



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY

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Principal Office: P.O. BOX 70  
MERRILLAN, WI 54754

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For the Year Ended: DECEMBER 31, 2001

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY

**Utility Address:** P.O. BOX 70  
MERRILLAN, WI 54754

**When was utility organized?** 6/30/1903

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS DEBRA GREEN  
**Title:** VILLAGE CLERK-TREASURER

**Office Address:**  
P.O. BOX 70  
MERRILLAN, WI 54754

**Telephone:** (715) 333 - 2332  
**Fax Number:** (715) 333 - 2056

**E-mail Address:**

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

**Name:**  
**Title:**  
**Office Address:** VIRCHOW, KRAUSE & CO, LLP  
2411 N. HILLCREST PARKWAY  
P.O. BOX 1148  
EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717  
**Fax Number:** (715) 836 - 7877

**E-mail Address:**

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

**Name:** RAY RANSOM  
**Title:** VILLAGE BOARD PRESIDENT

**Office Address:**  
P.O. BOX 70  
MERRILLAN, WI 54754

**Telephone:** (715) 333 - 2332  
**Fax Number:** (715) 333 - 2056

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO, LLP  
2411 N. HILLCREST PARKWAY  
P.O. BOX 1148  
EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717

**Fax Number:** (715) 836 - 7877

**E-mail Address:**

**Date of most recent audit report:** 1/19/2001

**Period covered by most recent audit:** 1/1/00 TO 12/31/00

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

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**Name:** MR RANDY BROWN

**Title:** SUPERINTENDENT

**Office Address:**

P.O. BOX 70  
MERRILLAN, WI 54754

**Telephone:** (715) 333 - 2332

**Fax Number:** (715) 333 - 2056

**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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

- MRS DOREEN DEMASKIE, TRUSTEE
- MRS GENNY EDDY, TRUSTEE
- MRS DEBRA GREEN, CLERK
- MR LEE HANCOCK, TRUSTEE
- MR KEN LINDNER, TRUSTEE
- MS CHRISTINE POWELL, TRUSTEE
- MR RAY RANSOM, PRESIDENT
- MRS MARGARET YOUNG, TRUSTEE

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

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

| Particulars<br>(a)   | This Year<br>(b) | Last Year<br>(c) |    |
|--|------------------|------------------|----|
| <b>UTILITY OPERATING INCOME</b>                                |                  |                  |    |
| Operating Revenues (400)                                       | 275,457          | 264,006          | 1  |
| <b>Operating Expenses:</b>                                     |                  |                  |    |
| Operation and Maintenance Expense (401)                        | 189,844          | 187,732          | 2  |
| Depreciation Expense (403)                                     | 45,740           | 45,505           | 3  |
| Amortization Expense (404)                                     | 0                | 0                | 4  |
| Taxes (408)  | 34,191           | 34,255           | 5  |
| <b>Total Operating Expenses</b>                                | <b>269,775</b>   | <b>267,492</b>   |    |
| <b>Net Operating Income</b>                                    | <b>5,682</b>     | <b>(3,486)</b>   |    |
| Income from Utility Plant Leased to Others (412-413)           | 0                | 0                | 6  |
| <b>Utility Operating Income</b>                                | <b>5,682</b>     | <b>(3,486)</b>   |    |
| <b>OTHER INCOME</b>  |                  |                  |    |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 0                | 0                | 7  |
| Nonoperating Rental Income (418)                               | 0                | 0                | 8  |
| Interest and Dividend Income (419)                             | 7,633            | 7,273            | 9  |
| Miscellaneous Nonoperating Income (421)                        | 0                | 0                | 10 |
| <b>Total Other Income</b>                                      | <b>7,633</b>     | <b>7,273</b>     |    |
| <b>Total Income</b>  | <b>13,315</b>    | <b>3,787</b>     |    |
| <b>MISCELLANEOUS INCOME DEDUCTIONS</b>                         |                  |                  |    |
| Miscellaneous Amortization (425)                               | 0                | 0                | 11 |
| Other Income Deductions (426)                                  | 0                | 0                | 12 |
| <b>Total Miscellaneous Income Deductions</b>                   | <b>0</b>         | <b>0</b>         |    |
| <b>Income Before Interest Charges</b>                          | <b>13,315</b>    | <b>3,787</b>     |    |
| <b>INTEREST CHARGES</b>  |                  |                  |    |
| Interest on Long-Term Debt (427)                               | 0                | 0                | 13 |
| Amortization of Debt Discount and Expense (428)                |                  |                  | 14 |
| Amortization of Premium on Debt--Cr. (429)                     |                  |                  | 15 |
| Interest on Debt to Municipality (430)                         | 0                | 0                | 16 |
| Other Interest Expense (431)                                   | 197              | 166              | 17 |
| Interest Charged to Construction--Cr. (432)                    |                  |                  | 18 |
| <b>Total Interest Charges</b>                                  | <b>197</b>       | <b>166</b>       |    |
| <b>Net Income</b>  | <b>13,118</b>    | <b>3,621</b>     |    |
| <b>EARNED SURPLUS</b>  |                  |                  |    |
| Unappropriated Earned Surplus (Beginning of Year) (216)        | 91,855           | 97,440           | 19 |
| Balance Transferred from Income (433)                          | 13,118           | 3,621            | 20 |
| Miscellaneous Credits to Surplus (434)                         | 0                | 0                | 21 |
| Miscellaneous Debits to Surplus--Debit (435)                   | 0                | 9,206            | 22 |
| Appropriations of Surplus--Debit (436)                         | 0                | 0                | 23 |
| Appropriations of Income to Municipal Funds--Debit (439)       | 0                | 0                | 24 |
| <b>Total Unappropriated Earned Surplus End of Year (216)</b>   | <b>104,973</b>   | <b>91,855</b>    |    |

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

| Description of Item<br>(a)                                 | Amount<br>(b) |    |
|--|---------------|----|
| <b>Revenues from Utility Plant Leased to Others (412):</b> |               |    |
| NONE   |               | 1  |
| <b>Total (Acct. 412):</b>                                  | <b>0</b>      |    |
| <b>Expenses of Utility Plant Leased to Others (413):</b>   |               |    |
| NONE   |               | 2  |
| <b>Total (Acct. 413):</b>                                  | <b>0</b>      |    |
| <b>Nonoperating Rental Income (418):</b>                   |               |    |
| NONE   |               | 3  |
| <b>Total (Acct. 418):</b>                                  | <b>0</b>      |    |
| <b>Interest and Dividend Income (419):</b>                 |               |    |
| INTEREST ON CASH & INVESTMENTS                             | 7,633         | 4  |
| <b>Total (Acct. 419):</b>                                  | <b>7,633</b>  |    |
| <b>Miscellaneous Nonoperating Income (421):</b>            |               |    |
| NONE   |               | 5  |
| <b>Total (Acct. 421):</b>                                  | <b>0</b>      |    |
| <b>Miscellaneous Amortization (425):</b>                   |               |    |
| NONE   |               | 6  |
| <b>Total (Acct. 425):</b>                                  | <b>0</b>      |    |
| <b>Other Income Deductions (426):</b>                      |               |    |
| NONE   |               | 7  |
| <b>Total (Acct. 426):</b>                                  | <b>0</b>      |    |
| <b>Miscellaneous Credits to Surplus (434):</b>             |               |    |
| NONE   |               | 8  |
| <b>Total (Acct. 434):</b>                                  | <b>0</b>      |    |
| <b>Miscellaneous Debits to Surplus (435):</b>              |               |    |
| NONE   |               | 9  |
| <b>Total (Acct. 435)--Debit:</b>                           | <b>0</b>      |    |
| <b>Appropriations of Surplus (436):</b>                    |               |    |
| Detail appropriations to (from) account 215                |               | 10 |
| <b>Total (Acct. 436)--Debit:</b>                           | <b>0</b>      |    |
| <b>Appropriations of Income to Municipal Funds (439):</b>  |               |    |
| NONE   |               | 11 |
| <b>Total (Acct. 439)--Debit:</b>                           | <b>0</b>      |    |

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

| Particulars<br>(a)   | Water<br>(b) | Electric<br>(c) | Sewer<br>(d) | Gas<br>(e) | Total<br>(f) |   |
|--|--------------|-----------------|--------------|------------|--------------|---|
| Revenues (account 415)   |              |                 |              |            | 0            | 1 |
| <b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b> |              |                 |              |            |              |   |
| Cost of merchandise sold   |              |                 |              |            | 0            | 2 |
| Payroll  |              |                 |              |            | 0            | 3 |
| Materials  |              |                 |              |            | 0            | 4 |
| Taxes  |              |                 |              |            | 0            | 5 |
| <b>Other (list by major classes):</b>  |              |                 |              |            | 0            | 6 |
| <b>Total costs and expenses</b>  | 0            | 0               | 0            | 0          | 0            |   |
| <b>Net income (or loss)</b>  | 0            | 0               | 0            | 0          | 0            |   |

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

| Description<br>(a)   | Water<br>Utility<br>(b) | Electric<br>Utility<br>(c) | Sewer Utility<br>(Regulated<br>Only)<br>(d) | Gas<br>Utility<br>(e) | Total<br>(f)   |          |
|--|-------------------------|----------------------------|---|-----------------------|----------------|----------|
| Total operating revenues   | 74,229                  | 201,228                    | 0   | 0                     | <b>275,457</b> | <b>1</b> |
| Less: interdepartmental sales  | 0                       | 16,692                     | 0   | 0                     | <b>16,692</b>  | <b>2</b> |
| Less: interdepartmental rents  |                         |                            |   |                       | <b>0</b>       | <b>3</b> |
| Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)   | 0                       |                            |   |                       | <b>0</b>       | <b>4</b> |
| 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 |                         |                            |   |                       | <b>0</b>       | <b>5</b> |
| <b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>   |                         |                            |   |                       |                |          |
| NONE   |                         |                            |   |                       | <b>0</b>       | <b>6</b> |
| <b>Revenues subject to Wisconsin Remainder Assessment</b>  | <b>74,229</b>           | <b>184,536</b>             | <b>0</b>                                    | <b>0</b>              | <b>258,765</b> |          |

### BALANCE SHEET

| Assets and Other Debits<br>(a)   | Balance<br>End of Year<br>(b) | Balance<br>First of Year<br>(c) |    |
|--|-------------------------------|---------------------------------|----|
| <b>UTILITY PLANT</b>   |                               |                                 |    |
| Utility Plant (100)  | 1,556,804                     | 1,551,535                       | 1  |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)       | 825,705                       | 785,679                         | 2  |
| <b>Net Utility Plant</b>   | <b>731,099</b>                | <b>765,856</b>                  |    |
| <b>OTHER PROPERTY AND INVESTMENTS</b>  |                               |                                 |    |
| Nonutility Property (121)  | 0                             | 0                               | 3  |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 0                             | 0                               | 4  |
| <b>Net Nonutility Property</b>   | <b>0</b>                      | <b>0</b>                        |    |
| Investment in Municipality (123)   | 0                             | 0                               | 5  |
| Other Investments (124)  | 0                             | 0                               | 6  |
| Special Funds (125)  | 19,013                        | 13,103                          | 7  |
| <b>Total Other Property and Investments</b>  | <b>19,013</b>                 | <b>13,103</b>                   |    |
| <b>CURRENT AND ACCRUED ASSETS</b>  |                               |                                 |    |
| Cash and Working Funds (131)   | 131,950                       | 88,913                          | 8  |
| Temporary Cash Investments (132)   | 57,141                        | 52,891                          | 9  |
| Notes Receivable (141)   | 0                             | 0                               | 10 |
| Customer Accounts Receivable (142)   | 18,654                        | 27,162                          | 11 |
| Other Accounts Receivable (143)  | 0                             | 0                               | 12 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144)                               | 0                             | 0                               | 13 |
| Receivables from Municipality (145)  | 0                             | 0                               | 14 |
| Materials and Supplies (150)   | 15,125                        | 11,645                          | 15 |
| Prepayments (165)  | 0                             | 0                               | 16 |
| Other Current and Accrued Assets (170)   |                               |                                 | 17 |
| <b>Total Current and Accrued Assets</b>  | <b>222,870</b>                | <b>180,611</b>                  |    |
| <b>DEFERRED DEBITS</b>   |                               |                                 |    |
| Unamortized Debt Discount and Expense (181)  | 0                             | 0                               | 18 |
| Extraordinary Property Losses (182)  | 0                             | 0                               | 19 |
| Other Deferred Debits (183)  | 0                             | 0                               | 20 |
| <b>Total Deferred Debits</b>   | <b>0</b>                      | <b>0</b>                        |    |
| <b>Total Assets and Other Debits</b>   | <b>972,982</b>                | <b>959,570</b>                  |    |

**BALANCE SHEET**

| <b>Liabilities and Other Credits<br/>(a)</b> | <b>Balance<br/>End of Year<br/>(b)</b> | <b>Balance<br/>First of Year<br/>(c)</b> |           |
|--|--|--|-----------|
| <b>PROPRIETARY CAPITAL</b>                   |  |  |           |
| Capital Paid in by Municipality (200)        | 85,780                                 | 85,780                                   | <b>21</b> |
| Appropriated Earned Surplus (215)            |  |  | <b>22</b> |
| Unappropriated Earned Surplus (216)          | 104,973                                | 91,855                                   | <b>23</b> |
| <b>Total Proprietary Capital</b>             | <b>190,753</b>                         | <b>177,635</b>                           |           |
| <b>LONG-TERM DEBT</b>                        |  |  |           |
| Bonds (221)                                  | 0                                      | 0  | <b>24</b> |
| Advances from Municipality (223)             | 0                                      | 0  | <b>25</b> |
| Other long-Term Debt (224)                   | 0                                      | 0  | <b>26</b> |
| <b>Total Long-Term Debt</b>                  | <b>0</b>                               | <b>0</b>                                 |           |
| <b>CURRENT AND ACCRUED LIABILITIES</b>       |  |  |           |
| Notes Payable (231)                          | 0                                      | 0  | <b>27</b> |
| Accounts Payable (232)                       | 9,347                                  | 10,405                                   | <b>28</b> |
| Payables to Municipality (233)               | 0                                      | 0  | <b>29</b> |
| Customer Deposits (235)                      | 9,879                                  | 9,454                                    | <b>30</b> |
| Taxes Accrued (236)                          | 0                                      | 0  | <b>31</b> |
| Interest Accrued (237)                       | 0                                      | 0  | <b>32</b> |
| Other Current and Accrued Liabilities (238)  | 1,385                                  |  | <b>33</b> |
| <b>Total Current and Accrued Liabilities</b> | <b>20,611</b>                          | <b>19,859</b>                            |           |
| <b>DEFERRED CREDITS</b>                      |  |  |           |
| Unamortized Premium on Debt (251)            | 0                                      | 0  | <b>34</b> |
| Customer Advances for Construction (252)     |  | 2,786                                    | <b>35</b> |
| Other Deferred Credits (253)                 | 1,861                                  | 2,255                                    | <b>36</b> |
| <b>Total Deferred Credits</b>                | <b>1,861</b>                           | <b>5,041</b>                             |           |
| <b>OPERATING RESERVES</b>                    |  |  |           |
| Miscellaneous Operating Reserves (265)       |  |  | <b>37</b> |
| <b>Total Operating Reserves</b>              | <b>0</b>                               | <b>0</b>                                 |           |
| <b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>  |  |  |           |
| Contributions in Aid of Construction (271)   | 759,757                                | 757,035                                  | <b>38</b> |
| <b>Total Liabilities and Other Credits</b>   | <b>972,982</b>                         | <b>959,570</b>                           |           |

