3014 (02-09-04)

ANNUAL REPORT

OF

Name: WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY

Principal Office: 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

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.

SIGNATURE PAGE

I DALE DARLING of
(Person responsible for accounts)

Wisconsin Dells Municipal Electric Utility , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/22/2002
(Date)

CITY CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY
Utility Address: 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

When was utility organized? 1/1/1894
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DALE D DARLING
Title: CITY CLERK-TREASURER
Office Address:
300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

Telephone: (608) 254 - 2012 EXT 403
Fax Number: (608) 254 - 7329
E-mail Address:

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

Name: JAMES BLOCK
Title: CPA
Office Address: JOHNSON BLOCK & CO INC
6314 ODANA ROAD
MADISON, WI 53719

Telephone: (608) 274 - 2002
Fax Number: (608) 274 - 4320
E-mail Address: jblock@johnsonblock.com

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

Name: BEN BORCHER
Title: MAYOR
Office Address:
300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

Telephone: (608) 254 - 2012
Fax Number:
E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JAMES BLOCK
Title: CPA
Office Address: JOHNSON BLOCK & CO INC
6314 ODANA ROAD
MADISON, WI 53719

Telephone: (608) 274 - 2002
Fax Number: (608) 274 - 4320
E-mail Address:
Date of most recent audit report: 2/1/2001
Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: MICHAEL T HORKAN
Title: DIRECTOR OF PUBLIC WORKS/CITY ENGINEER
Office Address:
300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

Telephone: (608) 253 - 2542 EXT 407
Fax Number: (608) 254 - 7329
E-mail Address: MHORKAN@dellsnet.com

Name of utility commission/committee: Public Works

Names of members of utility commission/committee:
MR BEN BORCHER, MAYOR
MR DAN GAVINSKI, ALDERMAN
MR DAR MOR, ALDERMAN
MR ED WOJNICZ, ALDERMAN

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)	2,863,882	2,646,977	**1**
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,630,193	2,436,969	**2**
Depreciation Expense (403)	190,200	171,600	**3**
Amortization Expense (404-407)	0	0	**4**
Taxes (408)	96,961	96,108	**5**
Total Operating Expenses	**2,917,354**	**2,704,677**	
Net Operating Income	**(53,472)**	**(57,700)**	
Income from Utility Plant Leased to Others (412-413)	0	0	**6**
Utility Operating Income	**(53,472)**	**(57,700)**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,833	16,564	**7**
Income from Nonutility Operations (417)	0	0	**8**
Nonoperating Rental Income (418)	0	0	**9**
Interest and Dividend Income (419)	55,779	94,582	**10**
Miscellaneous Nonoperating Income (421)	0	0	**11**
Total Other Income	**63,612**	**111,146**	
Total Income	**10,140**	**53,446**	
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	**10,140**	**53,446**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	**14**
Amortization of Debt Discount and Expense (428)			**15**
Amortization of Premium on Debt--Cr. (429)			**16**
Interest on Debt to Municipality (430)	46,409	43,495	**17**
Other Interest Expense (431)	0	0	**18**
Interest Charged to Construction--Cr. (432)			**19**
Total Interest Charges	**46,409**	**43,495**	
Net Income	**(36,269)**	**9,951**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,841,486	1,872,183	**20**
Balance Transferred from Income (433)	(36,269)	9,951	**21**
Miscellaneous Credits to Surplus (434)	0	0	**22**
Miscellaneous Debits to Surplus--Debit (435)	40,335	40,648	**23**
Appropriations of Surplus--Debit (436)	0	0	**24**
Appropriations of Income to Municipal Funds--Debit (439)	226,244	0	**25**
Total Unappropriated Earned Surplus End of Year (216)	**1,538,638**	**1,841,486**	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	**0**	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
INTEREST ON DEPOSITS	55,779	5
Total (Acct. 419):	**55,779**	
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):		
TRANSFERS TO DEPRECIATION RESERVE	32,653	10
PRIOR YEAR AUDIT ADJUSTMENT FOR ACCOUNTING LABOR	7,682	11
Total (Acct. 435)--Debit:	**40,335**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
TRANSFERS TO OTHER FUNDS	226,244	13
Total (Acct. 439)--Debit:	**226,244**	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		9,800			**9,800**	**1**
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					**0**	**2**
Payroll		1,967			**1,967**	**3**
Materials					**0**	**4**
Taxes					**0**	**5**
Other (list by major classes):						
NONE					**0**	**6**
Total costs and expenses	**0**	**1,967**	**0**	**0**	**1,967**	
Net income (or loss)	**0**	**7,833**	**0**	**0**	**7,833**	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	2,863,882	0	0	**2,863,882**	1
Less: interdepartmental sales	0	18,660	0	0	**18,660**	2
Less: interdepartmental rents	0	0		0	**0**	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					**0**	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	6
Revenues subject to Wisconsin Remainder Assessment	**0**	**2,845,222**	**0**	**0**	**2,845,222**	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			**0**	**1**
Electric operating expenses	227,044		**227,044**	**2**
Gas operating expenses			**0**	**3**
Heating operating expenses			**0**	**4**
Sewer operating expenses			**0**	**5**
Merchandising and jobbing			**0**	**6**
Other nonutility expenses			**0**	**7**
Water utility plant accounts			**0**	**8**
Electric utility plant accounts	18,144		**18,144**	**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	6,549		**6,549**	**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	**251,737**	**0**	**251,737**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,423,302	4,118,612	**1**
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,505,228	2,341,617	**2**
Net Utility Plant	**1,918,074**	**1,776,995**	
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)	157,500	180,000	**5**
Other Investments (124)	0	0	**6**
Special Funds (125)	919,291	1,062,855	**7**
Total Other Property and Investments	**1,076,791**	**1,242,855**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	276,781	493,832	**8**
Temporary Cash Investments (132)			**9**
Notes Receivable (141)	0	0	**10**
Customer Accounts Receivable (142)	266,795	281,356	**11**
Other Accounts Receivable (143)	89,812	91,513	**12**
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	**13**
Receivables from Municipality (145)	16,618	21,789	**14**
Materials and Supplies (150)	160,752	172,779	**15**
Prepayments (165)	0	0	**16**
Other Current and Accrued Assets (170)			**17**
Total Current and Accrued Assets	**810,758**	**1,061,269**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	**18**
Extraordinary Property Losses (182)	0	0	**19**
Other Deferred Debits (183)	0	0	**20**
Total Deferred Debits	**0**	**0**	
Total Assets and Other Debits	**3,805,623**	**4,081,119**	

