,941	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				247	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				197	18
Total volume not sold but accounted for				444	19
Volume pumped but unaccounted for				46,497	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,313	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				578	26
Date of minimum: 12/2/2001					27
Total KWH used for pumping for the year				470,240	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

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	4	4-A	4-B	1
Location	FRANKLIN STREET	FRANKLIN STREET 4-A	FRANKLIN STREET 4-B	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	GOULDS	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1994	1968	1968	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,300	1,250	750	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	FAIRBANKS MORSE	FAIRBANKS MORSE	9
Year Installed	1968	1968	1968	10
Type	OTHER	OTHER	OTHER	11
Horsepower	75	75	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	5-A	6	14
Location	PINE STREET	PINE STREET	S. CP AVENUE	15
Purpose	P	B	P	16
Destination	R	D	D	17
Pump Manufacturer	LAYNE	WORTHINGTON	GOULDS	18
Year Installed	1980	1980	1999	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,300	1,250	1,700	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	22
Year Installed	1980	1980	1999	23
Type	OTHER	OTHER	ELECTRIC	24
Horsepower	60	75	60	25

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-B			1
Location	S. CP AVENUE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	CRANE DEMING			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	US MOTORS			10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	125			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	4	5	HARVEY ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1968	1980	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	16	9	135	6
Total capacity in gallons (actual)	400,000	100,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	2.000	175	0	0	0	175	1
M	T	4.000	23,926	0	0	0	23,926	2
M	T	6.000	71,266	0	0	0	71,266	3
M	T	8.000	24,308	1,225	0	0	25,533	4
M	T	10.000	31,062	1,337	0	0	32,399	5
M	D	12.000	16,038	1,329	0	0	17,367	6
Total Within Municipality			166,775	3,891	0	0	170,666	
Total Utility			166,775	3,891	0	0	170,666	

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)	
P	0.500	1	0	0	0	1		1
L	0.625	513	0	0	0	513		2
M	0.750	710	0	0	0	710	50	3
L	1.000	37	0	0	0	37		4
M	1.000	364	19	0	0	383	38	5
M	1.250	9	0	0	0	9	5	6
M	1.500	38	0	0	0	38	4	7
M	2.000	15	0	0	0	15	2	8
M	3.000	1	0	0	0	1		9
M	4.000	14	0	0	0	14		10
M	6.000	6	0	0	0	6		11
M	8.000	16	2	0	0	18		12
Total Utility		1,724	21	0	0	1,745	99	

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	2,207	37	45	0	2,199	117	1
0.750	25	0	2	0	23	1	2
1.000	54	0	3	0	51	5	3
1.250	1	0	0	0	1	0	4
1.500	5	1	0	0	6	0	5
2.000	14	1	0	0	15	2	6
2.500	9	0	0	0	9	0	7
4.000	4	0	0	0	4	0	8
6.000	2	0	0	0	2	1	9
Total:	2,321	39	50	0	2,310	126	

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	1,868	108	2	6	1	214	2,199	1
0.750	4	0	11	8	0	0	23	2
1.000	11	33	2	1	1	3	51	3
1.250	0	1	0	0	0	0	1	4
1.500	0	5	1	0	0	0	6	5
2.000	0	7	2	4	1	1	15	6
2.500	0	3	1	1	0	4	9	7
4.000	0	1	1	0	0	2	4	8
6.000	0	1	1	0	0	0	2	9
Total:	1,883	159	21	20	3	224	2,310	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	337	8			345	2
Total Fire Hydrants	337	8	0	0	345	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	337
Number of distribution system valves end of year:	412
Number of distribution valves operated during year:	210

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

Administrative & General Expenses - Labor contracts re-negotiated and non-utility property environmental cleanup costs.