**NET UTILITY PLANT**

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

| Particulars<br>(a)   | Water<br>(b)   | Sewer<br>(c) | Gas<br>(d) | Electric<br>(e) |   |
|--|----------------|--------------|------------|-----------------|---|
| <b>Plant Accounts:</b>   |                |              |            |                 |   |
| Utility Plant in Service (100)   | 923,476        | 0            | 0          | 630,347         | 1 |
| Utility Plant Purchased or Sold (391)                                    |                |              |            |                 | 2 |
| Utility Plant in Process of Reclassification (392)                       |                |              |            |                 | 3 |
| Utility Plant Leased to Others (393)                                     |                |              |            |                 | 4 |
| Property Held for Future Use (394)                                       |                |              |            |                 | 5 |
| Construction Work in Progress (395)                                      | 2,981          |              |            |                 | 6 |
| Utility Plant Acquisition Adjustments (396)                              |                |              |            |                 | 7 |
| Other Utility Plant Adjustments (397)                                    |                |              |            |                 | 8 |
| <b>Total Utility Plant</b>   | <b>926,457</b> | <b>0</b>     | <b>0</b>   | <b>630,347</b>  |   |
| <b>Accumulated Provision for Depreciation and Amortization:</b>          |                |              |            |                 |   |
| Accumulated Provision for Depreciation of Utility Plant in Service (110) | 305,824        | 0            | 0          | 519,881         | 9 |
| <b>Total Accumulated Provision</b>                                       | <b>305,824</b> | <b>0</b>     | <b>0</b>   | <b>519,881</b>  |   |
| <b>Net Utility Plant</b>   | <b>620,633</b> | <b>0</b>     | <b>0</b>   | <b>110,466</b>  |   |

### 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<br>(a)                  | Water<br>(b)   | Electric<br>(c) | (d)      | (e)      | Total<br>(f)   |           |
|-------------------------------------|----------------|-----------------|----------|----------|----------------|-----------|
| <b>Balance first of year</b>        | 290,158        | 495,521         |          |          | <b>785,679</b> | <b>1</b>  |
| <b>Credits During Year</b>          |                |                 |          |          |                | <b>2</b>  |
| <b>Accruals:</b>                    |                |                 |          |          |                | <b>3</b>  |
| Charged depreciation expense (403)  | 18,191         | 27,549          |          |          | <b>45,740</b>  | <b>4</b>  |
| Depreciation expense on meters      |                |                 |          |          |                | <b>5</b>  |
| charged to sewer (see Note 3)       | 209            |                 |          |          | <b>209</b>     | <b>6</b>  |
| Accruals charged other              |                |                 |          |          |                | <b>7</b>  |
| accounts (specify):                 |                |                 |          |          |                | <b>8</b>  |
|                                     |                |                 |          |          | <b>0</b>       | <b>9</b>  |
| Salvage                             |                |                 |          |          | <b>0</b>       | <b>10</b> |
| Other credits (specify):            |                |                 |          |          |                | <b>11</b> |
|                                     |                |                 |          |          | <b>0</b>       | <b>12</b> |
| <b>Total credits</b>                | <b>18,400</b>  | <b>27,549</b>   | <b>0</b> | <b>0</b> | <b>45,949</b>  | <b>13</b> |
| <b>Debits during year</b>           |                |                 |          |          |                | <b>14</b> |
| Book cost of plant retired          | 2,734          | 3,189           |          |          | <b>5,923</b>   | <b>15</b> |
| Cost of removal                     |                |                 |          |          | <b>0</b>       | <b>16</b> |
| Other debits (specify):             |                |                 |          |          |                | <b>17</b> |
|                                     |                |                 |          |          | <b>0</b>       | <b>18</b> |
| <b>Total debits</b>                 | <b>2,734</b>   | <b>3,189</b>    | <b>0</b> | <b>0</b> | <b>5,923</b>   | <b>19</b> |
| <b>Balance End of Year</b>          | <b>305,824</b> | <b>519,881</b>  | <b>0</b> | <b>0</b> | <b>825,705</b> | <b>20</b> |
| <b>Composite Depreciation Rate?</b> | Yes            | Yes             |          |          |                | <b>21</b> |
| If yes, what is the rate?           | 2.00%          | 4.40%           |          |          |                | <b>22</b> |

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

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

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

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

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

**MATERIALS AND SUPPLIES**

| <b>Account<br/>(a)</b>        | <b>Generation<br/>(b)</b> | <b>Transmission<br/>(c)</b> | <b>Distribution<br/>(d)</b> | <b>Other<br/>(e)</b> | <b>Total<br/>End of Year<br/>(f)</b> | <b>Amount<br/>Prior Year<br/>(g)</b> |          |
|-------------------------------|---------------------------|-----------------------------|-----------------------------|----------------------|--------------------------------------|--------------------------------------|----------|
| <b>Electric Utility</b>       |                           |                             |                             |                      |                                      |                                      |          |
| Fuel for generation           | 3,201                     |                             |                             |                      | <b>3,201</b>                         | 4,947                                | <b>1</b> |
| Other                         |                           |                             | 7,913                       |                      | <b>7,913</b>                         | 4,797                                | <b>2</b> |
| <b>Total Electric Utility</b> |                           |                             |                             |                      | <b>11,114</b>                        | <b>9,744</b>                         |          |

| <b>Account</b>                      | <b>Total<br/>End of Year</b> | <b>Amount<br/>Prior Year</b> |          |
|-------------------------------------|------------------------------|------------------------------|----------|
| Electric utility total              | <b>11,114</b>                | <b>9,744</b>                 | <b>1</b> |
| Water utility                       | 4,011                        | 1,901                        | <b>2</b> |
| Sewer utility                       |                              | 0                            | <b>3</b> |
| Gas utility                         |                              | 0                            | <b>4</b> |
| Merchandise                         |                              | 0                            | <b>5</b> |
| Other materials & supplies          |                              | 0                            | <b>6</b> |
| <b>Total Materials and Supplies</b> | <b>15,125</b>                | <b>11,645</b>                |          |

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

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

| Debt Issue to Which Related<br>(a)                   | Written Off During Year |                                       | Balance<br>End of Year<br>(d) |   |
|--|-------------------------|---------------------------------------|-------------------------------|---|
|  | Amount<br>(b)           | Account Charged<br>or Credited<br>(c) |                               |   |
| <b>Unamortized debt discount &amp; expense (181)</b> |                         |                                       |                               |   |
| NONE   |                         |                                       |                               | 1 |
| <b>Total</b>   |                         |                                       | <u><u>0</u></u>               |   |
| <b>Unamortized premium on debt (251)</b>             |                         |                                       |                               |   |
| NONE   |                         |                                       |                               | 2 |
| <b>Total</b>   |                         |                                       | <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<br>(a)                    | Amount<br>(b)        |          |
|---------------------------------------|----------------------|----------|
| Balance first of year                 | 85,780               | 1        |
| <b>Changes during year (explain):</b> |                      | <b>2</b> |
| <b>Balance end of year</b>            | <u><u>85,780</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<br>(a) | Date of Issue<br>(b) | Final Maturity Date<br>(c) | Interest Rate<br>(d) | Principal Amount End of Year<br>(e) |
|-----------------------------|----------------------|----------------------------|----------------------|-------------------------------------|
|-----------------------------|----------------------|----------------------------|----------------------|-------------------------------------|

NONE

**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<br>(a and b) | Date of Issue<br>(c) | Final Maturity Date<br>(d) | Interest Rate<br>(e) | Principal Amount End of Year<br>(f) |
|--|----------------------|----------------------------|----------------------|-------------------------------------|
|--|----------------------|----------------------------|----------------------|-------------------------------------|

NONE

**TAXES ACCRUED (ACCT. 236)**

| Particulars<br>(a)                      | Amount<br>(b) |   |
|---|---------------|---|
| Balance first of year                   | 0             | 1 |
| <b>Accruals:</b>                        |               |   |
| Charged water department expense        | 21,174        | 2 |
| Charged electric department expense     | 13,018        | 3 |
| Charged sewer department expense        |               | 4 |
| <b>Other (explain):</b>                 |               |   |
| NONE                                    |               | 5 |
| <b>Total Accruals and other credits</b> | <b>34,192</b> |   |
| <b>Taxes paid during year:</b>          |               |   |
| County, state and local taxes           | 30,548        | 6 |
| Social Security taxes                   | 3,183         | 7 |
| PSC Remainder Assessment                | 289           | 8 |
| <b>Other (explain):</b>                 |               |   |
| License Fee Assessment                  | 172           | 9 |
| <b>Total payments and other debits</b>  | <b>34,192</b> |   |
| <b>Balance end of year</b>              | <b>0</b>      |   |

### INTEREST ACCRUED (ACCT. 237)

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

| Description of Issue<br>(a)             | Interest Accrued<br>Balance First<br>of Year<br>(b) | Interest Accrued<br>During Year<br>(c) | Interest Paid<br>During Year<br>(d) | Interest Accrued<br>Balance End<br>of Year<br>(e) |   |
|---|---|--|-------------------------------------|---|---|
| <b>Bonds (221)</b>                      |   |  |                                     |   |   |
| NONE                                    | 0   |  |                                     | 0   | 1 |
| <b>Subtotal</b>                         | <b>0</b>  | <b>0</b>                               | <b>0</b>                            | <b>0</b>  |   |
| <b>Advances from Municipality (223)</b> |   |  |                                     |   |   |
| NONE                                    | 0   |  |                                     | 0   | 2 |
| <b>Subtotal</b>                         | <b>0</b>  | <b>0</b>                               | <b>0</b>                            | <b>0</b>  |   |
| <b>Other long-Term Debt (224)</b>       |   |  |                                     |   |   |
| NONE                                    | 0   |  |                                     | 0   | 3 |
| <b>Subtotal</b>                         | <b>0</b>  | <b>0</b>                               | <b>0</b>                            | <b>0</b>  |   |
| <b>Notes Payable (231)</b>              |   |  |                                     |   |   |
| CUSTOMER DEPOSITS                       | 0   | 197                                    | 197                                 | 0   | 4 |
| <b>Subtotal</b>                         | <b>0</b>  | <b>197</b>                             | <b>197</b>                          | <b>0</b>  |   |
| <b>Total</b>                            | <b>0</b>  | <b>197</b>                             | <b>197</b>                          | <b>0</b>  |   |

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

| Particulars<br>(a)   | Water<br>(b)   | Electric            |               | Sewer<br>(e) | Gas<br>(f) | Total<br>(g)   |   |
|--|----------------|---------------------|---------------|--------------|------------|----------------|---|
|  |                | Distribution<br>(c) | Other<br>(d)  |              |            |                |   |
| Balance First of Year  | 702,615        | 0                   | 54,420        | 0            | 0          | <b>757,035</b> | 1 |
| <b>Add credits during year:</b>  |                |                     |               |              |            |                |   |
| For Services   |                |                     | 2,722         |              |            | <b>2,722</b>   | 2 |
| For Mains  |                |                     |               |              |            | <b>0</b>       | 3 |
| <b>Other (specify):</b>  |                |                     |               |              |            |                |   |
| NONE   |                |                     |               |              |            | <b>0</b>       | 4 |
| <b>Deduct charges (specify):</b>   |                |                     |               |              |            |                |   |
| NONE   |                |                     |               |              |            | <b>0</b>       | 5 |
| <b>Balance End of Year</b>   | <b>702,615</b> | <b>0</b>            | <b>57,142</b> | <b>0</b>     | <b>0</b>   | <b>759,757</b> |   |
| Amount of federal and state grants in aid received for utility construction included in End of Year totals |                |                     |               |              |            | <b>0</b>       | 6 |

