



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Principal Office: 500 N. CHESTNUT AVENUE
OCONTO FALLS, WI 54154

For the Year Ended: DECEMBER 31, 2001

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Utility Address: 500 N. CHESTNUT AVENUE
OCONTO FALLS, WI 54154

When was utility organized? 3/6/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LON BUSHEY

Title: UTILITY MANAGER

Office Address:

500 N. CHESTNUT AVENUE
OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4505

Fax Number: (920) 846 - 4512

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

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

Name: JAMES KARDOSKEE

Title: PRESIDENT

Office Address:

500 N. CHESTNUT AVENUE
P.O. BOX 70
OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4505

Fax Number: (920) 846 - 4512

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

Date of most recent audit report: 3/12/2002

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

Names and titles of utility management including manager or superintendent:

Name: LON BUSHEY

Title: UTILITY MANAGER

Office Address:

500 N. CHESTNUT AVENUE
P.O. BOX 70
OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4510

Fax Number: (920) 846 - 4512

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- GAIL ANGUS
- JAMES KARDOSKEE, PRESIDENT
- JAMES PATENAUDE
- LORETTA SHELLMAN
- CARL VOWINKEL

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,459,251	2,397,848	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,004,143	1,779,149	2
Depreciation Expense (403)	219,160	204,174	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	148,879	142,639	5
Total Operating Expenses	2,372,182	2,125,962	
Net Operating Income	87,069	271,886	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	87,069	271,886	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	48,761	56,049	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	48,761	56,049	
Total Income	135,830	327,935	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	135,830	327,935	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	54,367	57,245	14
Amortization of Debt Discount and Expense (428)	3,700	3,300	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	13,289	18,565	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	71,356	79,110	
Net Income	64,474	248,825	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,025,988	1,786,096	20
Balance Transferred from Income (433)	64,474	248,825	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	6,234	8,933	25
Total Unappropriated Earned Surplus End of Year (216)	2,084,228	2,025,988	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	48,761	5
Total (Acct. 419):	48,761	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATED TO MUNICIPALITY	6,234	12
Total (Acct. 439)--Debit:	6,234	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	507,615	1,951,636	0	0	2,459,251	1	
Less: interdepartmental sales	0	14,295	0	0	14,295	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	185	(270)			(85)	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	507,430	1,937,611	0	0	2,445,041		

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	74,452		74,452	1
Electric operating expenses	193,898		193,898	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,783		2,783	8
Electric utility plant accounts	58,832		58,832	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	329,965	0	329,965	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,293,860	6,697,905	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,234,420	2,037,360	2
Net Utility Plant	5,059,440	4,660,545	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	286,765	268,005	5
Other Investments (124)	316,074	216,472	6
Special Funds (125)	432,925	321,500	7
Total Other Property and Investments	1,035,764	805,977	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,939	11,729	8
Temporary Cash Investments (132)	209,791	744,170	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	275,214	251,056	11
Other Accounts Receivable (143)	38,318	110,843	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	89,898	86,817	14
Materials and Supplies (150)	82,141	89,089	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	700,301	1,293,704	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	23,494	21,356	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	166,484	166,484	20
Total Deferred Debits	189,978	187,840	
Total Assets and Other Debits	6,985,483	6,948,066	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,645,975	1,334,818	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,084,228	2,025,988	23
Total Proprietary Capital	3,730,203	3,360,806	
LONG-TERM DEBT			
Bonds (221)	1,405,000	1,325,000	24
Advances from Municipality (223)	59,516	392,747	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,464,516	1,717,747	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	140,453	33,246	28
Payables to Municipality (233)	317,426	349,904	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	23,651	31
Interest Accrued (237)	5,700	19,300	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	463,579	426,101	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	32,822	198,372	36
Total Deferred Credits	32,822	198,372	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,294,363	1,245,040	41
Total Liabilities and Other Credits	6,985,483	6,948,066	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,932,735	0	0	3,361,125	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,932,735	0	0	3,361,125	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	658,321	0	0	1,576,099	10
Total Accumulated Provision	658,321	0	0	1,576,099	
Net Utility Plant	3,274,414	0	0	1,785,026	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	600,954	1,436,406			2,037,360	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	75,924	143,236			219,160	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,836				2,836	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		7,573			7,573	10
Other credits (specify):						11
					0	12
Total credits	78,760	150,809	0	0	229,569	13
Debits during year						14
Book cost of plant retired	21,393	11,116			32,509	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	21,393	11,116	0	0	32,509	19
Balance End of Year	658,321	1,576,099	0	0	2,234,420	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			76,187		76,187	83,254	2
Total Electric Utility					76,187	83,254	