Water Mains (Page W-15)

WATER MAIN ADDITIONS:

1204' THROUGH CITY CEMETERY FINANCED BY THE UTILITY
1350' IN BROOKSTONE SUBDIVISION FINANCED BY CONTRACTOR
1337' INSTALLED IN TID FINANCED BY CITY

Water Services (Page W-16)

1" SERVICES - 19 IN BROOKSTONE SUBDIVISION FINANCED BY CONTRACTOR
8" SERVICES - 2 IN TID DISTRICT FINANCED BY CITY

Hydrants and Distribution System Valves (Page W-18)

VALVES ARE BEING OPERATED ON A THREE YEAR ROTATION...1/3 OF THE TOTAL PER YEAR.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	4,091,022	1
Total Sales of Electricity	4,091,022	
Other Operating Revenues		
Forfeited Discounts (450)	9,994	2
Miscellaneous Service Revenues (451)	6,251	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	10,962	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,223	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	28,430	
Total Operating Revenues	4,119,452	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	3,092,685	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	258,222	11
Customer Accounts Expenses (901-904)	75,683	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	305,859	14
Total Operation and Maintenance Expenses	3,732,449	
Other Expenses		
Depreciation Expense (403)	185,394	15
Amortization Expense (404-407)		16
Taxes (408)	144,635	17
Total Other Expenses	330,029	
Total Operating Expenses	4,062,478	
NET OPERATING INCOME	56,974	

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	9,994	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	9,994	
Miscellaneous Service Revenues (451):		
DISCONNECTS, MISC SERVICES	6,251	3
Total Miscellaneous Service Revenues (451)	6,251	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FOR GARAGE BUILDING	1,740	5
POLE RENTAL	9,222	6
Total Rent from Electric Property (454)	10,962	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX COMMISSION	1,223	8
Total Other Electric Revenues (456)	1,223	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	3,092,685	15
Other Expenses (546)		16
Total Other Power Supply Expenses	3,092,685	
Total Power Production Expenses	3,092,685	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	40,801	21
Line and Station Supplies and Expenses (562)	9,248	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	11,421	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	31,492	26
Maintenance of Structures and Equipment (571)	10,518	27
Maintenance of Lines (572)	137,239	28
Maintenance of Line Transformers (573)	3,109	29
Maintenance of Street Lighting and Signal Systems (574)	14,394	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	258,222	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	15,877	33
Accounting and Collecting Labor (902)	57,915	34
Supplies and Expenses (903)	190	35
Uncollectible Accounts (904)	1,701	36
Total Customer Accounts Expenses	75,683	
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)	79,177	38
Office Supplies and Expenses (921)	39,808	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	46,167	41
Property Insurance (924)	4,889	42
Injuries and Damages (925)	7,674	43
Employee Pensions and Benefits (926)	120,607	44
Regulatory Commission Expenses (928)	639	45
Miscellaneous General Expenses (930)	5,322	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)	1,576	48
Total Administrative and General Expenses	305,859	
 Total Operation and Maintenance Expenses	 3,732,449	

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		97,216	1
Social Security		25,992	2
Wisconsin Gross Receipts Tax		16,527	3
PSC Remainder Assessment		4,900	4
Other (specify): NONE			5
Total tax expense		<u>144,635</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.225414				2
County tax rate	mills		5.420120				3
Local tax rate	mills		8.865337				4
School tax rate	mills		11.735492				5
Voc. school tax rate	mills		1.588863				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		27.835226				9
Less: state credit	mills		1.607478				10
Net tax rate	mills		26.227748				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.865337				12
Combined School Tax Rate	mills		13.324355				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		22.189692				15
Total Tax Rate	mills		27.835226				16
Ratio of Local and School Tax to Total	dec.		0.797180				17
Total tax net of state credit	mills		26.227748				18
Net Local and School Tax Rate	mills		20.908242				19
Utility Plant, Jan. 1	\$	5,560,315	5,560,315				20
Materials & Supplies	\$	176,532	176,532				21
Subtotal	\$	5,736,847	5,736,847				22
Less: Plant Outside Limits	\$	554,063	554,063				23
Taxable Assets	\$	5,182,784	5,182,784				24
Assessment Ratio	dec.		0.890000				25
Assessed Value	\$	4,612,678	4,612,678				26
Net Local & School Rate	mills		20.908242				27
Tax Equiv. Computed for Current Year	\$	96,443	96,443				28
Tax Equivalent per 1994 PSC Report	\$	97,216					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	97,216					31