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

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

| Particulars<br>(a)                          |               | Balance<br>End of Year<br>(b) |
|---|---------------|-------------------------------|
| <b>Investment in Municipality (123):</b>    |               |                               |
| NONE  |               | 1                             |
| <b>Total (Acct. 123):</b>                   | <b>0</b>      |                               |
| <b>Other Investments (124):</b>             |               |                               |
| NONE  |               | 2                             |
| <b>Total (Acct. 124):</b>                   | <b>0</b>      |                               |
| <b>Special Funds (125):</b>                 |               |                               |
| REPLACEMENT ACCOUNT                         | 19,013        | 3                             |
| <b>Total (Acct. 125):</b>                   | <b>19,013</b> |                               |
| <b>Notes Receivable (141):</b>              |               |                               |
| NONE  |               | 4                             |
| <b>Total (Acct. 141):</b>                   | <b>0</b>      |                               |
| <b>Customer Accounts Receivable (142):</b>  |               |                               |
| Water                                       | 4,319         | 5                             |
| Electric                                    | 14,335        | 6                             |
| Sewer (Regulated)                           |               | 7                             |
| <b>Other (specify):</b>                     |               |                               |
| NONE  |               | 8                             |
| <b>Total (Acct. 142):</b>                   | <b>18,654</b> |                               |
| <b>Other Accounts Receivable (143):</b>     |               |                               |
| Sewer (Non-regulated)                       |               | 9                             |
| Merchandising, jobbing and contract work    |               | 10                            |
| <b>Other (specify):</b>                     |               |                               |
| NONE  |               | 11                            |
| <b>Total (Acct. 143):</b>                   | <b>0</b>      |                               |
| <b>Receivables from Municipality (145):</b> |               |                               |
| NONE  |               | 12                            |
| <b>Total (Acct. 145):</b>                   | <b>0</b>      |                               |
| <b>Prepayments (165):</b>                   |               |                               |
| NONE  |               | 13                            |
| <b>Total (Acct. 165):</b>                   | <b>0</b>      |                               |
| <b>Extraordinary Property Losses (182):</b> |               |                               |
| NONE  |               | 14                            |
| <b>Total (Acct. 182):</b>                   | <b>0</b>      |                               |
| <b>Other Deferred Debits (183):</b>         |               |                               |
| NONE  |               | 15                            |
| <b>Total (Acct. 183):</b>                   | <b>0</b>      |                               |

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

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

| <b>Particulars<br/>(a)</b>             | <b>Balance<br/>End of Year<br/>(b)</b> |    |
|--|--|----|
| <hr/>                                  |  |    |
| <b>Payables to Municipality (233):</b> |  |    |
| NONE                                   |  | 16 |
| <b>Total (Acct. 233):</b>              | <b>0</b>                               |    |
| <hr/>                                  |  |    |
| <b>Other Deferred Credits (253):</b>   |  |    |
| PUBLIC BENEFITS FEES                   | 1,861                                  | 17 |
| <b>Total (Acct. 253):</b>              | <b>1,861</b>                           |    |

**RETURN ON RATE BASE COMPUTATION**

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

| Average Rate Base<br>(a)  | Water<br>(b)    | Electric<br>(c) | Sewer<br>(d) | Gas<br>(e) | Total<br>(f)   |          |
|---|-----------------|-----------------|--------------|------------|----------------|----------|
| <b>Add Average:</b>   |                 |                 |              |            |                |          |
| Utility Plant in Service  | 923,175         | 628,507         | 0            | 0          | 1,551,682      | 1        |
| Materials and Supplies  | 2,956           | 10,429          | 0            | 0          | 13,385         | 2        |
| <b>Other (specify):</b>   |                 |                 |              |            | <b>0</b>       | <b>3</b> |
| <b>Less Average:</b>  |                 |                 |              |            |                |          |
| Reserve for Depreciation  | 297,991         | 507,701         | 0            | 0          | 805,692        | 4        |
| Customer Advances for<br>Construction                                     |                 |                 |              |            | 0              | 5        |
| Contributions in Aid of<br>Construction                                   | 702,615         | 55,781          | 0            | 0          | 758,396        | 6        |
| <b>Other (specify):</b>   |                 |                 |              |            | <b>0</b>       | <b>7</b> |
| <b>Average Net Rate Base</b>  | <b>(74,475)</b> | <b>75,454</b>   | <b>0</b>     | <b>0</b>   | <b>979</b>     |          |
| Net Operating Income  | (7,001)         | 12,683          | 0            | 0          | 5,682          | 8        |
| <b>Net Operating Income<br/>as a percent of<br/>Average Net Rate Base</b> | <b>N/A</b>      | <b>16.81%</b>   | <b>N/A</b>   | <b>N/A</b> | <b>580.39%</b> |          |

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

| Description<br>(a)                           | Amount<br>(b)  |   |
|--|----------------|---|
| <b>Average Proprietary Capital</b>           |                |   |
| Capital Paid in by Municipality              | 85,780         | 1 |
| Appropriated Earned Surplus                  | 0              | 2 |
| Unappropriated Earned Surplus                | 98,414         | 3 |
| <b>Other (Specify):</b>                      |                | 4 |
| <b>Total Average Proprietary Capital</b>     | <b>184,194</b> |   |
| <b>Net Income</b>                            |                |   |
| Net Income                                   | 13,118         | 5 |
| <b>Percent Return on Proprietary Capital</b> | <b>7.12%</b>   |   |

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

---

2. Leaseholder changes.

---

3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-16)

This is for customer deposits, therefore there is no Principal Amount for the Notes Payable or Long-Term Debt schedules.

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### Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board  
Village of Merrillan  
Merrillan, WI 54754

We have compiled the accompanying PSC Report of the Merrillan Municipal Electric and Water Utility, an enterprise fund of the Village of Merrillan, as of December 31, 2001 and 2000, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin  
January 21, 2002

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## FINANCIAL SECTION FOOTNOTES

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

January 10, 2003

Ms. Debra Green, Village Clerk-Treasurer  
Merrillan Municipal Electric and Water Utility  
P.O. Box 70  
Merrillan, WI 54754-0070

2001 Analytical Review DWCCA-3620-ELE

Dear Ms. Green:

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) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

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

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Merrillan.doc

**WATER OPERATING REVENUES & EXPENSES**

| Particulars<br>(a)                                 | Amounts<br>(b) |   |
|--|----------------|---|
| <b>Operating Revenues</b>                          |                |   |
| <b>Sales of Water</b>                              |                |   |
| Sales of Water (460-467)                           | 71,686         | 1 |
| <b>Total Sales of Water</b>                        | <b>71,686</b>  |   |
| <b>Other Operating Revenues</b>                    |                |   |
| Forfeited Discounts (470)                          | 136            | 2 |
| Other Water Revenues (474)                         | 2,407          | 3 |
| Amortization of Construction Grants (475)          | 0              | 4 |
| <b>Total Other Operating Revenues</b>              | <b>2,543</b>   |   |
| <b>Total Operating Revenues</b>                    | <b>74,229</b>  |   |
| <b>Operation and Maintenance Expenses</b>          |                |   |
| Plant Operation and Maintenance Expenses (600-660) | 18,741         | 5 |
| General Operating Expenses (680-690)               | 23,125         | 6 |
| <b>Total Operation and Maintenance Expenses</b>    | <b>41,866</b>  |   |
| <b>Other Operating Expenses</b>                    |                |   |
| Depreciation Expense (403)                         | 18,191         | 7 |
| Amortization Expense (404)                         |                | 8 |
| Taxes (408)  | 21,173         | 9 |
| <b>Total Other Operating Expenses</b>              | <b>39,364</b>  |   |
| <b>Total Operating Expenses</b>                    | <b>81,230</b>  |   |
| <b>NET OPERATING INCOME</b>                        | <b>(7,001)</b> |   |

### WATER OPERATING REVENUES - SALES OF WATER

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

| Particulars<br>(a)                                      | Average No.<br>Customers<br>(b) | Thousands of Gallons<br>of Water Sold<br>(c) | Amounts<br>(d) |    |
|---|---------------------------------|--|----------------|----|
| <b>Operating Revenues</b>                               |                                 |  |                |    |
| <b>Sales of Water</b>                                   |                                 |  |                |    |
| Unmetered Sales to General Customers (460)              |                                 |  |                |    |
| Residential   |                                 |  |                | 1  |
| Commercial  |                                 |  |                | 2  |
| Industrial  |                                 |  |                | 3  |
| <b>Total Unmetered Sales to General Customers (460)</b> | <b>0</b>                        | <b>0</b>                                     | <b>0</b>       |    |
| Metered Sales to General Customers (461)                |                                 |  |                |    |
| Residential   | 176                             | 7,528  | 30,989         | 4  |
| Commercial  | 22                              | 1,829  | 8,934          | 5  |
| Industrial  |                                 |  |                | 6  |
| <b>Total Metered Sales to General Customers (461)</b>   | <b>198</b>                      | <b>9,357</b>                                 | <b>39,923</b>  |    |
| Private Fire Protection Service (462)                   |                                 |  |                | 7  |
| Public Fire Protection Service (463)                    | 1                               |  | 28,931         | 8  |
| Other Sales to Public Authorities (464)                 | 4                               | 630  | 2,832          | 9  |
| Sales to Irrigation Customers (465)                     |                                 |  |                | 10 |
| Sales for Resale (466)                                  |                                 | 0  | 0              | 11 |
| Interdepartmental Sales (467)                           |                                 |  |                | 12 |
| <b>Total Sales of Water</b>                             | <b>203</b>                      | <b>9,987</b>                                 | <b>71,686</b>  |    |

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

Use a separate line for each delivery point.

| <b>Customer Name<br/>(a)</b> | <b>Point of Delivery<br/>(b)</b> | <b>Thousands of<br/>Gallons Sold<br/>(c)</b> | <b>Revenues<br/>(d)</b> |
|------------------------------|----------------------------------|--|-------------------------|
|------------------------------|----------------------------------|--|-------------------------|

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<br>(a)   | Amount<br>(b) |   |
|--|---------------|---|
| <b>Public Fire Protection Service (463):</b>   |               |   |
| Amount billed (usually per rate schedule F-1 or Fd-1)  | 28,931        | 1 |
| Wholesale fire protection billed   |               | 2 |
| Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) |               | 3 |
| <b>Other (specify):</b>  |               |   |
| NONE   |               | 4 |
| <b>Total Public Fire Protection Service (463)</b>  | <b>28,931</b> |   |
| <b>Forfeited Discounts (470):</b>  |               |   |
| Customer late payment charges  | 136           | 5 |
| <b>Other (specify):</b>  |               |   |
| NONE   |               | 6 |
| <b>Total Forfeited Discounts (470)</b>   | <b>136</b>    |   |
| <b>Other Water Revenues (474):</b>   |               |   |
| Return on net investment in meters charged to sewer department   | 565           | 7 |
| <b>Other (specify):</b>  |               |   |
| OTHER REVENUES (BULK SALES, ETC.)  | 1,842         | 8 |
| <b>Total Other Water Revenues (474)</b>  | <b>2,407</b>  |   |
| <b>Amortization of Construction Grants (475):</b>  |               |   |
| NONE   |               | 9 |
| <b>Total Amortization of Construction Grants (475)</b>   | <b>0</b>      |   |

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

| Particulars<br>(a)                                    | Amount<br>(b)     |    |
|---|-------------------|----|
| <b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>       |                   |    |
| Salaries and Wages (600)                              | 11,994            | 1  |
| Purchased Water (610)                                 |                   | 2  |
| Fuel or Power Purchased for Pumping (620)             | 2,997             | 3  |
| Chemicals (630)                                       | 310               | 4  |
| Supplies and Expenses (640)                           | 867               | 5  |
| Repairs of Water Plant (650)                          | 2,076             | 6  |
| Transportation Expenses (660)                         | 497               | 7  |
| <b>Total Plant Operation and Maintenance Expenses</b> | <b>18,741</b>     |    |
| <br><b>GENERAL OPERATING EXPENSES</b>                 |                   |    |
| Administrative and General Salaries (680)             | 7,134             | 8  |
| Office Supplies and Expenses (681)                    | 3,925             | 9  |
| Outside Services Employed (682)                       | 1,768             | 10 |
| Insurance Expense (684)                               | 2,618             | 11 |
| Employees Pensions and Benefits (686)                 | 6,226             | 12 |
| Regulatory Commission Expenses (688)                  |                   | 13 |
| Miscellaneous General Expenses (689)                  | 1,454             | 14 |
| Uncollectible Accounts (690)                          |                   | 15 |
| <b>Total General Operating Expenses</b>               | <b>23,125</b>     |    |
| <br><b>Total Operation and Maintenance Expenses</b>   | <br><b>41,866</b> |    |

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

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

| Description of Tax<br>(a)   | Method Used to Allocate Between Departments<br>(b) | Amount<br>(c) |   |
|---|--|---------------|---|
| Property Tax Equivalent   |  | 19,666        | 1 |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department |  | 143           | 2 |
| <b>Net property tax equivalent</b>  |  | <b>19,523</b> |   |
| Social Security   |  | 1,506         | 3 |
| PSC Remainder Assessment  |  | 144           | 4 |
| Other (specify):<br>NONE  |  |               | 5 |
| <b>Total tax expense</b>  |  | <b>21,173</b> |   |