Account	Total End of Year	Amount Prior Year	
Electric utility total	76,187	83,254	1
Water utility	5,954	5,835	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	82,141	89,089	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 MORTGAGE REVENUE BONDS	3,100	428	18,256	1
2001 BONDS	600	428	5,238	2
Total			23,494	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,334,818	1
Changes during year (explain):		
HIGH SCHOOL ADDITION	194,940	2
ELECTRIC LINE EXTENSION	113,146	3
STREET LIGHTS	3,071	4
Balance end of year	<u>1,645,975</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 MRB's	12/01/1995	12/01/2012	5.00%	1,240,000	1
2001 REVENUE BONDS	12/01/2001	12/01/2011	4.52%	165,000	2
Total Bonds (Account 221):				1,405,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1998 ADVANCE FROM CABLE TV	07/30/1998	07/30/2000	4.00%	32,057	1
2000 G.O.	08/10/2000	08/10/2010	6.70%	0	2
1993 G.O.	05/01/1993	05/01/2005	4.00%	27,459	3
Total for Account 223				59,516	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	23,651	1
Accruals:		
Charged water department expense	70,422	2
Charged electric department expense	78,457	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	148,879	
Taxes paid during year:		
County, state and local taxes	144,564	6
Social Security taxes	24,682	7
PSC Remainder Assessment	3,105	8
Other (explain):		
LICENSE FEE	179	9
Total payments and other debits	172,530	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1995 MRB	5,400	54,367	54,667	5,100	2
Subtotal	5,400	54,367	54,667	5,100	
Advances from Municipality (223)					
93 G.O.	400	1,728	1,928	200	3
1998 ADVANCE FROM CABLE TV FUND	600	1,835	2,035	400	4
2000 G.O.	12,900	9,726	22,626	0	5
Subtotal	13,900	13,289	26,589	600	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	19,300	67,656	81,256	5,700	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	709,402	535,638	0	0	0	1,245,040	1
Add credits during year:							
For Services		31,098				31,098	2
For Mains	475					475	3
Other (specify):							
LINE EXTENSION		17,750				17,750	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	709,877	584,486	0	0	0	1,294,363	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
RECEIVABLE FROM TIF	286,765	1
Total (Acct. 123):	286,765	
Other Investments (124):		
LONG TERM RECEIVABLES FROM OTHER FUNDS	202,585	2
INVESTMENT IN AMERICAN TRANSMISSION COMPANY	113,489	3
Total (Acct. 124):	316,074	
Special Funds (125):		
REDEMPTION ACCOUNT	160,925	4
RESERVE ACCOUNT	160,000	5
REPLACEMENT ACCOUNT	112,000	6
Total (Acct. 125):	432,925	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	84,900	8
Electric	187,784	9
Sewer (Regulated)		10
Other (specify):		
PUBLIC BENEFITS RECEIVABLE	2,530	11
Total (Acct. 142):	275,214	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER ACCOUNTS RECEIVABLE - EXTENSION OF ELECTRIC SERVICE	38,318	14
Total (Acct. 143):	38,318	
Receivables from Municipality (145):		
WISCONSIN RETIREMENT CREDIT	5,693	15
TAX ROLL ITEMS	4,481	16
CONSTRUCTION RELATED ITEMS	46,461	17
BORROWING TO LIBRARY FUND	16,800	18
MISCELLANEOUS ITEMS UNDER \$5,000	16,463	19
Total (Acct. 145):	89,898	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE	20	
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	21	
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION CHARGES	166,484	22
Total (Acct. 183):	166,484	
Payables to Municipality (233):		
DEBT REFINANCING	282,095	23
CONSTRUCTION COSTS PAID BY CITY	13,680	24
CONSTRUCTION COSTS PAID BY CABLE TV	20,355	25
PAYABLE TO WASTEWATER	1,296	26
Total (Acct. 233):	317,426	
Other Deferred Credits (253):		
PUBLIC BENEFITS	6,162	27
ACCRUED COMPENSATED ABSENCES	26,660	28
Total (Acct. 253):	32,822	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,759,158	3,236,235	0	0	6,995,393	1
Materials and Supplies	5,894	79,720	0	0	85,614	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	629,637	1,506,252	0	0	2,135,889	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	709,639	560,062	0	0	1,269,701	6
Other (specify):					0	7
Average Net Rate Base	2,425,776	1,249,641	0	0	3,675,417	
Net Operating Income	171,396	(84,327)	0	0	87,069	8
Net Operating Income as a percent of Average Net Rate Base	7.07%	-6.75%	N/A	N/A	2.37%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,490,396	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,055,108	3
Other (Specify):		4
Total Average Proprietary Capital	3,545,504	
Net Income		
Net Income	64,474	5
Percent Return on Proprietary Capital	1.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The utility made an investment of transmission lines and cash in American Transmission Company.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The electric utility switched wholesale power suppliers during the year. Power is now purchased from WPPI.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email received 1/16/03:

Question # 1: "... no Fuel or Power Purchased for Pumping in Account 622..."

On page W-5 what was supposed to be account # 622 was mistakenly entered as 620. The figures (monies) reported as 620 (labor) are really account 622 (power purchased) figures. This will be reported correctly in the future.

Question #2: "... footnote to the Monthly Demand and Energy usage ..."

According to our Audit firm, the WEGS (system) would not allow the combined usage number of two providers to be entered. Oconto Falls switched electric providers in May 2001, which resulted in two providers with different billing cycles, invoicing Oconto Falls during the same month. The auditors were not able to save the spreadsheet with the correct number, thus they entered a one-time 45 day entry. This is a one-time occurrence.

Sincerely,

Lionel J. Bushey II
Utility Manager

January 6, 2003

Mr. Lon Bushey, Utility Manager
Oconto Falls Water and Light Commission
500 North Chestnut Avenue
Oconto Falls, WI 54154-1111

2001 Analytical Review DWCCA-4360-PJL

Dear Mr. Bushey:

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

1. Please explain why there is no Fuel or Power Purchased for Pumping in Account 622 in the Water Operation & Maintenance Expenses schedule on page W-5 and confirm that this item will be properly reported in the future.
2. In regard to the footnote to the Monthly Peak Demand and Energy Usage schedule on page E-10 explaining the utility's problem entering the number it wanted in column (f), please confirm that the need to enter 45 days of measured kWh is a one time occurrence due to switching suppliers.

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

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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Oconto Falls.doc