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	6,892		34
Structures and Improvements (361)	8,313		35
Station Equipment (362)	1,078,355		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	484,177	10,704	38
Overhead Conductors and Devices (365)	767,338	9,354	39
Underground Conduit (366)	49,118	1,988	40
Underground Conductors and Devices (367)	573,940	38,467	41
Line Transformers (368)	587,535	12,631	42
Services (369)	601,948	8,949	43
Meters (370)	235,079	6,869	44
Installations on Customers' Premises (371)	25,774		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	230,259		47
Total Distribution Plant	4,648,728	88,962	
GENERAL PLANT			
Land and Land Rights (389)	21,785		48
Structures and Improvements (390)	417,251		49
Office Furniture and Equipment (391)	63,421		50
Computer Equipment (391.1)	52,834		51
Transportation Equipment (392)	202,936		52
Stores Equipment (393)	1,238		53
Tools, Shop and Garage Equipment (394)	62,920	1,093	54
Laboratory Equipment (395)	17,439		55
Power Operated Equipment (396)	42,887		56
Communication Equipment (397)	19,505		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			6,892 34
Structures and Improvements (361)			8,313 35
Station Equipment (362)			1,078,355 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,893		490,988 38
Overhead Conductors and Devices (365)	394		776,298 39
Underground Conduit (366)			51,106 40
Underground Conductors and Devices (367)	153		612,254 41
Line Transformers (368)	4,380		595,786 42
Services (369)			610,897 43
Meters (370)	1,681		240,267 44
Installations on Customers' Premises (371)			25,774 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	142		230,117 47
Total Distribution Plant	10,643	0	4,727,047
GENERAL PLANT			
Land and Land Rights (389)			21,785 48
Structures and Improvements (390)			417,251 49
Office Furniture and Equipment (391)			63,421 50
Computer Equipment (391.1)			52,834 51
Transportation Equipment (392)			202,936 52
Stores Equipment (393)			1,238 53
Tools, Shop and Garage Equipment (394)			64,013 54
Laboratory Equipment (395)			17,439 55
Power Operated Equipment (396)			42,887 56
Communication Equipment (397)			19,505 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)	253	58
Other Tangible Property (399)	0	59
Total General Plant	902,469	1,093
Total utility plant in service directly assignable	5,551,197	90,055
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	5,551,197	90,055

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)			253 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	903,562
Total utility plant in service directly assignable	10,643	0	5,630,609
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	10,643	0	5,630,609

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00	37.20	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.00	0.50	3
Other:			
NONE	0.00	0.00	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	22.38	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	0.00	4.02	7
Other:			
NONE	0.00	0.00	8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	0.00	0.00	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	12
Other:			
NONE	0.00	0.00	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	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	92	7
Nonfarm		8
Total	92	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	92	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	11,583	Tuesday	01/02/2001	18:00	6,418	1
February	02	11,056	Wednesday	02/21/2001	08:00	5,698	2
March	03	10,953	Monday	03/12/2001	12:00	6,046	3
April	04	10,881	Monday	04/30/2001	13:00	5,561	4
May	05	12,699	Thursday	05/17/2001	14:00	6,073	5
June	06	14,810	Thursday	06/14/2001	13:00	6,564	6
July	07	16,446	Tuesday	07/31/2001	15:00	7,667	7
August	08	17,073	Tuesday	08/07/2001	14:00	7,483	8
September	09	13,238	Friday	09/07/2001	13:00	5,807	9
October	10	10,894	Wednesday	10/10/2001	12:00	5,921	10
November	11	10,521	Thursday	11/01/2001	10:00	5,512	11
December	12	10,993	Thursday	12/13/2001	18:00	5,841	12
Total	151,147					74,591	