### PROPERTY TAX EQUIVALENT (WATER)

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

| Particulars<br>(a)   | Units<br>(b) | Total<br>(c)   | County A<br>(d)  | County B<br>(e) | County C<br>(f) | County D<br>(g) |           |
|--|--------------|----------------|------------------|-----------------|-----------------|-----------------|-----------|
| County name  |              |                | Jackson          |                 |                 |                 | 1         |
| <b>SUMMARY OF TAX RATES</b>  |              |                |                  |                 |                 |                 | <b>2</b>  |
| State tax rate   | mills        |                | 0.187320         |                 |                 |                 | 3         |
| County tax rate  | mills        |                | 7.462130         |                 |                 |                 | 4         |
| Local tax rate   | mills        |                | 1.758550         |                 |                 |                 | 5         |
| School tax rate  | mills        |                | 10.515480        |                 |                 |                 | 6         |
| Voc. school tax rate   | mills        |                | 1.704610         |                 |                 |                 | 7         |
| Other tax rate - Local   | mills        |                | 0.000000         |                 |                 |                 | 8         |
| Other tax rate - Non-Local   | mills        |                | 0.000000         |                 |                 |                 | 9         |
| <b>Total tax rate</b>  | mills        |                | <b>21.628090</b> |                 |                 |                 | <b>10</b> |
| Less: state credit   | mills        |                | 1.822080         |                 |                 |                 | 11        |
| <b>Net tax rate</b>  | mills        |                | <b>19.806010</b> |                 |                 |                 | <b>12</b> |
| <b>PROPERTY TAX EQUIVALENT CALCULATION</b>                             |              |                |                  |                 |                 |                 | <b>13</b> |
| <b>Local Tax Rate</b>  | mills        |                | <b>1.758550</b>  |                 |                 |                 | <b>14</b> |
| <b>Combined School Tax Rate</b>  | mills        |                | <b>12.220090</b> |                 |                 |                 | <b>15</b> |
| <b>Other Tax Rate - Local</b>  | mills        |                | <b>0.000000</b>  |                 |                 |                 | <b>16</b> |
| <b>Total Local &amp; School Tax</b>                                    | mills        |                | <b>13.978640</b> |                 |                 |                 | <b>17</b> |
| <b>Total Tax Rate</b>  | mills        |                | <b>21.628090</b> |                 |                 |                 | <b>18</b> |
| <b>Ratio of Local and School Tax to Total</b>                          | dec.         |                | <b>0.646319</b>  |                 |                 |                 | <b>19</b> |
| <b>Total tax net of state credit</b>                                   | mills        |                | <b>19.806010</b> |                 |                 |                 | <b>20</b> |
| <b>Net Local and School Tax Rate</b>                                   | mills        |                | <b>12.800996</b> |                 |                 |                 | <b>21</b> |
| Utility Plant, Jan. 1  | \$           | <b>924,868</b> | 924,868          |                 |                 |                 | 22        |
| Materials & Supplies   | \$           | <b>1,901</b>   | 1,901            |                 |                 |                 | 23        |
| <b>Subtotal</b>  | \$           | <b>926,769</b> | <b>926,769</b>   |                 |                 |                 | <b>24</b> |
| Less: Plant Outside Limits   | \$           | <b>0</b>       | 0                |                 |                 |                 | 25        |
| <b>Taxable Assets</b>  | \$           | <b>926,769</b> | <b>926,769</b>   |                 |                 |                 | <b>26</b> |
| Assessment Ratio   | dec.         |                | 1.067679         |                 |                 |                 | 27        |
| <b>Assessed Value</b>  | \$           | <b>989,492</b> | <b>989,492</b>   |                 |                 |                 | <b>28</b> |
| <b>Net Local &amp; School Rate</b>                                     | mills        |                | <b>12.800996</b> |                 |                 |                 | <b>29</b> |
| <b>Tax Equiv. Computed for Current Year</b>                            | \$           | <b>12,666</b>  | <b>12,666</b>    |                 |                 |                 | <b>30</b> |
| Tax Equivalent per 1994 PSC Report                                     | \$           | 19,666         |                  |                 |                 |                 | 31        |
| Any lower tax equivalent as authorized<br>by municipality (see note 6) | \$           |                |                  |                 |                 |                 | 32<br>33  |
| <b>Tax equiv. for current year (see note 6)</b>                        | \$           | <b>19,666</b>  |                  |                 |                 |                 | <b>34</b> |

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts<br>(a)                            | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) |    |
|--|---------------------------------|---------------------------------|----|
| <b>INTANGIBLE PLANT</b>                    |                                 |                                 |    |
| Organization (301)                         | 0                               |                                 | 1  |
| Franchises and Consents (302)              | 0                               |                                 | 2  |
| Miscellaneous Intangible Plant (303)       | 0                               |                                 | 3  |
| <b>Total Intangible Plant</b>              | <b>0</b>                        | <b>0</b>                        |    |
| <b>SOURCE OF SUPPLY PLANT</b>              |                                 |                                 |    |
| Land and Land Rights (310)                 | 2,921                           |                                 | 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)                    | 22,289                          |                                 | 8  |
| Infiltration Galleries and Tunnels (315)   | 0                               |                                 | 9  |
| Supply Mains (316)                         | 0                               |                                 | 10 |
| Other Water Source Plant (317)             | 0                               |                                 | 11 |
| <b>Total Source of Supply Plant</b>        | <b>25,210</b>                   | <b>0</b>                        |    |
| <b>PUMPING PLANT</b>                       |                                 |                                 |    |
| Land and Land Rights (320)                 | 150                             |                                 | 12 |
| Structures and Improvements (321)          | 83,882                          |                                 | 13 |
| Boiler Plant Equipment (322)               | 0                               |                                 | 14 |
| Other Power Production Equipment (323)     | 0                               |                                 | 15 |
| Steam Pumping Equipment (324)              | 0                               |                                 | 16 |
| Electric Pumping Equipment (325)           | 51,691                          |                                 | 17 |
| Diesel Pumping Equipment (326)             | 0                               |                                 | 18 |
| Hydraulic Pumping Equipment (327)          | 0                               |                                 | 19 |
| Other Pumping Equipment (328)              | 0                               |                                 | 20 |
| <b>Total Pumping Plant</b>                 | <b>135,723</b>                  | <b>0</b>                        |    |
| <b>WATER TREATMENT PLANT</b>               |                                 |                                 |    |
| Land and Land Rights (330)                 | 0                               |                                 | 21 |
| Structures and Improvements (331)          | 5,012                           |                                 | 22 |
| Water Treatment Equipment (332)            | 0                               | 575                             | 23 |
| <b>Total Water Treatment Plant</b>         | <b>5,012</b>                    | <b>575</b>                      |    |
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b> |                                 |                                 |    |
| Land and Land Rights (340)                 | 101                             |                                 | 24 |
| Structures and Improvements (341)          | 0                               |                                 | 25 |

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

| Accounts<br>(d)                            | Retirements<br>During Year<br>(e) | Adjustments<br>Increase or<br>(Decrease)<br>(f) | Balance<br>End of Year<br>(g) |
|--|-----------------------------------|---|-------------------------------|
| <b>INTANGIBLE PLANT</b>                    |                                   |   |                               |
| Organization (301)                         |                                   |   | 0 1                           |
| Franchises and Consents (302)              |                                   |   | 0 2                           |
| Miscellaneous Intangible Plant (303)       |                                   |   | 0 3                           |
| <b>Total Intangible Plant</b>              | <b>0</b>                          | <b>0</b>  | <b>0</b>                      |
| <b>SOURCE OF SUPPLY PLANT</b>              |                                   |   |                               |
| Land and Land Rights (310)                 |                                   |   | 2,921 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)                    |                                   |   | 22,289 8                      |
| Infiltration Galleries and Tunnels (315)   |                                   |   | 0 9                           |
| Supply Mains (316)                         |                                   |   | 0 10                          |
| Other Water Source Plant (317)             |                                   |   | 0 11                          |
| <b>Total Source of Supply Plant</b>        | <b>0</b>                          | <b>0</b>  | <b>25,210</b>                 |
| <b>PUMPING PLANT</b>                       |                                   |   |                               |
| Land and Land Rights (320)                 |                                   |   | 150 12                        |
| Structures and Improvements (321)          |                                   |   | 83,882 13                     |
| Boiler Plant Equipment (322)               |                                   |   | 0 14                          |
| Other Power Production Equipment (323)     |                                   |   | 0 15                          |
| Steam Pumping Equipment (324)              |                                   |   | 0 16                          |
| Electric Pumping Equipment (325)           |                                   |   | 51,691 17                     |
| Diesel Pumping Equipment (326)             |                                   |   | 0 18                          |
| Hydraulic Pumping Equipment (327)          |                                   |   | 0 19                          |
| Other Pumping Equipment (328)              |                                   |   | 0 20                          |
| <b>Total Pumping Plant</b>                 | <b>0</b>                          | <b>0</b>  | <b>135,723</b>                |
| <b>WATER TREATMENT PLANT</b>               |                                   |   |                               |
| Land and Land Rights (330)                 |                                   |   | 0 21                          |
| Structures and Improvements (331)          |                                   |   | 5,012 22                      |
| Water Treatment Equipment (332)            | 400                               |   | 175 23                        |
| <b>Total Water Treatment Plant</b>         | <b>400</b>                        | <b>0</b>  | <b>5,187</b>                  |
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b> |                                   |   |                               |
| Land and Land Rights (340)                 |                                   |   | 101 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts<br>(a)   | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) |    |
|---|---------------------------------|---------------------------------|----|
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b>                |                                 |                                 |    |
| Distribution Reservoirs and Standpipes (342)              | 210,506                         |                                 | 26 |
| Transmission and Distribution Mains (343)                 | 407,238                         |                                 | 27 |
| Fire Mains (344)  | 0                               |                                 | 28 |
| Services (345)  | 68,741                          |                                 | 29 |
| Meters (346)  | 20,895                          |                                 | 30 |
| Hydrants (348)  | 31,382                          |                                 | 31 |
| Other Transmission and Distribution Plant (349)           | 0                               |                                 | 32 |
| <b>Total Transmission and Distribution Plant</b>          | <b>738,863</b>                  | <b>0</b>                        |    |
| <b>GENERAL PLANT</b>                                      |                                 |                                 |    |
| Land and Land Rights (370)                                | 0                               |                                 | 33 |
| Structures and Improvements (371)                         | 0                               |                                 | 34 |
| Office Furniture and Equipment (372)                      | 4,010                           |                                 | 35 |
| Computer Equipment (372.1)                                | 5,606                           |                                 | 36 |
| Transportation Equipment (373)                            | 3,540                           | 2,761                           | 37 |
| Other General Equipment (379)                             | 4,910                           |                                 | 38 |
| Other Tangible Property (390)                             | 0                               |                                 | 39 |
| <b>Total General Plant</b>                                | <b>18,066</b>                   | <b>2,761</b>                    |    |
| <b>Total utility plant in service directly assignable</b> | <b>922,874</b>                  | <b>3,336</b>                    |    |
| Common Utility Plant Allocated to Water Department        | 0                               |                                 | 40 |
| <b>Total utility plant in service</b>                     | <b>922,874</b>                  | <b>3,336</b>                    |    |

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

| Accounts<br>(d)   | Retirements<br>During Year<br>(e) | Adjustments<br>Increase or<br>(Decrease)<br>(f) | Balance<br>End of Year<br>(g) |
|---|-----------------------------------|---|-------------------------------|
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b>                |                                   |   |                               |
| Distribution Reservoirs and Standpipes (342)              |                                   |   | 210,506 26                    |
| Transmission and Distribution Mains (343)                 |                                   |   | 407,238 27                    |
| Fire Mains (344)  |                                   |   | 0 28                          |
| Services (345)  |                                   |   | 68,741 29                     |
| Meters (346)  |                                   |   | 20,895 30                     |
| Hydrants (348)  |                                   |   | 31,382 31                     |
| Other Transmission and Distribution Plant (349)           |                                   |   | 0 32                          |
| <b>Total Transmission and Distribution Plant</b>          | <b>0</b>                          | <b>0</b>  | <b>738,863</b>                |
| <b>GENERAL PLANT</b>                                      |                                   |   |                               |
| Land and Land Rights (370)                                |                                   |   | 0 33                          |
| Structures and Improvements (371)                         |                                   |   | 0 34                          |
| Office Furniture and Equipment (372)                      |                                   |   | 4,010 35                      |
| Computer Equipment (372.1)                                |                                   |   | 5,606 36                      |
| Transportation Equipment (373)                            | 2,334                             |   | 3,967 37                      |
| Other General Equipment (379)                             |                                   |   | 4,910 38                      |
| Other Tangible Property (390)                             |                                   |   | 0 39                          |
| <b>Total General Plant</b>                                | <b>2,334</b>                      | <b>0</b>  | <b>18,493</b>                 |
| <b>Total utility plant in service directly assignable</b> | <b>2,734</b>                      | <b>0</b>  | <b>923,476</b>                |
| Common Utility Plant Allocated to Water Department        |                                   |   | 0 40                          |
| <b>Total utility plant in service</b>                     | <b>2,734</b>                      | <b>0</b>  | <b>923,476</b>                |

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

| <b>Sources of Water Supply</b>   |                        |                      |                     |                      |    |
|--|------------------------|----------------------|---------------------|----------------------|----|
| <b>Month</b>   | <b>Purchased Water</b> | <b>Surface Water</b> | <b>Ground Water</b> | <b>Total Gallons</b> |    |
| <b>(a)</b>   | <b>Gallons</b>         | <b>Gallons</b>       | <b>Gallons</b>      | <b>All Methods</b>   |    |
|  | <b>(000's)</b>         | <b>(000's)</b>       | <b>(000's)</b>      | <b>(000's)</b>       |    |
| <b>(a)</b>   | <b>(b)</b>             | <b>(c)</b>           | <b>(d)</b>          | <b>(e)</b>           |    |
| January  |                        |                      | 987                 | <b>987</b>           | 1  |
| February   |                        |                      | 868                 | <b>868</b>           | 2  |
| March  |                        |                      | 958                 | <b>958</b>           | 3  |
| April  |                        |                      | 947                 | <b>947</b>           | 4  |
| May  |                        |                      | 1,046               | <b>1,046</b>         | 5  |
| June   |                        |                      | 1,045               | <b>1,045</b>         | 6  |
| July   |                        |                      | 1,142               | <b>1,142</b>         | 7  |
| August   |                        |                      | 1,131               | <b>1,131</b>         | 8  |
| September  |                        |                      | 1,099               | <b>1,099</b>         | 9  |
| October  |                        |                      | 1,179               | <b>1,179</b>         | 10 |
| November   |                        |                      | 1,264               | <b>1,264</b>         | 11 |
| December   |                        |                      | 1,276               | <b>1,276</b>         | 12 |
| <b>Total annual pumpage</b>  | <b>0</b>               | <b>0</b>             | <b>12,942</b>       | <b>12,942</b>        |    |
| Less: Water sold   |                        |                      |                     | 9,987                | 13 |
| Volume pumped but not sold   |                        |                      |                     | <b>2,955</b>         | 14 |
| Volume sold as a percent of volume pumped  |                        |                      |                     | <b>77%</b>           | 15 |
| Volume used for water production, water quality and system maintenance                       |                        |                      |                     | 82                   | 16 |
| Volume related to equipment/system malfunction   |                        |                      |                     |                      | 17 |
| Non-utility volume NOT included in water sales   |                        |                      |                     | 226                  | 18 |
| Total volume not sold but accounted for  |                        |                      |                     | <b>308</b>           | 19 |
| Volume pumped but unaccounted for  |                        |                      |                     | <b>2,647</b>         | 20 |
| Percent of water lost  |                        |                      |                     | <b>20%</b>           | 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.)        |                        |                      |                     | 57,000               | 23 |
| Date of maximum: 8/5/2001  |                        |                      |                     |                      | 24 |
| Cause of maximum:  |                        |                      |                     |                      | 25 |
| Lateral leak   |                        |                      |                     |                      |    |
| Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)        |                        |                      |                     | 24,000               | 26 |
| Date of minimum: 1/29/2001   |                        |                      |                     |                      | 27 |
| Total KWH used for pumping for the year  |                        |                      |                     | 55,564               | 28 |
| If water is purchased: Vendor Name:  |                        |                      |                     |                      | 29 |
| Point of Delivery:   |                        |                      |                     |                      | 30 |