MR LON BUSHEY

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

Oconto Falls Water and Light Commission
Oconto Falls, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin for Oconto Falls Water and Light Commission, an enterprise fund of the City of Oconto Falls, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Oconto Falls Water and Light Commission and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 12, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	505,042	1
Total Sales of Water	505,042	
Other Operating Revenues		
Forfeited Discounts (470)	999	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,574	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,573	
Total Operating Revenues	507,615	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	18,734	9
Water Treatment Expenses (630-635)	9,863	10
Transmission and Distribution Expenses (640-655)	55,369	11
Customer Accounts Expenses (901-904)	14,164	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	91,743	14
Total Operation and Maintenance Expenses	189,873	
Other Operating Expenses		
Depreciation Expense (403)	75,924	15
Amortization Expense (404-407)		16
Taxes (408)	70,422	17
Total Other Operating Expenses	146,346	
Total Operating Expenses	336,219	
NET OPERATING INCOME	171,396	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	898	44,475	182,707	4
Commercial	163	30,110	90,517	5
Industrial	17	32,735	48,670	6
Total Metered Sales to General Customers (461)	1,078	107,320	321,894	
Private Fire Protection Service (462)	17		16,248	7
Public Fire Protection Service (463)	1		148,814	8
Other Sales to Public Authorities (464)	25	5,419	18,086	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,121	112,739	505,042	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	148,814	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	148,814	
Forfeited Discounts (470):		
Customer late payment charges	999	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	999	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,574	10
Other (specify): NONE		11
Total Other Water Revenues (474)	1,574	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	13,135	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	5,599	9
Total Pumping Expenses	18,734	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,982	10
Chemicals (631)	7,881	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	9,863	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	20,198	14
Operation Supplies and Expenses (641)	11,928	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	15,278	17
Maintenance of Services (652)	1,911	18
Maintenance of Meters (653)	2,721	19
Maintenance of Hydrants (654)	3,333	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	55,369	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,127	22
Accounting and Collecting Labor (902)	12,006	23
Supplies and Expenses (903)	846	24
Uncollectible Accounts (904)	185	25
Total Customer Accounts Expenses	14,164	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	28,756	27
Office Supplies and Expenses (921)	6,099	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	11,601	30
Property Insurance (924)	699	31
Injuries and Damages (925)	368	32
Employee Pensions and Benefits (926)	37,664	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	4,118	35
Transportation Expenses (933)	2,438	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	91,743	
 Total Operation and Maintenance Expenses	189,873	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		64,604	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,157	2
Net property tax equivalent		63,447	
Social Security		6,694	3
PSC Remainder Assessment		281	4
Other (specify): NONE			5
Total tax expense		<u>70,422</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236985				3
County tax rate	mills		6.759021				4
Local tax rate	mills		9.072111				5
School tax rate	mills		11.395611				6
Voc. school tax rate	mills		1.920845				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.384573				10
Less: state credit	mills		1.407830				11
Net tax rate	mills		27.976743				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.072111				14
Combined School Tax Rate	mills		13.316456				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.388567				17
Total Tax Rate	mills		29.384573				18
Ratio of Local and School Tax to Total	dec.		0.761916				19
Total tax net of state credit	mills		27.976743				20
Net Local and School Tax Rate	mills		21.315919				21
Utility Plant, Jan. 1	\$	3,585,582	3,585,582				22
Materials & Supplies	\$	5,835	5,835				23
Subtotal	\$	3,591,417	3,591,417				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,591,417	3,591,417				26
Assessment Ratio	dec.		0.843900				27
Assessed Value	\$	3,030,797	3,030,797				28
Net Local & School Rate	mills		21.315919				29
Tax Equiv. Computed for Current Year	\$	64,604	64,604				30
Tax Equivalent per 1994 PSC Report	\$	42,397					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	64,604					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	500		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)	62,666		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	63,166	0	
PUMPING PLANT			
Land and Land Rights (320)	15,205		12
Structures and Improvements (321)	466,391		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	24,486		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	165,367		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	671,449	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	318,597		23
Total Water Treatment Plant	318,597	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			500 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)			62,666 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	63,166
PUMPING PLANT			
Land and Land Rights (320)			15,205 12
Structures and Improvements (321)			466,391 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			24,486 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			165,367 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	671,449
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			318,597 23
Total Water Treatment Plant	0	0	318,597
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			500 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	202,577		26
Transmission and Distribution Mains (343)	1,759,694	337,552	27
Fire Mains (344)	0		28
Services (345)	234,683	1,988	29
Meters (346)	109,707	6,129	30
Hydrants (348)	180,124	22,877	31
Other Transmission and Distribution Plant (349)	916		32
Total Transmission and Distribution Plant	2,488,201	368,546	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,810		34
Office Furniture and Equipment (391)	8,671		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	5,579		37
Stores Equipment (393)	338		38
Tools, Shop and Garage Equipment (394)	13,680		39
Laboratory Equipment (395)	2,827		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	11,264		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	44,169	0	
Total utility plant in service directly assignable	3,585,582	368,546	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,585,582	368,546	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	18,000		184,577 26
Transmission and Distribution Mains (343)			2,097,246 27
Fire Mains (344)			0 28
Services (345)			236,671 29
Meters (346)	3,068		112,768 30
Hydrants (348)	325		202,676 31
Other Transmission and Distribution Plant (349)			916 32
Total Transmission and Distribution Plant	21,393	0	2,835,354
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,810 34
Office Furniture and Equipment (391)			8,671 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			5,579 37
Stores Equipment (393)			338 38
Tools, Shop and Garage Equipment (394)			13,680 39
Laboratory Equipment (395)			2,827 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			11,264 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	44,169
Total utility plant in service directly assignable	21,393	0	3,932,735
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	21,393	0	3,932,735