System Name WPPI SYSTEM

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

Type of Reading	Supplier
60 minutes integrated	WPPI SYSTEM

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		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	74,591	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	74,591	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	71,069	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	24	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	12	22
Total Used by Company	36	23
Total Sold and Used	71,105	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,486	27
Total Energy Losses	3,486	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.6735%	29
Total Disposition of Energy	74,591	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	2,757	21,848	1
RURAL	RG-2	81	752	2
WATER HEATER	RW-1	228	578	3
Total Sales for Residential Sales		3,066	23,178	
Commercial & Industrial				
INTERDEPARTMENTAL	CG-1	3	287	4
SMALL COMMERCIAL	CG-1	348	9,028	5
INDUSTRIAL A	CP-1	33	11,552	6
INDUSTRIAL B	CP-2	9	15,772	7
INDUSTRIAL C	CP-3	2	10,861	8
Total Sales for Commercial & Industrial		395	47,500	
Public Street & Highway Lighting				
PUBLIC & PRIVATE STREET LIGHTING	MS-1	69	391	9
Total Sales for Public Street & Highway Lighting		69	391	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,530	71,069	

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)	
		1,448,813	14,217	1,463,030	1
		50,889	449	51,338	2
		35,282	139	35,421	3
0	0	1,534,984	14,805	1,549,789	
		18,852	103	18,955	4
		619,446	3,867	623,313	5
39,664		593,315	6,731	600,046	6
35,359	40,567	717,188	6,801	723,989	7
28,544	38,309	508,581	6,286	514,867	8
103,567	78,876	2,457,382	23,788	2,481,170	
		59,960	103	60,063	9
0	0	59,960	103	60,063	
				0	10
0	0	0	0	0	
103,567	78,876	4,052,326	38,696	4,091,022	

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 SYSTEM				1
Point of Delivery	EAST EDGE OF TOWN				2
Type of Power Purchased (firm, dump, etc.)	AC				3
Voltage at Which Delivered	24900				4
Point of Metering	EAST EDGE OF TOWN				5
Total of 12 Monthly Maximum Demands -- kW	151,147				6
Average load factor	67.6000%				7
Total Cost of Purchased Power	3,092,685				8
Average cost per kWh	0.0415				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,209	3,209			12
February	2,840	2,857			13
March	3,014	3,032			14
April	2,797	2,764			15
May	3,155	2,918			16
June	3,348	3,215			17
July	3,715	3,951			18
August	3,948	3,535			19
September	2,690	3,117			20
October	3,122	2,799			21
November	2,787	2,726			22
December	2,677	3,163			23
Total kWh (000)	37,302	37,286			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)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	█	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		48
Based on Total Coal Used at Plant		49
Based on Coal Used Solely in Electric Generation		50
Average BTU per kWh Net Generation		51
Total Cost of Fuel (Oil and/or Coal)		52
per kWh Net Generation (\$)		53
		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	DOWNTOWN	EASTSIDE	PINE ST	SWHLS RD		1
Voltage--High Side	24,900	24,900	24,900	24,900		2
Voltage--Low Side	4,160	4,160	4,160	4,160		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	5,000	5,000	5,000	1,500		5
Number of Spare Transformers on Hand						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)	(l)	
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
						32
Kwh Output						33

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	3,791	1,025	81,078	1
Acquired during year	100	60	1,537	2
Total	3,891	1,085	82,615	3
Retired during year	96	27	470	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	3,795	1,058	82,145	6
Number end of year accounted for as follows:				7
In customers' use	3,617	952	74,702	8
In utility's use	18	17	2,255	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	160	89	5,188	12
Total end of year	3,795	1,058	82,145	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	55	45,192	1
Other	150	2	1,728	2
Other	500	2	5,184	3
Other	1,500	2	15,552	4
Sodium Vapor	100	437	225,492	5
Sodium Vapor	150	43	37,152	6
Sodium Vapor	250	3	3,888	7
Sodium Vapor	400	1	2,160	8
Total		545	336,348	
Ornamental				
Sodium Vapor	70	56	20,880	9
Sodium Vapor	100	11	5,676	10
Sodium Vapor	150	32	27,648	11
Total		99	54,204	
Other				
NONE		0	0	12
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

Administrative & General Expenses - Labor contracts re-negotiated,
non-utility property environmental cleanup costs.