**SOURCES OF WATER SUPPLY - GROUND WATERS**

| <b>Location<br/>(a)</b> | <b>Identification<br/>Number<br/>(b)</b> | <b>Depth<br/>in feet<br/>(c)</b> | <b>Well Diameter<br/>in inches<br/>(d)</b> | <b>Yield Per Day<br/>in gallons<br/>(e)</b> | <b>Currently<br/>In Service?<br/>(f)</b> |          |
|-------------------------|--|----------------------------------|--|---|--|----------|
| HIGHWAY 95 EAST         | #3                                       | 68                               | 10   | 194,000                                     | Yes                                      | <b>1</b> |
| HIGHWAY 95 EAST         | #4                                       | 79                               | 10   | 161,000                                     | Yes                                      | <b>2</b> |

## SOURCES OF WATER SUPPLY - SURFACE WATERS

| Location<br>(a) | Intakes                         |  |  |                              |
|-----------------|---------------------------------|--|--|------------------------------|
|                 | Identification<br>Number<br>(b) | Distance<br>From Shore<br>in feet<br>(c) | Depth<br>Below Surface<br>in feet<br>(d) | Diameter<br>in inches<br>(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<br>(a)                  | Unit A<br>(b)    | Unit B<br>(c)    | Unit C<br>(d) |
|-------------------------------------|------------------|------------------|---------------|
| Identification                      | #3               | #4               | 1             |
| Location                            | WELL #3          | WELL #4          | 2             |
| Purpose                             | P                | P                | 3             |
| Destination                         | D                | D                | 4             |
| Pump Manufacturer                   | STANDARD         | GENERAL          | 5             |
| Year Installed                      | 1988             | 1996             | 6             |
| Type                                | VERTICAL TURBINE | VERTICAL TURBINE | 7             |
| Actual Capacity (gpm)               | 110              | 140              | 8             |
| Pump Motor or<br>Standby Engine Mfr | FRANLIN          | FRANKLIN         | 10            |
| Year Installed                      | 1977             | 1996             | 11            |
| Type                                | ELECTRIC         | ELECTRIC         | 12            |
| Horsepower                          | 18               | 18               | 13            |

| Particulars<br>(a)                  | Unit D<br>(b) | Unit E<br>(c) | Unit F<br>(d) |
|-------------------------------------|---------------|---------------|---------------|
| Identification                      |               |               | 14            |
| Location                            |               |               | 15            |
| Purpose                             |               |               | 16            |
| Destination                         |               |               | 17            |
| Pump Manufacturer                   |               |               | 18            |
| Year Installed                      |               |               | 19            |
| Type                                |               |               | 20            |
| Actual Capacity (gpm)               |               |               | 21            |
| Pump Motor or<br>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<br>(a)   | Unit A<br>(b) | Unit B<br>(c) | Unit C<br>(d) |
|--|---------------|---------------|---------------|
| Identification number or name  | #1            |               | 1             |
| <b>RESERVOIRS, STANDPIPES<br/>OR ELEVATED TANKS</b>                                  |               |               | <b>2</b>      |
| Type: R (reservoir), S (standpipe)<br>or ET (elevated tank)                          | S             |               | 3             |
| Year constructed   | 1984          |               | 4             |
| Primary material (earthen, steel,<br>concrete, other)                                | STEEL         |               | 5             |
| Elevation difference in feet<br>(See Headnote 3.)                                    | 137           |               | 6             |
| Total capacity in gallons (actual)   | 150,000       |               | 7             |
| <b>WATER TREATMENT PLANT</b>   |               |               | <b>8</b>      |
| Disinfection, type of equipment<br>(gas, liquid, powder, other)                      |               |               | 9             |
| Points of application<br>(wellhouse, central facilities,<br>booster station, other)  |               |               | 10            |
| Filters, type (gravity, pressure,<br>other, none)                                    |               |               | 11            |
| Rated capacity of filter plant<br>(m.g.d.) (note: 1,200,000 gal/day<br>= 1.2 m.g.d.) |               |               | 12            |
| Is a corrosion control chemical<br>used (yes, no)?                                   |               |               | 13            |
| Is water fluoridated (yes, no)?  |               |               | 14            |
|  |               |               | 15            |
|  |               |               | 16            |
|  |               |               | 17            |
|  |               |               | 18            |
|  |               |               | 19            |
|  |               |               | 20            |
|  |               |               | 21            |
|  |               |               | 22            |
|  |               |               | 23            |
|  |               |               | 24            |
|  |               |               | 25            |

### WATER MAINS

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

| Number of Feet                   |                      |                           |                      |                          |                            |   |                    |   |
|----------------------------------|----------------------|---------------------------|----------------------|--------------------------|----------------------------|---|--------------------|---|
| Pipe Material<br>(a)             | Main Function<br>(b) | Diameter in Inches<br>(c) | First of Year<br>(d) | Added During Year<br>(e) | Retired During Year<br>(f) | Adjustments Increase or (Decrease)<br>(g) | End of Year<br>(h) |   |
| M                                | D                    | 4.000                     | 41                   | 0                        | 0                          | 0   | 41                 | 1 |
| M                                | D                    | 6.000                     | 8,234                | 0                        | 0                          | 0   | 8,234              | 2 |
| M                                | D                    | 8.000                     | 8,785                | 0                        | 0                          | 0   | 8,785              | 3 |
| M                                | S                    | 10.000                    | 1,533                | 0                        | 0                          | 0   | 1,533              | 4 |
| M                                | S                    | 15.000                    | 3,000                | 0                        | 0                          | 0   | 3,000              | 5 |
| <b>Total Within Municipality</b> |                      |                           | <b>21,593</b>        | <b>0</b>                 | <b>0</b>                   | <b>0</b>                                  | <b>21,593</b>      |   |
| <b>Total Utility</b>             |                      |                           | <b>21,593</b>        | <b>0</b>                 | <b>0</b>                   | <b>0</b>                                  | <b>21,593</b>      |   |

### WATER SERVICES

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

| Pipe Material<br>(a) | Diameter in Inches<br>(b) | First of Year<br>(c) | Added During Year<br>(d) | Removed or Permanently Disconnected During Year<br>(e) | Adjustments Increase or (Decrease)<br>(f) | End of Year<br>(g) | Utility Owned Services Not In Use at End of Year<br>(h) |   |
|----------------------|---------------------------|----------------------|--------------------------|--|---|--------------------|---|---|
| M                    | 0.750                     | 164                  | 0                        | 0  | 0   | 164                |   | 1 |
| M                    | 1.000                     | 3                    | 0                        | 0  | 0   | 3                  |   | 2 |
| M                    | 1.500                     | 8                    | 0                        | 0  | 0   | 8                  |   | 3 |
| M                    | 2.000                     | 2                    | 0                        | 0  | 0   | 2                  | 1   | 4 |
| M                    | 4.000                     | 2                    | 0                        | 0  | 0   | 2                  |   | 5 |
| <b>Total Utility</b> |                           | <b>179</b>           | <b>0</b>                 | <b>0</b>   | <b>0</b>                                  | <b>179</b>         | <b>1</b>  |   |

### METERS

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

#### Number of Utility-Owned Meters

| Size of Meter<br>(a) | First of Year<br>(b) | Added During Year<br>(c) | Retired During Year<br>(d) | Adjustments Increase or (Decrease)<br>(e) | End of Year<br>(f) | Tested During Year<br>(g) |   |
|----------------------|----------------------|--------------------------|----------------------------|---|--------------------|---------------------------|---|
| 0.625                | 199                  | 0                        | 0                          | (2)                                       | 197                | 19                        | 1 |
| 1.000                | 2                    | 0                        | 0                          | (1)                                       | 1                  | 0                         | 2 |
| 1.500                | 3                    | 0                        | 0                          | 1   | 4                  | 0                         | 3 |
| 2.000                | 2                    | 0                        | 0                          | 0   | 2                  | 0                         | 4 |
| 3.000                | 1                    | 0                        | 0                          | 0   | 1                  | 0                         | 5 |
| <b>Total:</b>        | <b>207</b>           | <b>0</b>                 | <b>0</b>                   | <b>(2)</b>                                | <b>205</b>         | <b>19</b>                 |   |

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

| Size of Meter<br>(h) | Residential<br>(i) | Commercial<br>(j) | Industrial<br>(k) | Public Authority<br>(l) | Wholesale, Inter-Department or Utility Use<br>(m) | In Stock and Deduct Meters<br>(n) | Total<br>(o) |   |
|----------------------|--------------------|-------------------|-------------------|-------------------------|---|-----------------------------------|--------------|---|
| 0.625                | 174                | 18                | 0                 | 2                       | 0   | 3                                 | 197          | 1 |
| 1.000                | 0                  | 1                 | 0                 | 0                       | 0   | 0                                 | 1            | 2 |
| 1.500                | 2                  | 1                 | 0                 | 1                       | 0   | 0                                 | 4            | 3 |
| 2.000                | 0                  | 2                 | 0                 | 0                       | 0   | 0                                 | 2            | 4 |
| 3.000                | 0                  | 0                 | 0                 | 1                       | 0   | 0                                 | 1            | 5 |
| <b>Total:</b>        | <b>176</b>         | <b>22</b>         | <b>0</b>          | <b>4</b>                | <b>0</b>  | <b>3</b>                          | <b>205</b>   |   |

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

| Hydrant Type<br>(a)            | Number<br>In Service<br>First of Year<br>(b) | Added<br>During<br>Year<br>(c) | Removed<br>During<br>Year<br>(d) | Adjustments<br>Increase or<br>(Decrease)<br>(e) | Number<br>In Service<br>End of Year<br>(f) |   |
|--------------------------------|--|--------------------------------|----------------------------------|---|--|---|
| <b>Fire Hydrants</b>           |  |                                |                                  |   |  |   |
| Outside of Municipality        | 0  |                                |                                  |   | 0  | 1 |
| Within Municipality            | 33   |                                |                                  |   | 33   | 2 |
| <b>Total Fire Hydrants</b>     | <b>33</b>                                    | <b>0</b>                       | <b>0</b>                         | <b>0</b>  | <b>33</b>                                  |   |
| <b>Flushing Hydrants</b>       |  |                                |                                  |   |  |   |
|                                | 0  |                                |                                  |   | 0  | 3 |
| <b>Total Flushing Hydrants</b> | <b>0</b>                                     | <b>0</b>                       | <b>0</b>                         | <b>0</b>  | <b>0</b>                                   |   |

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

|   |    |
|---|----|
| Number of hydrants operated during year:            | 21 |
| Number of distribution system valves end of year:   | 45 |
| Number of distribution valves operated during year: | 19 |

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## WATER OPERATING SECTION FOOTNOTES

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

Miscellaneous General Expenses (689) decreased more than 30 percent because the village did a better job of categorizing their expenses into other accounts this year.

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### Meters (Page W-17)

Utility personnel found a 1.5" meter counted as a 1" meter last year and made the adjustment on the schedule. They also found 2 less 5/8" meters than the schedule due to prior errors in reporting.

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

The remaining distribution valves will be operated in 2001.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

| Particulars<br>(a)                               | Amounts<br>(b) |   |
|--|----------------|---|
| <b>Operating Revenues</b>                        |                |   |
| <b>Sales of Electricity</b>                      |                |   |
| Total Sales of Electricity (440-448)             | 198,204        | 1 |
| <b>Total Sales of Electricity</b>                | <b>198,204</b> |   |
| <b>Other Operating Revenues</b>                  |                |   |
| Forfeited Discounts (450)                        | 423            | 2 |
| Other Electric Revenues (456)                    | 2,601          | 3 |
| <b>Total Other Operating Revenues</b>            | <b>3,024</b>   |   |
| <b>Total Operating Revenues</b>                  | <b>201,228</b> |   |
| <b>Operation and Maintenance Expenses</b>        |                |   |
| Power Production Expenses (500-549)              | 105,316        | 4 |
| Transmission and Distribution Expenses (550-560) | 17,675         | 5 |
| Administrative and General Expenses (580-590)    | 24,987         | 6 |
| <b>Total Operation and Maintenance Expenses</b>  | <b>147,978</b> |   |
| <b>Other Expenses</b>                            |                |   |
| Depreciation Expense (403)                       | 27,549         | 7 |
| Amortization Expense (404-407)                   |                | 8 |
| Taxes (408)                                      | 13,018         | 9 |
| <b>Total Other Expenses</b>                      | <b>40,567</b>  |   |
| <b>Total Operating Expenses</b>                  | <b>188,545</b> |   |
| <b>NET OPERATING INCOME</b>                      | <b>12,683</b>  |   |

### OTHER OPERATING REVENUES (ELECTRIC)

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

| Particulars<br>(a)                         | Amount<br>(b) |   |
|--|---------------|---|
| <b>Forfeited Discounts (450):</b>          |               |   |
| Customer late payment charges              | 423           | 1 |
| <b>Other (specify):</b>                    |               |   |
| NONE                                       |               | 2 |
| <b>Total Forfeited Discounts (450)</b>     | <b>423</b>    |   |
| <b>Other Electric Revenues (456):</b>      |               |   |
| MISCELLANEOUS                              | 1,498         | 3 |
| JACKSON ELECTRIC PATRONAGE DIVIDENDS       | 716           | 4 |
| DAIRYLAND POWER EXCESS DIESEL RUN          | 387           | 5 |
| <b>Total Other Electric Revenues (456)</b> | <b>2,601</b>  |   |