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			9,262	9,262	1
February			8,305	8,305	2
March			8,869	8,869	3
April			8,603	8,603	4
May			9,581	9,581	5
June			10,041	10,041	6
July			13,363	13,363	7
August			11,890	11,890	8
September			9,645	9,645	9
October			9,379	9,379	10
November			8,826	8,826	11
December			8,863	8,863	12
Total annual pumpage	0	0	116,627	116,627	
Less: Water sold				112,739	13
Volume pumped but not sold				3,888	14
Volume sold as a percent of volume pumped				97%	15
Volume used for water production, water quality and system maintenance				1,828	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,828	19
Volume pumped but unaccounted for				2,060	20
Percent of water lost				2%	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.)				913	23
Date of maximum: 8/23/2001					24
Cause of maximum:					25
Main Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				93	26
Date of minimum: 8/14/2001					27
Total KWH used for pumping for the year				236,695	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2	2	444	10	720,000	Yes	1
WELL #3	3	435	14	720,000	Yes	2
WELL #4	4	402	17	576,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	MONROE ST	JEFFERSON ST	MAPLE ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	LAYNE	5
Year Installed	1993	1996	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1988	1996	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	50	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	IN SERVICE	NOT IN SERVICE-1	IR TAKEN OUT OF SERVICE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1977	1924	1938	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	132	100	500	6
Total capacity in gallons (actual)	300,000	50,000	50,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	400.0000	500.0000	500.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	37,019	14	0	0	37,033	1
M	D	6.000	45,314	1,464	0	0	46,778	2
M	D	8.000	23,888	640	0	0	24,528	3
M	D	10.000	8,055	0	0	0	8,055	4
M	D	12.000	22,399	4,882	0	0	27,281	5
Total Within Municipality			136,675	7,000	0	0	143,675	
Total Utility			136,675	7,000	0	0	143,675	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	307	0	0	0	307		1
M	0.750	16	0	0	0	16		2
M	1.000	817	0	0	0	817	45	3
M	1.250	102	0	0	0	102		4
M	1.500	12	0	0	0	12		5
M	2.000	7	0	0	0	7		6
M	3.000	6	0	0	0	6		7
M	4.000	12	0	0	0	12		8
M	6.000	4	0	0	0	4	1	9
Total Utility		1,283	0	0	0	1,283	46	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,053	0	34	5	1,024	34	1
1.000	55	0	3	0	52	3	2
1.250	2	0	0	0	2	0	3
1.500	33	2	1	4	38	3	4
2.000	22	2	0	1	25	19	5
3.000	6	1	1	(1)	5	4	6
4.000	4	1	0	0	5	3	7
6.000	0	0	0	0	0	0	8
Total:	1,175	6	39	9	1,151	66	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	882	104	3	17	0	18	1,024	1
1.000	6	25	10	6	0	5	52	2
1.250	0	1	0	1	0	0	2	3
1.500	1	31	3	2	0	1	38	4
2.000	0	14	3	3	0	5	25	5
3.000	0	0	2	3	0	0	5	6
4.000	0	1	1	3	0	0	5	7
6.000	0	0	0	0	0	0	0	8
Total:	889	176	22	35	0	29	1,151	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	152	10	1		161	2
Total Fire Hydrants	152	10	1	0	161	
Flushing Hydrants						
	50				50	3
Total Flushing Hydrants	50	0	0	0	50	

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: 77

Number of distribution system valves end of year: 418

Number of distribution valves operated during year: 263

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 625 - In 2000 the utility had a repair to Well #2. No repair was done in 2001.

Account 640 - A new employee was hired from the Street Department to assist the water department.

Water Mains (Page W-15)

Water mains were financed by the utility and by developers.

Water Services (Page W-16)

No new services were added in 2001. The dollar additions represent additional costs for units installed in the prior year.

Meters (Page W-17)

Adjustment to meters is a result of an actual count of meters made in 2001.

Hydrants and Distribution System Valves (Page W-18)

Due to time constraints, the utility could not test half of the hydrants during the year.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,928,560	1
Total Sales of Electricity	1,928,560	
Other Operating Revenues		
Forfeited Discounts (450)	3,426	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	17,300	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,350	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	23,076	
Total Operating Revenues	1,951,636	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,402,988	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	99,464	11
Customer Accounts Expenses (901-904)	41,418	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	270,400	14
Total Operation and Maintenance Expenses	1,814,270	
Other Expenses		
Depreciation Expense (403)	143,236	15
Amortization Expense (404-407)		16
Taxes (408)	78,457	17
Total Other Expenses	221,693	
Total Operating Expenses	2,035,963	
NET OPERATING INCOME	(84,327)	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,426	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,426	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	17,300	5
Total Rent from Electric Property (454)	17,300	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	2,350	7
Total Other Electric Revenues (456)	2,350	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,402,988	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,402,988	
Total Power Production Expenses	1,402,988	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	16,926	21
Line and Station Supplies and Expenses (562)	44,280	22
Street Lighting and Signal System Expenses (565)	2,860	23
Meter Expenses (566)	1,043	24
Customer Installations Expenses (567)	446	25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	31,925	28
Maintenance of Line Transformers (573)	1,984	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	99,464	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	8,605	33
Accounting and Collecting Labor (902)	30,387	34
Supplies and Expenses (903)	2,696	35
Uncollectible Accounts (904)	(270)	36
Total Customer Accounts Expenses	41,418	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	50,116	38
Office Supplies and Expenses (921)	20,202	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	43,311	41
Property Insurance (924)	2,797	42
Injuries and Damages (925)	4,445	43
Employee Pensions and Benefits (926)	107,749	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	24,290	46
Transportation Expenses (933)	17,490	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	270,400	
Total Operation and Maintenance Expenses	1,814,270	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		57,466	1
Social Security		17,988	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		2,824	4
Other (specify): NONE			5
LICENSE FEE		179	6
Total tax expense		<u>78,457</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236985				3
County tax rate	mills		6.759021				4
Local tax rate	mills		9.072111				5
School tax rate	mills		11.395611				6