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

| Particulars<br>(a)                               | Amount<br>(b)  |    |
|--|----------------|----|
| <b>POWER PRODUCTION EXPENSES</b>                 |                |    |
| <b>STEAM POWER GENERATION EXPENSES</b>           |                |    |
| Operation Supervision and Labor (500)            |                | 1  |
| Fuel (501)                                       |                | 2  |
| Operation Supplies and Expenses (502)            |                | 3  |
| Steam from Other Sources (503)                   |                | 4  |
| Steam Transferred -- Credit (504)                |                | 5  |
| Maintenance of Steam Production Plant (506)      |                | 6  |
| <b>Total Steam Power Generation Expenses</b>     | <b>0</b>       |    |
| <b>HYDRAULIC POWER GENERATION EXPENSES</b>       |                |    |
| Operation Supervision and Labor (520)            | 1,680          | 7  |
| Water for Power (521)                            |                | 8  |
| Supplies and Expenses (522)                      |                | 9  |
| Maintenance of Hydraulic Production Plant (524)  |                | 10 |
| <b>Total Hydraulic Power Generation Expenses</b> | <b>1,680</b>   |    |
| <b>OTHER POWER GENERATION EXPENSES</b>           |                |    |
| Operation Supervision and Labor (530)            | 2,150          | 11 |
| Fuel (531)                                       | 2,027          | 12 |
| Operation Supplies and Expenses (532)            | 1,994          | 13 |
| Maintenance of Other Production Plant (534)      | 405            | 14 |
| <b>Total Other Power Generation Expenses</b>     | <b>6,576</b>   |    |
| <b>OTHER POWER SUPPLY EXPENSES</b>               |                |    |
| Purchased Power (540)                            | 97,060         | 15 |
| Other Expenses (549)                             |                | 16 |
| <b>Total Other Power Supply Expenses</b>         | <b>97,060</b>  |    |
| <b>Total Power Production Expenses</b>           | <b>105,316</b> |    |
| <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>    |                |    |
| Operation Supervision and Labor (550)            | 8,709          | 17 |
| Operation Supplies and Expenses (552)            | 8,435          | 18 |

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

| <b>Particulars<br/>(a)</b>                          | <b>Amount<br/>(b)</b> |           |
|---|-----------------------|-----------|
| <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>       |                       |           |
| Transportation Expenses (560)                       | 531                   | <b>19</b> |
| <b>Total Transmission and Distribution Expenses</b> | <b>17,675</b>         |           |
| <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>          |                       |           |
| Administrative and General Salaries (580)           | 7,698                 | <b>20</b> |
| Office Supplies and Expenses (581)                  | 2,952                 | <b>21</b> |
| Outside Services Employed (582)                     | 1,768                 | <b>22</b> |
| Insurance Expense (584)                             | 2,618                 | <b>23</b> |
| Employee Pensions and Benefits (586)                | 6,226                 | <b>24</b> |
| Regulatory Commission Expenses (588)                |                       | <b>25</b> |
| Miscellaneous General Expenses (589)                | 3,725                 | <b>26</b> |
| Uncollectible Accounts (590)                        |                       | <b>27</b> |
| <b>Total Administrative and General Expenses</b>    | <b>24,987</b>         |           |
| <b>Total Operation and Maintenance Expenses</b>     | <b>147,978</b>        |           |

### TAXES (ACCT. 408 - ELECTRIC)

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

| Description of Tax<br>(a)    | Method Used to Allocate Between Departments<br>(b) | Amount<br>(c) |   |
|------------------------------|--|---------------|---|
| Property Tax Equivalent      |  | 11,025        | 1 |
| Social Security              |  | 1,677         | 2 |
| Wisconsin Gross Receipts Tax |  | 172           | 3 |
| PSC Remainder Assessment     |  | 144           | 4 |
| Other (specify):<br>NONE     |  |               | 5 |
| <b>Total tax expense</b>     |  | <b>13,018</b> |   |

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

| Particulars<br>(a)   | Units<br>(b) | Total<br>(c)   | County A<br>(d)  | County B<br>(e) | County C<br>(f) | County D<br>(g) |          |
|--|--------------|----------------|------------------|-----------------|-----------------|-----------------|----------|
| County name  |              |                | Jackson          |                 |                 |                 | 1        |
| <b>SUMMARY OF TAX RATES</b>  |              |                |                  |                 |                 |                 | 2        |
| State tax rate   | mills        |                | 0.187320         |                 |                 |                 | 3        |
| County tax rate  | mills        |                | 7.462130         |                 |                 |                 | 4        |
| Local tax rate   | mills        |                | 1.758550         |                 |                 |                 | 5        |
| School tax rate  | mills        |                | 10.515480        |                 |                 |                 | 6        |
| Voc. school tax rate   | mills        |                | 1.704610         |                 |                 |                 | 7        |
| Other tax rate - Local   | mills        |                | 0.000000         |                 |                 |                 | 8        |
| Other tax rate - Non-Local   | mills        |                | 0.000000         |                 |                 |                 | 9        |
| <b>Total tax rate</b>  | mills        |                | <b>21.628090</b> |                 |                 |                 | 10       |
| Less: state credit   | mills        |                | 1.822080         |                 |                 |                 | 11       |
| <b>Net tax rate</b>  | mills        |                | <b>19.806010</b> |                 |                 |                 | 12       |
| <b>PROPERTY TAX EQUIVALENT CALCULATION</b>                             |              |                |                  |                 |                 |                 | 13       |
| <b>Local Tax Rate</b>  | mills        |                | <b>1.758550</b>  |                 |                 |                 | 14       |
| <b>Combined School Tax Rate</b>  | mills        |                | <b>12.220090</b> |                 |                 |                 | 15       |
| <b>Other Tax Rate - Local</b>  | mills        |                | <b>0.000000</b>  |                 |                 |                 | 16       |
| <b>Total Local &amp; School Tax</b>                                    | mills        |                | <b>13.978640</b> |                 |                 |                 | 17       |
| <b>Total Tax Rate</b>  | mills        |                | <b>21.628090</b> |                 |                 |                 | 18       |
| <b>Ratio of Local and School Tax to Total</b>                          | dec.         |                | <b>0.646319</b>  |                 |                 |                 | 19       |
| <b>Total tax net of state credit</b>                                   | mills        |                | <b>19.806010</b> |                 |                 |                 | 20       |
| <b>Net Local and School Tax Rate</b>                                   | mills        |                | <b>12.800996</b> |                 |                 |                 | 21       |
| Utility Plant, Jan. 1  | \$           | <b>626,667</b> | 626,667          |                 |                 |                 | 22       |
| Materials & Supplies   | \$           | <b>9,744</b>   | 9,744            |                 |                 |                 | 23       |
| <b>Subtotal</b>  | \$           | <b>636,411</b> | <b>636,411</b>   |                 |                 |                 | 24       |
| Less: Plant Outside Limits   | \$           | <b>0</b>       | 0                |                 |                 |                 | 25       |
| <b>Taxable Assets</b>  | \$           | <b>636,411</b> | <b>636,411</b>   |                 |                 |                 | 26       |
| Assessment Ratio   | dec.         |                | 1.067679         |                 |                 |                 | 27       |
| <b>Assessed Value</b>  | \$           | <b>679,483</b> | <b>679,483</b>   |                 |                 |                 | 28       |
| <b>Net Local &amp; School Rate</b>                                     | mills        |                | <b>12.800996</b> |                 |                 |                 | 29       |
| <b>Tax Equiv. Computed for Current Year</b>                            | \$           | <b>8,698</b>   | <b>8,698</b>     |                 |                 |                 | 30       |
| Tax Equivalent per 1994 PSC Report                                     | \$           | 11,025         |                  |                 |                 |                 | 31       |
| Any lower tax equivalent as authorized<br>by municipality (see note 5) | \$           |                |                  |                 |                 |                 | 32<br>33 |
| <b>Tax equiv. for current year (see note 5)</b>                        | \$           | <b>11,025</b>  |                  |                 |                 |                 | 34       |

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 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<br>(a)                                  | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) |    |
|--|---------------------------------|---------------------------------|----|
| <b>INTANGIBLE PLANT</b>                          |                                 |                                 |    |
| Organization (301)                               | 0                               |                                 | 1  |
| Franchises and Consents (302)                    | 0                               |                                 | 2  |
| Miscellaneous Intangible Plant (303)             | 0                               |                                 | 3  |
| <b>Total Intangible Plant</b>                    | <b>0</b>                        | <b>0</b>                        |    |
| <b>STEAM PRODUCTION PLANT</b>                    |                                 |                                 |    |
| Land and Land Rights (310)                       | 0                               |                                 | 4  |
| Structures and Improvements (311)                | 0                               |                                 | 5  |
| Steam Power Equipment (312)                      | 0                               |                                 | 6  |
| <b>Total Steam Production Plant</b>              | <b>0</b>                        | <b>0</b>                        |    |
| <b>HYDRAULIC PRODUCTION PLANT</b>                |                                 |                                 |    |
| Land and Land Rights (330)                       | 2,200                           |                                 | 7  |
| Structures and Improvements (331)                | 14,895                          |                                 | 8  |
| Reservoirs, Dams and Waterways (332)             | 26,144                          |                                 | 9  |
| Hydraulic Power Equipment (333)                  | 94,285                          |                                 | 10 |
| <b>Total Hydraulic Production Plant</b>          | <b>137,524</b>                  | <b>0</b>                        |    |
| <b>OTHER PRODUCTION PLANT</b>                    |                                 |                                 |    |
| Land and Land Rights (340)                       | 203                             |                                 | 11 |
| Structures and Improvements (341)                | 3,811                           |                                 | 12 |
| Other Power Equipment (342)                      | 321,487                         |                                 | 13 |
| <b>Total Other Production Plant</b>              | <b>325,501</b>                  | <b>0</b>                        |    |
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b>       |                                 |                                 |    |
| Land and Land Rights (350)                       | 0                               |                                 | 14 |
| Structures and Improvements (351)                | 0                               |                                 | 15 |
| Station Equipment (352)                          | 2,256                           |                                 | 16 |
| Overhead Lines (353)                             | 40,176                          |                                 | 17 |
| Underground Lines (356)                          | 11,970                          |                                 | 18 |
| Line Transformers (358)                          | 40,073                          | 3,580                           | 19 |
| Meters (360)                                     | 11,152                          | 354                             | 20 |
| Installation on Customer Premises (361)          | 0                               |                                 | 21 |
| Leased Property on Customer Premises (362)       | 0                               |                                 | 22 |
| Street Lighting and Signal Systems (363)         | 16,763                          | 174                             | 23 |
| <b>Total Transmission and Distribution Plant</b> | <b>122,390</b>                  | <b>4,108</b>                    |    |

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

| Accounts<br>(d)                                  | Retirements<br>During Year<br>(e) | Adjustments<br>Increase or<br>(Decrease)<br>(f) | Balance<br>End of Year<br>(g) |
|--|-----------------------------------|---|-------------------------------|
| <b>INTANGIBLE PLANT</b>                          |                                   |   |                               |
| Organization (301)                               |                                   |   | 0 1                           |
| Franchises and Consents (302)                    |                                   |   | 0 2                           |
| Miscellaneous Intangible Plant (303)             |                                   |   | 0 3                           |
| <b>Total Intangible Plant</b>                    | <b>0</b>                          | <b>0</b>  | <b>0</b>                      |
| <b>STEAM PRODUCTION PLANT</b>                    |                                   |   |                               |
| Land and Land Rights (310)                       |                                   |   | 0 4                           |
| Structures and Improvements (311)                |                                   |   | 0 5                           |
| Steam Power Equipment (312)                      |                                   |   | 0 6                           |
| <b>Total Steam Production Plant</b>              | <b>0</b>                          | <b>0</b>  | <b>0</b>                      |
| <b>HYDRAULIC PRODUCTION PLANT</b>                |                                   |   |                               |
| Land and Land Rights (330)                       |                                   |   | 2,200 7                       |
| Structures and Improvements (331)                |                                   |   | 14,895 8                      |
| Reservoirs, Dams and Waterways (332)             |                                   |   | 26,144 9                      |
| Hydraulic Power Equipment (333)                  |                                   |   | 94,285 10                     |
| <b>Total Hydraulic Production Plant</b>          | <b>0</b>                          | <b>0</b>  | <b>137,524</b>                |
| <b>OTHER PRODUCTION PLANT</b>                    |                                   |   |                               |
| Land and Land Rights (340)                       |                                   |   | 203 11                        |
| Structures and Improvements (341)                |                                   |   | 3,811 12                      |
| Other Power Equipment (342)                      |                                   |   | 321,487 13                    |
| <b>Total Other Production Plant</b>              | <b>0</b>                          | <b>0</b>  | <b>325,501</b>                |
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b>       |                                   |   |                               |
| Land and Land Rights (350)                       |                                   |   | 0 14                          |
| Structures and Improvements (351)                |                                   |   | 0 15                          |
| Station Equipment (352)                          |                                   |   | 2,256 16                      |
| Overhead Lines (353)                             |                                   |   | 40,176 17                     |
| Underground Lines (356)                          |                                   |   | 11,970 18                     |
| Line Transformers (358)                          | 585                               |   | 43,068 19                     |
| Meters (360)                                     | 270                               |   | 11,236 20                     |
| Installation on Customer Premises (361)          |                                   |   | 0 21                          |
| Leased Property on Customer Premises (362)       |                                   |   | 0 22                          |
| Street Lighting and Signal Systems (363)         |                                   |   | 16,937 23                     |
| <b>Total Transmission and Distribution Plant</b> | <b>855</b>                        | <b>0</b>  | <b>125,643</b>                |

### 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 \$10,000 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<br>(a)   | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) |        |
|---|---------------------------------|---------------------------------|--------|
| <b>GENERAL PLANT</b>                                      |                                 |                                 |        |
| Land and Land Rights (370)                                | 0                               |                                 | 24     |
| Structures and Improvements (371)                         | 0                               |                                 | 25     |
| Office Furniture and Equipment (372)                      | 3,570                           |                                 | 26     |
| Computers (372.1)   | 6,584                           |                                 | 27     |
| Transportation Equipment (373)                            | 26,831                          | 2,761                           | 28     |
| Other General Equipment (379)                             | 4,267                           |                                 | 29     |
| <b>Total General Plant</b>                                | <b>41,252</b>                   | <b>2,761</b>                    |        |
| <b>Total utility plant in service directly assignable</b> | <b>626,667</b>                  | <b>6,869</b>                    |        |
| <b>OTHER UTILITY PLANT</b>                                |                                 |                                 |        |
| Other Tangible Property (390)                             | 0                               |                                 | 30     |
| Utility Plant Purchased or Sold (391)                     | 0                               |                                 | 31     |
| Utility Plant in Process of Reclassification (392)        | 0                               |                                 | 32     |
| Utility Plant Leased to Others (393)                      | 0                               |                                 | 33     |
| Property Held for Future Use (394)                        | 0                               |                                 | 34     |
| Construction Work in Progress (395)                       | 0                               |                                 | 35     |
| Utility Plant Acquisition Adjustments (396)               | 0                               |                                 | 36     |
| Other Utility Plant Adjustments (397)                     | 0                               |                                 | 37     |
| <b>Total Other Utility Plant</b>                          | <b>0</b>                        | <b>0</b>                        |        |
| <br>Common Utility Plant Allocated to Electric Department | <br>0                           |                                 | <br>38 |
| <br><b>Total utility plant</b>                            | <br><b>626,667</b>              | <br><b>6,869</b>                |        |