Voc. school tax rate	mills		1.920845				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.384573				10
Less: state credit	mills		1.407830				11
Net tax rate	mills		27.976743				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.072111				14
Combined School Tax Rate	mills		13.316456				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.388567				17
Total Tax Rate	mills		29.384573				18
Ratio of Local and School Tax to Total	dec.		0.761916				19
Total tax net of state credit	mills		27.976743				20
Net Local and School Tax Rate	mills		21.315919				21
Utility Plant, Jan. 1	\$	3,111,345	3,111,345				22
Materials & Supplies	\$	83,254	83,254				23
Subtotal	\$	3,194,599	3,194,599				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,194,599	3,194,599				26
Assessment Ratio	dec.		0.843900				27
Assessed Value	\$	2,695,922	2,695,922				28
Net Local & School Rate	mills		21.315919				29
Tax Equiv. Computed for Current Year	\$	57,466	57,466				30
Tax Equivalent per 1994 PSC Report	\$	42,274					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	57,466					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,736		29
Overhead Conductors and Devices (356)	2,416		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	4,152	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,926		34
Structures and Improvements (361)	0		35
Station Equipment (362)	420,643	79	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	352,666	13,695	38
Overhead Conductors and Devices (365)	419,352	14,193	39
Underground Conduit (366)	80,108	6,273	40
Underground Conductors and Devices (367)	590,314	69,363	41
Line Transformers (368)	362,225	53,474	42
Services (369)	230,293	2,113	43
Meters (370)	152,134	6,378	44
Installations on Customers' Premises (371)	6,871		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	142,361	18,731	47
Total Distribution Plant	2,758,893	184,299	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	7,296		49
Office Furniture and Equipment (391)	37,582		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	181,638	68,695	52
Stores Equipment (393)	1,315		53
Tools, Shop and Garage Equipment (394)	61,568	3,349	54
Laboratory Equipment (395)	6,065		55
Power Operated Equipment (396)	39,757		56
Communication Equipment (397)	13,079	4,553	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			1,736 29
Overhead Conductors and Devices (356)			2,416 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	4,152
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,926 34
Structures and Improvements (361)			0 35
Station Equipment (362)			420,722 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,656		364,705 38
Overhead Conductors and Devices (365)	434		433,111 39
Underground Conduit (366)			86,381 40
Underground Conductors and Devices (367)	209		659,468 41
Line Transformers (368)	7,902		407,797 42
Services (369)			232,406 43
Meters (370)	805		157,707 44
Installations on Customers' Premises (371)			6,871 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	110		160,982 47
Total Distribution Plant	11,116	0	2,932,076
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			7,296 49
Office Furniture and Equipment (391)			37,582 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			250,333 52
Stores Equipment (393)			1,315 53
Tools, Shop and Garage Equipment (394)			64,917 54
Laboratory Equipment (395)			6,065 55
Power Operated Equipment (396)			39,757 56
Communication Equipment (397)			17,632 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	348,300	76,597	
Total utility plant in service directly assignable	3,111,345	260,896	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	3,111,345	260,896	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	424,897
Total utility plant in service directly assignable	11,116	0	3,361,125
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	11,116	0	3,361,125