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

| Accounts<br>(d)   | Retirements<br>During Year<br>(e) | Adjustments<br>Increase or<br>(Decrease)<br>(f) | Balance<br>End of Year<br>(g) |
|---|-----------------------------------|---|-------------------------------|
| <b>GENERAL PLANT</b>                                      |                                   |   |                               |
| Land and Land Rights (370)                                |                                   |   | 0 24                          |
| Structures and Improvements (371)                         |                                   |   | 0 25                          |
| Office Furniture and Equipment (372)                      |                                   |   | 3,570 26                      |
| Computers (372.1)   |                                   |   | 6,584 27                      |
| Transportation Equipment (373)                            | 2,334                             |   | 27,258 28                     |
| Other General Equipment (379)                             |                                   |   | 4,267 29                      |
| <b>Total General Plant</b>                                | <b>2,334</b>                      | <b>0</b>  | <b>41,679</b>                 |
| <b>Total utility plant in service directly assignable</b> | <b>3,189</b>                      | <b>0</b>  | <b>630,347</b>                |
| <b>OTHER UTILITY PLANT</b>                                |                                   |   |                               |
| Other Tangible Property (390)                             |                                   |   | 0 30                          |
| Utility Plant Purchased or Sold (391)                     |                                   |   | 0 31                          |
| Utility Plant in Process of Reclassification (392)        |                                   |   | 0 32                          |
| Utility Plant Leased to Others (393)                      |                                   |   | 0 33                          |
| Property Held for Future Use (394)                        |                                   |   | 0 34                          |
| Construction Work in Progress (395)                       |                                   |   | 0 35                          |
| Utility Plant Acquisition Adjustments (396)               |                                   |   | 0 36                          |
| Other Utility Plant Adjustments (397)                     |                                   |   | 0 37                          |
| <b>Total Other Utility Plant</b>                          | <b>0</b>                          | <b>0</b>  | <b>0</b>                      |
| Common Utility Plant Allocated to Electric Department     |                                   |   | 0 38                          |
| <b>Total utility plant</b>                                | <b>3,189</b>                      | <b>0</b>  | <b>630,347</b>                |

## TRANSMISSION AND DISTRIBUTION LINES

| Classification<br>(a)                                  | Miles of Pole Line Owned            |                             |    |
|--|-------------------------------------|-----------------------------|----|
|  | Net Additions<br>During Year<br>(b) | Total<br>End of Year<br>(c) |    |
| <b>Primary Distribution System Voltage(s) -- Urban</b> |                                     |                             |    |
| 2.4/4.16 kV (4kV)                                      |                                     |                             | 1  |
| 7.2/12.5 kV (12kV)                                     |                                     |                             | 2  |
| 14.4/24.9 kV (25kV)                                    |                                     |                             | 3  |
| <b>Other:</b>  |                                     |                             | 4  |
| <b>Primary Distribution System Voltage(s) -- Rural</b> |                                     |                             |    |
| 2.4/4.16 kV (4kV)                                      |                                     |                             | 5  |
| 7.2/12.5 kV (12kV)                                     |                                     |                             | 6  |
| 14.4/24.9 kV (25kV)                                    |                                     |                             | 7  |
| <b>Other:</b>  |                                     |                             | 8  |
| <b>Transmission System</b>                             |                                     |                             |    |
| 34.5 kV  |                                     |                             | 9  |
| 69 kV  |                                     |                             | 10 |
| 115 kV   |                                     |                             | 11 |
| 138 kV   |                                     |                             | 12 |
| <b>Other:</b>  |                                     |                             | 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<br>(a)                                   | Amount<br>(b) |
|--|---------------|
| Customers added on rural lines during year:          | 1             |
| Farm Customers                                       | 2             |
| Nonfarm Customers                                    | 1 3           |
| <b>Total</b>   | <b>1 4</b>    |
| Customers on rural lines at end of year:             | 5             |
| Rural Customers (served at rural rates):             | 6             |
| Farm   | 7             |
| Nonfarm  | 15 8          |
| <b>Total</b>   | <b>15 9</b>   |
| Customers served at other than rural rates:          | 10            |
| Farm   | 11            |
| Nonfarm  | 12            |
| <b>Total</b>   | <b>0 13</b>   |
| <b>Total customers on rural lines at end of year</b> | <b>15 14</b>  |

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

| Monthly Peak |              |                       |                             |                                  |                         | Monthly Energy Usage |    |
|--------------|--------------|-----------------------|-----------------------------|----------------------------------|-------------------------|----------------------|----|
| Month<br>(a) | kW<br>(b)    | Day<br>of Week<br>(c) | Date<br>(MM/DD/YYYY)<br>(d) | Time Beginning<br>(HH:MM)<br>(e) | (kWh)<br>(000's)<br>(f) |                      |    |
| January      | 01           | 711                   | Saturday                    | 01/20/2001                       | 18:00                   | 369                  | 1  |
| February     | 02           | 714                   | Sunday                      | 02/18/2001                       | 10:00                   | 347                  | 2  |
| March        | 03           | 592                   | Sunday                      | 03/04/2001                       | 10:00                   | 328                  | 3  |
| April        | 04           | 537                   | Wednesday                   | 04/11/2001                       | 18:00                   | 259                  | 4  |
| May          | 05           | 497                   | Tuesday                     | 05/15/2001                       | 21:00                   | 247                  | 5  |
| June         | 06           | 655                   | Thursday                    | 06/28/2001                       | 18:00                   | 264                  | 6  |
| July         | 07           | 721                   | Tuesday                     | 07/31/2001                       | 15:00                   | 322                  | 7  |
| August       | 08           | 765                   | Sunday                      | 08/05/2001                       | 18:00                   | 300                  | 8  |
| September    | 09           | 544                   | Thursday                    | 09/06/2001                       | 18:00                   | 248                  | 9  |
| October      | 10           | 556                   | Monday                      | 10/29/2001                       | 19:00                   | 280                  | 10 |
| November     | 11           | 611                   | Monday                      | 11/26/2001                       | 18:00                   | 288                  | 11 |
| December     | 12           | 720                   | Saturday                    | 12/29/2001                       | 18:00                   | 350                  | 12 |
| <b>Total</b> | <b>7,623</b> |                       |                             |                                  |                         | <b>3,602</b>         |    |

**System Name**

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

|                        |                 |
|------------------------|-----------------|
| <b>Type of Reading</b> | <b>Supplier</b> |
|------------------------|-----------------|

**ELECTRIC ENERGY ACCOUNT**

| Particulars<br>(a)   | kWh (000's)<br>(b) |           |
|--|--------------------|-----------|
| <b>Source of Energy</b>  |                    |           |
| <b>Generation (excluding Station Use):</b>                               |                    |           |
| Fossil Steam   |                    | 1         |
| Nuclear Steam  |                    | 2         |
| Hydraulic  | 290                | 3         |
| Internal Combustion Turbine  | 31                 | 4         |
| Internal Combustion Reciprocating  |                    | 5         |
| Non-Conventional (wind, photovoltaic, etc.)                              |                    | 6         |
| <b>Total Generation</b>  | <b>321</b>         | <b>7</b>  |
| Purchases  | 3,602              | 8         |
| Interchanges:  |                    | 9         |
| In (gross)   |                    | 9         |
| Out (gross)  |                    | 10        |
| Net  | <b>0</b>           | 11        |
| Transmission for/by others (wheeling):                                   |                    | 12        |
| Received   |                    | 12        |
| Delivered  |                    | 13        |
| Net  | <b>0</b>           | 14        |
| <b>Total Source of Energy</b>  | <b>3,923</b>       | <b>15</b> |
| <b>Disposition of Energy</b>   |                    |           |
| Sales to Ultimate Consumers (including interdepartmental sales)          | 3,483              | 18        |
| Sales For Resale   |                    | 19        |
| <b>Energy Used by the Company (excluding station use):</b>               |                    | <b>20</b> |
| Electric Utility   |                    | 21        |
| Common (office, shops, garages, etc. serving 2 or more util. depts.)     |                    | 22        |
| <b>Total Used by Company</b>   | <b>0</b>           | <b>23</b> |
| <b>Total Sold and Used</b>   | <b>3,483</b>       | <b>24</b> |
| <b>Energy Losses:</b>  |                    | <b>25</b> |
| Transmission Losses (if applicable)                                      |                    | 26        |
| Distribution Losses  | 440                | 27        |
| <b>Total Energy Losses</b>   | <b>440</b>         | <b>28</b> |
| <b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b> | <b>11.2159%</b>    | <b>29</b> |
| <b>Total Disposition of Energy</b>                                       | <b>3,923</b>       | <b>30</b> |

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

| Type of Sales/Rate Class Title<br>(a)                       | Rate Schedule<br>(b) | Avg. No. of Customers<br>(c) | kWh (000 Omitted)<br>(d) |   |
|---|----------------------|------------------------------|--------------------------|---|
| <b>Residential Sales</b>                                    |                      |                              |                          |   |
| RESIDENTIAL   | RG-1                 | 371                          | 2,363                    | 1 |
| <b>Total Sales for Residential Sales</b>                    |                      | <b>371</b>                   | <b>2,363</b>             |   |
| <b>Commercial &amp; Industrial</b>                          |                      |                              |                          |   |
| GENERAL   | GS-1                 | 42                           | 964                      | 2 |
| WATER PUMPING   | MP-1                 | 2                            | 56                       | 3 |
| <b>Total Sales for Commercial &amp; Industrial</b>          |                      | <b>44</b>                    | <b>1,020</b>             |   |
| <b>Public Street &amp; Highway Lighting</b>                 |                      |                              |                          |   |
| STREET LIGHTS   | MS-1                 | 3                            | 100                      | 4 |
| <b>Total Sales for Public Street &amp; Highway Lighting</b> |                      | <b>3</b>                     | <b>100</b>               |   |
| <b>Sales for Resale</b>                                     |                      |                              |                          |   |
| NONE  |                      |                              |                          | 5 |
| <b>Total Sales for Sales for Resale</b>                     |                      | <b>0</b>                     | <b>0</b>                 |   |
| <b>TOTAL SALES FOR ELECTRICITY</b>                          |                      | <b>418</b>                   | <b>3,483</b>             |   |

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

| <b>Demand kW<br/>(e)</b> | <b>Customer or<br/>Distribution kW<br/>(f)</b> | <b>Tariff<br/>Revenues<br/>(g)</b> | <b>PCAC<br/>Revenues<br/>(h)</b> | <b>Total<br/>Revenues<br/>(g)+(h)</b> |          |
|--------------------------|--|------------------------------------|----------------------------------|---------------------------------------|----------|
|                          |  | 124,495                            | 3,800                            | <b>128,295</b>                        | <b>1</b> |
| <b>0</b>                 | <b>0</b>                                       | <b>124,495</b>                     | <b>3,800</b>                     | <b>128,295</b>                        |          |
|                          |  | 59,476                             | 1,725                            | <b>61,201</b>                         | <b>2</b> |
|                          |  | 2,797                              | 117                              | <b>2,914</b>                          | <b>3</b> |
| <b>0</b>                 | <b>0</b>                                       | <b>62,273</b>                      | <b>1,842</b>                     | <b>64,115</b>                         |          |
|                          |  | 5,577                              | 217                              | <b>5,794</b>                          | <b>4</b> |
| <b>0</b>                 | <b>0</b>                                       | <b>5,577</b>                       | <b>217</b>                       | <b>5,794</b>                          |          |
|                          |  |                                    |                                  | <b>0</b>                              | <b>5</b> |
| <b>0</b>                 | <b>0</b>                                       | <b>0</b>                           | <b>0</b>                         | <b>0</b>                              |          |
| <b>0</b>                 | <b>0</b>                                       | <b>192,345</b>                     | <b>5,859</b>                     | <b>198,204</b>                        |          |

### PURCHASED POWER STATISTICS

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

| Particulars<br>(a)                         | (b)             |                 | (c)            |                 |    |
|--|-----------------|-----------------|----------------|-----------------|----|
| Name of Vendor                             | DAIRYLAND POWER |                 |                |                 | 1  |
| Point of Delivery                          | MERRILLAN       |                 |                |                 | 2  |
| Type of Power Purchased (firm, dump, etc.) | NON-FIRM        |                 |                |                 | 3  |
| Voltage at Which Delivered                 | 2400            |                 |                |                 | 4  |
| Point of Metering                          | DIESEL PLANT    |                 |                |                 | 5  |
| Total of 12 Monthly Maximum Demands -- kW  | 7,623           |                 |                |                 | 6  |
| Average load factor                        | <b>64.7284%</b> |                 |                |                 | 7  |
| Total Cost of Purchased Power              | 97,060          |                 |                |                 | 8  |
| Average cost per kWh                       | <b>0.0269</b>   |                 |                |                 | 9  |
| On-Peak Hours (if applicable)              |                 |                 |                |                 | 10 |
| Monthly purchases --- kWh (000):           | <b>On-peak</b>  | <b>Off-peak</b> | <b>On-peak</b> | <b>Off-peak</b> | 11 |
| January                                    | 369             |                 |                |                 | 12 |
| February                                   | 347             |                 |                |                 | 13 |
| March                                      | 328             |                 |                |                 | 14 |
| April                                      | 259             |                 |                |                 | 15 |
| May  | 247             |                 |                |                 | 16 |
| June                                       | 264             |                 |                |                 | 17 |
| July                                       | 322             |                 |                |                 | 18 |
| August                                     | 300             |                 |                |                 | 19 |
| September                                  | 248             |                 |                |                 | 20 |
| October                                    | 280             |                 |                |                 | 21 |
| November                                   | 288             |                 |                |                 | 22 |
| December                                   | 350             |                 |                |                 | 23 |
| <b>Total kWh (000)</b>                     | <b>3,602</b>    | <b>0</b>        |                |                 | 24 |

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

### PRODUCTION STATISTICS TOTALS

| Particulars<br>(a)  | Total<br>(b) | Total<br>(b) |
|---|--------------|--------------|
| Name of Plant   | ██████████   | 1            |
| Unit Identification   | ██████████   | 2            |
| Type of Generation  | ██████████   | 3            |
| kWh Net Generation (000)  | 287          | 4            |
| Is Generation Metered or Estimated?   | ██████████   | 5            |
| Is Exciter & Station Use Metered or Estimated?  | ██████████   | 6            |
| 60-Minute Maximum Demand--kW (est. if not meas.)  | 0            | 7            |
| Date and Hour of Such Maximum Demand  |              | 8            |
| <b>Load Factor</b>  |              | 9            |
| Maximum Net Generation in Any One Day   | 0            | 10           |
| Date of Such Maximum  |              | 11           |
| Number of Hours Generators Operated   |              | 12           |
| Maximum Continuous or Dependable Capacity--kW   | 868          | 13           |
| Is Plant Owned or Leased?   | ██████████   | 14           |
| Total Production Expenses   | 5,667        | 15           |
| <b>Cost per kWh of Net Generation (\$)</b>  | 20           | 16           |
| Monthly Net Generation --- kWh (000):   |              |              |
| January   | 12           | 17           |
| February  | 12           | 18           |
| March   | 22           | 19           |
| April   | 36           | 20           |
| May   | 30           | 21           |
| June  | 28           | 22           |
| July  | 20           | 23           |
| August  | 20           | 24           |
| September   | 30           | 25           |
| October   | 21           | 26           |
| November  | 24           | 27           |
| December  | 32           | 28           |
| <b>Total kWh (000)</b>  | 287          | 29           |
| Gas Consumed--Therms  | 0            | 30           |
| Average Cost per Therm Burned (\$)  | 0.0000       | 31           |
| Fuel Oil Consumed Barrels (42 gal.)   | 0            | 32           |
| Average Cost per Barrel of Oil Burned (\$)  |              | 33           |
| Specific Gravity  |              | 34           |
| Average BTU per Gallon  |              | 35           |
| Lubricating Oil Consumed--Gallons   | 0            | 36           |
| Average Cost per Gallon (\$)  |              | 37           |
| kWh Net Generation per Gallon of Fuel Oil   |              | 38           |
| kWh Net Generation per Gallon of Lubr. Oil  |              | 39           |
| Does plant produce steam for heating or other purposes in addition to elec. generation? | ██████████   | 40           |
| Coal consumed--tons (2,000 lbs.)  | 0            | 42           |
| Average Cost per Ton (\$)   |              | 43           |
| Kind of Coal Used   |              | 44           |
| Average BTU per Pound   |              | 45           |
| Water Evaporated--Thousands of Pounds   | 0            | 46           |
| Is Water Evaporated, Metered or Estimated?  | ██████████   | 47           |
| Lbs. of Steam per Lb. of Coal or Equivalent Fuel  |              | 48           |
| Lbs. of Coal or Equiv. Fuel per kWh Net Gen.  |              | 49           |
| Based on Total Coal Used at Plant   |              | 50           |
| Based on Coal Used Solely in Electric Generation  |              | 51           |
| Average BTU per kWh Net Generation  |              | 52           |
| Total Cost of Fuel (Oil and/or Coal)  |              | 53           |
| per kWh Net Generation (\$)   |              | 54           |

### PRODUCTION STATISTICS

| Particulars<br>(a)  | Plant<br>(b) | Plant<br>(c)   | Plant<br>(d) | Plant<br>(e) |    |
|---|--------------|----------------|--------------|--------------|----|
| Name of Plant   | DIESEL       | HYDRO          |              |              | 1  |
| Unit Identification   | DIESEL       | HYDRO          |              |              | 2  |
| Type of Generation  | RECIP        | HYDRO          |              |              | 3  |
| kWh Net Generation (000)  | 0            | 287            |              |              | 4  |
| Is Generation Metered or Estimated?   | M            | M              |              |              | 5  |
| Is Exciter & Station Use Metered or Estimated?  | M            |                |              |              | 6  |
| 60-Minute Maximum Demand--kW (est. if not meas.)  |              |                |              |              | 7  |
| Date and Hour of Such Maximum Demand  |              |                |              |              | 8  |
| <b>Load Factor</b>  |              |                |              |              | 9  |
| Maximum Net Generation in Any One Day   |              |                |              |              | 10 |
| Date of Such Maximum  |              |                |              |              | 11 |
| Number of Hours Generators Operated   |              |                |              |              | 12 |
| Maximum Continuous or Dependable Capacity--kW   | 808          | 60             |              |              | 13 |
| Is Plant Owned or Leased?   | O            | O              |              |              | 14 |
| Total Production Expenses   |              | 5,667          |              |              | 15 |
| <b>Cost per kWh of Net Generation (\$)</b>  |              | <b>19.7456</b> |              |              | 16 |
| Monthly Net Generation --- kWh (000):   |              |                |              |              |    |
| January   |              |                | 12           |              | 17 |
| February  |              |                | 12           |              | 18 |
| March   |              |                | 22           |              | 19 |
| April   |              |                | 36           |              | 20 |
| May   |              |                | 30           |              | 21 |
| June  |              |                | 28           |              | 22 |
| July  |              |                | 20           |              | 23 |
| August  |              |                | 20           |              | 24 |
| September   |              |                | 30           |              | 25 |
| October   |              |                | 21           |              | 26 |
| November  |              |                | 24           |              | 27 |
| December  |              |                | 32           |              | 28 |
| <b>Total kWh (000)</b>  | <b>0</b>     | <b>287</b>     |              |              | 29 |
| Gas Consumed--Therms  |              |                |              |              | 30 |
| Average Cost per Therm Burned (\$)  |              |                |              |              | 31 |
| Fuel Oil Consumed Barrels (42 gal.)   |              |                |              |              | 32 |
| Average Cost per Barrel of Oil Burned (\$)  |              |                |              |              | 33 |
| Specific Gravity  |              |                |              |              | 34 |
| Average BTU per Gallon  |              |                |              |              | 35 |
| Lubricating Oil Consumed--Gallons   |              |                |              |              | 36 |
| Average Cost per Gallon (\$)  |              |                |              |              | 37 |
| kWh Net Generation per Gallon of Fuel Oil   |              |                |              |              | 38 |
| kWh Net Generation per Gallon of Lubr. Oil  |              |                |              |              | 39 |
| Does plant produce steam for heating or other purposes in addition to elec. generation? |              |                |              |              | 40 |
| Coal consumed--tons (2,000 lbs.)  |              |                |              |              | 42 |
| Average Cost per Ton (\$)   |              |                |              |              | 43 |
| Kind of Coal Used   |              |                |              |              | 44 |
| Average BTU per Pound   |              |                |              |              | 45 |
| Water Evaporated--Thousands of Pounds   |              |                |              |              | 46 |
| Is Water Evaporated, Metered or Estimated?  |              |                |              |              | 47 |
| Lbs. of Steam per Lb. of Coal or Equivalent Fuel  |              |                |              |              | 48 |
| Lbs. of Coal or Equiv. Fuel per kWh Net Gen.  |              |                |              |              | 49 |
| Based on Total Coal Used at Plant   |              |                |              |              | 50 |
| Based on Coal Used Solely in Electric Generation  |              |                |              |              | 51 |
| Average BTU per kWh Net Generation  |              |                |              |              | 52 |
| Total Cost of Fuel (Oil and/or Coal)  |              |                |              |              | 53 |
| per kWh Net Generation (\$)   |              |                |              |              | 54 |

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

| Name of Plant<br>(a) | Unit No.<br>(b) | Year<br>Installed<br>(c) | Type (Recip.<br>or Turbine)<br>(d) | Manufacturer<br>(e) | RPM<br>(f) | Rated HP<br>Each Unit<br>(g) | 1 |
|----------------------|-----------------|--------------------------|------------------------------------|---------------------|------------|------------------------------|---|
| DIESEL               | 2               | 1943                     |                                    | FAIRBANKS MORRIS    |            | 1,050                        | 1 |
| <b>Total</b>         |                 |                          |                                    |                     |            | <u><u>1,050</u></u>          |   |

### STEAM PRODUCTION PLANTS (cont.)

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

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

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

| <b>Generators</b>     |                        |  |          |                     |            |   |   |
|-----------------------|------------------------|--|----------|---------------------|------------|---|---|
| Year Installed<br>(h) | Voltage<br>(kV)<br>(i) | kWh Generated                                    |          | Rated Unit Capacity |            | Total Rated Plant Capacity<br>(kW)<br>(m) | Total Maximum Continuous Plant Capacity (kW)<br>(n) |
|                       |                        | by Each Unit Generator During Yr. (000's)<br>(j) |          | kW<br>(k)           | kVA<br>(l) |   |   |
| 1943                  |                        |  |          | 814                 | 725        | 800                                       | <b>1</b>  |
| <b>Total</b>          |                        | <b>0</b>   | <b>0</b> | <b>814</b>          | <b>725</b> | <b>800</b>                                | <b>0</b>  |

### HYDRAULIC GENERATING PLANTS

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

| Name of Plant<br>(a) | Name of Stream<br>(b) | Control<br>(Attended,<br>Automatic or<br>Remote)<br>(c) | Type<br>(d) | Prime Movers    |                          |              |                              |   |
|----------------------|-----------------------|---|-------------|-----------------|--------------------------|--------------|------------------------------|---|
|                      |                       |   |             | Unit No.<br>(e) | Year<br>Installed<br>(f) | RPM<br>(g)   | Rated HP<br>Each Unit<br>(h) |   |
| HYDRO                | Halls Cree            | automatic   | v           | 1               |                          |              | 100                          | 1 |
|                      |                       |   |             |                 |                          | <b>Total</b> | <b>100</b>                   |   |

### HYDRAULIC GENERATING PLANTS (cont.)

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

| Generators                     |                          |                          |                        |   |                     |            | Total<br>Rated<br>Plant<br>Capacity<br>(kW)<br>(p) | Total<br>Maximum<br>Continuous<br>Plant<br>Capacity (kW)<br>(q) |
|--------------------------------|--------------------------|--------------------------|------------------------|---|---------------------|------------|--|---|
| Rated Operating<br>Head<br>(i) | Operating<br>Head<br>(j) | Year<br>Installed<br>(k) | Voltage<br>(kV)<br>(l) | kWh Generated by<br>Each Unit During<br>Year (000's)<br>(m) | Rated Unit Capacity |            |  |   |
|                                |                          |                          |                        |   | kW<br>(n)           | kVA<br>(o) |  |   |
|                                | 16                       | 1,992                    |                        |   | 93                  | 100        |  | 60  |
| <b>Total</b>                   |                          |                          |                        | <b>0</b>  | <b>93</b>           | <b>100</b> | <b>0</b>   | <b>60</b>   |

### SUBSTATION EQUIPMENT

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

| Particulars<br>(a) | (b) | (c) | Utility Designation<br>(d) | (e) | (f) |
|--------------------|-----|-----|----------------------------|-----|-----|
|--------------------|-----|-----|----------------------------|-----|-----|

NONE

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

| Particulars<br>(a)                                  | Number of<br>Watt-Hour<br>Meters<br>(b) | Line Transformers |                            | 1         |
|---|---|-------------------|----------------------------|-----------|
|   |   | Number<br>(c)     | Total Cap.<br>(kVA)<br>(d) |           |
| Number first of year                                | 416                                     | 170               | 0                          | 1         |
| Acquired during year                                | 12                                      | 6                 |                            | 2         |
| <b>Total</b>  | <b>428</b>                              | <b>176</b>        | <b>0</b>                   | <b>3</b>  |
| Retired during year                                 | 10                                      | 2                 |                            | 4         |
| Sales, transfers or adjustments increase (decrease) |   |                   |                            | 5         |
| <b>Number end of year</b>                           | <b>418</b>                              | <b>174</b>        | <b>0</b>                   | <b>6</b>  |
| <b>Number end of year accounted for as follows:</b> |   |                   |                            | <b>7</b>  |
| In customers' use                                   | 396                                     | 168               |                            | 8         |
| In utility's use                                    | 20                                      |                   |                            | 9         |
| Inactive transformers on system                     |   |                   |                            | 10        |
| Locked meters on customers' premises                |   |                   |                            | 11        |
| In stock  | 2                                       | 6                 |                            | 12        |
| <b>Total end of year</b>                            | <b>418</b>                              | <b>174</b>        | <b>0</b>                   | <b>13</b> |

### STREET LIGHTING EQUIPMENT

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

| Particulars<br>(a)                    | Watts<br>(b) | Number<br>Each Type<br>(c) | kWh Used<br>Annually<br>(d) |   |
|---------------------------------------|--------------|----------------------------|-----------------------------|---|
| <b>Street Lighting Non-Ornamental</b> |              |                            |                             |   |
| Mercury Vapor                         | 175          | 78                         | 70,102                      | 1 |
| Sodium Vapor                          | 100          | 39                         | 16,614                      | 2 |
| Sodium Vapor                          | 400          | 8                          | 12,992                      | 3 |
| <b>Total</b>                          |              | <b>125</b>                 | <b>99,708</b>               |   |
| <b>Ornamental</b>                     |              |                            |                             |   |
| NONE                                  |              |                            |                             | 4 |
| <b>Total</b>                          |              | <b>0</b>                   | <b>0</b>                    |   |
| <b>Other</b>                          |              |                            |                             |   |
| NONE                                  |              |                            |                             | 5 |
| <b>Total</b>                          |              | <b>0</b>                   | <b>0</b>                    |   |

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Operation Supplies and Expense (552) increased because a line truck was repaired and there were downed power lines that needed to be repaired.

Fuel (531) less than last year because Dairyland Power did not require as much running of the hydro plant.

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