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	1.06	41.33	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,633	Wednesday	12/20/2000	12:00	3,177	1
February	02	6,243	Thursday	01/18/2001	11:00	3,253	2
March	03	6,276	Thursday	02/22/2001	12:00	2,868	3
April	04	5,859	Wednesday	04/11/2001	12:00	3,073	4
May	05	5,735	Wednesday	05/16/2001	12:00	4,187	5
June	06	6,465	Thursday	06/28/2001	13:00	2,890	6
July	07	6,761	Tuesday	07/31/2001	15:00	3,131	7
August	08	7,021	Tuesday	08/07/2001	12:00	3,211	8
September	09	5,877	Friday	09/07/2001	14:00	2,687	9
October	10	5,359	Monday	10/01/2001	12:00	2,919	10
November	11	5,591	Wednesday	11/28/2001	10:00	2,781	11
December	12	5,778	Thursday	12/27/2001	18:00	3,104	12
Total		73,598				37,281	

System Name

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INCORPORATED

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	37,381	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	37,381	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	33,546	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	33,546	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,835	27
Total Energy Losses	3,835	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	10.2592%	29
Total Disposition of Energy	37,381	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL SALES	RG-1	1,313	9,661		1
RURAL SALES	RG-1	9	110		2
Total Sales for Residential Sales		1,322	9,771		
Commercial & Industrial					
SMALL COMMERCIAL	CG-1	219	6,866		3
LARGE POWER	CP-1	9	2,421		4
LARGE POWER - TOD	CP-2	8	13,863		5
INTERDEPARTMENTAL	MP-1	1	238		6
Total Sales for Commercial & Industrial		237	23,388		
Public Street & Highway Lighting					
STREET LIGHTS	MS-1	1	387		7
Total Sales for Public Street & Highway Lighting		1	387		
Sales for Resale					
NONE					8
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,560	33,546		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		525,045	80,555	605,600	1
		5,778	853	6,631	2
0	0	530,823	81,408	612,231	
		374,206	57,353	431,559	3
		123,842	21,725	145,567	4
		575,604	110,908	686,512	5
		12,372	1,923	14,295	6
0	0	1,086,024	191,909	1,277,933	
		34,936	3,460	38,396	7
0	0	34,936	3,460	38,396	
				0	8
0	0	0	0	0	
0	0	1,651,783	276,777	1,928,560	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WEPCO		WPPI		1
Point of Delivery	Substation		SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	Firm		FIRM		3
Voltage at Which Delivered	2400 4160V		2400 4160V		4
Point of Metering	Sub		Substation		5
Total of 12 Monthly Maximum Demands -- kW	25,011		48,587		6
Average load factor	82.7855%		62.7768%		7
Total Cost of Purchased Power					8
Average cost per kWh	0.0000		0.0000		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,239	1,938			12
February	1,459	1,794			13
March	1,255	1,613			14
April	1,350	1,723			15
May	1,215	1,529	803	740	16
June			1,486	1,404	17
July			1,541	1,590	18
August			1,709	1,502	19
September			1,271	1,416	20
October			1,528	1,391	21
November			1,415	1,366	22
December			1,429	1,675	23
Total kWh (000)	6,518	8,597	11,182	11,084	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	#1	#2				1
Voltage--High Side	34,500	34,500				2
Voltage--Low Side	2,400	2,400				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	4,687	10,500				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
						19
Kwh Output						20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
						29
Kwh Output						30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,546	396	27,971	1
Acquired during year	43	35	2,310	2
Total	1,589	431	30,281	3
Retired during year	34	9	275	4
Sales, transfers or adjustments increase (decrease)	1			5
Number end of year	1,556	422	30,006	6
Number end of year accounted for as follows:				7
In customers' use	1,519	369	28,280	8
In utility's use		5	375	9
Inactive transformers on system				10
Locked meters on customers' premises	7			11
In stock	30	48	1,351	12
Total end of year	1,556	422	30,006	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	100	15	6,900	1
Metal Halide/Halogen	150	47	28,690	2
Metal Halide/Halogen	250	129	186,360	3
Metal Halide/Halogen	400	51	105,270	4
Mercury Vapor	250	47	60,030	5
Total		289	387,250	
Ornamental				
NONE				6
Total		0	0	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 561 - The utility changed their allocation method of employee wages in 2001.

Account 572 - Increase due to increased line maintenance in 2001.

Account 902 - The utility changed their allocation method of employee wages in 2001.

Account 921 - Due to the utility constructing a new utility building in 2000, office supplies have increased.

Account 925 - The utility experienced less job related accidents in 2001.

Taxes (Acct. 408 - Electric) (Page E-04)

The utility had no rural customers in 2001 resulting in no gross receipts tax for 2001

Electric Utility Plant in Service (Page E-06)

Account 367 - The utility added a subdivision and had line extensions to the TIF District.

Account 368 - The utility added a subdivision and added a 1000 KVA transformer to the high school.

Account 392 - The utility purchased a new bucket truck in 2001.

Monthly Peak Demand and Energy Usage (Page E-10)

The utility switched suppliers from WEPCO to WPPI on May 15, 2001.

Please note that the correct monthly energy usage for May is 4,287. The WEGS system would not permit us to enter in the actual value because of an edit check. The 4,287 reflects 45 days of measured kWh.