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)	0	0	**21**
Appropriated Earned Surplus (215)	795,508	762,855	**22**
Unappropriated Earned Surplus (216)	1,538,638	1,841,486	**23**
Total Proprietary Capital	**2,334,146**	**2,604,341**	
LONG-TERM DEBT			
Bonds (221)	0	0	**24**
Advances from Municipality (223)	830,000	855,000	**25**
Other Long-Term Debt (224)	0	0	**26**
Total Long-Term Debt	**830,000**	**855,000**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**27**
Accounts Payable (232)	164,065	174,323	**28**
Payables to Municipality (233)	64,109	65,936	**29**
Customer Deposits (235)	70	70	**30**
Taxes Accrued (236)	0	0	**31**
Interest Accrued (237)	15,380	15,800	**32**
Other Current and Accrued Liabilities (238)	70,338	43,816	**33**
Total Current and Accrued Liabilities	**313,962**	**299,945**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**34**
Customer Advances for Construction (252)			**35**
Other Deferred Credits (253)	0	0	**36**
Total Deferred Credits	**0**	**0**	
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)	327,515	321,833	**41**
Total Liabilities and Other Credits	**3,805,623**	**4,081,119**	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	0	0	0	4,423,302	**1**
Utility Plant Purchased or Sold (102)					**2**
Utility Plant in Process of Reclassification (103)					**3**
Utility Plant Leased to Others (104)					**4**
Property Held for Future Use (105)					**5**
Completed Construction not Classified (106)					**6**
Construction Work in Progress (107)					**7**
Utility Plant Acquisition Adjustments (108)					**8**
Other Utility Plant Adjustments (109)					**9**
Total Utility Plant	0	0	0	4,423,302	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	2,505,228	**10**
Total Accumulated Provision	0	0	0	2,505,228	
Net Utility Plant	0	0	0	1,918,074	

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,341,617				**2,341,617**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	190,200				**190,200**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					**0**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					**0**	10
Other credits (specify):						11
					0	12
Total credits	**190,200**	**0**	**0**	**0**	**190,200**	13
Debits during year						14
Book cost of plant retired	20,040				**20,040**	15
Cost of removal	6,549				**6,549**	16
Other debits (specify):						17
					0	18
Total debits	**26,589**	**0**	**0**	**0**	**26,589**	19
Balance End of Year	**2,505,228**	**0**	**0**	**0**	**2,505,228**	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	4.46%					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	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	**0**	
Balance end of year	**0**	

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**	172,779	**1**
Other			160,752		**160,752**	0	**2**
Total Electric Utility					**160,752**	**172,779**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**160,752**	**172,779**	**1**
Water utility		0	**2**
Sewer utility		0	**3**
Gas utility		0	**4**
Merchandise		0	**5**
Other materials & supplies		0	**6**
Total Materials and Supplies	**160,752**	**172,779**	

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: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
				1
Total			0	
Unamortized premium on debt (251)				
				2
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	0	1
Changes during year (explain):		2
Balance end of year	**0**	

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)

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 (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. BONDS 2000	02/01/2000	03/01/2019	5.61%	830,000	**1**
Total for Account 223				**830,000**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense	96,961	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	**96,961**	
Taxes paid during year:		
County, state and local taxes	74,412	6
Social Security taxes	19,257	7
PSC Remainder Assessment	3,292	8
Other (explain):		
NONE		9
Total payments and other debits	**96,961**	
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**
Subtotal	**0**	**0**	**0**	**0**	
Advances from Municipality (223)					
G.O. BONDS 2000	15,800	46,409	46,829	**15,380**	**2**
Subtotal	**15,800**	**46,409**	**46,829**	**15,380**	
Other Long-Term Debt (224)					
NONE	0			**0**	**3**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	**4**
Subtotal	**0**	**0**	**0**	**0**	
Total	**15,800**	**46,409**	**46,829**	**15,380**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	0	321,833	0	0	0	**321,833**	1
Add credits during year:							
For Services		5,682				**5,682**	2
For Mains						**0**	3
Other (specify):							
NONE						**0**	4
Deduct charges (specify):							
NONE						**0**	5
Balance End of Year	**0**	**327,515**	**0**	**0**	**0**	**327,515**	
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):		
ADVANCE TO WATER UTILITY	157,500	1
Total (Acct. 123):	**157,500**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Special Funds (125):		
DEPRECIATION FUND	795,508	3
CONSTRUCTION FUND	123,783	4
Total (Acct. 125):	**919,291**	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water		6
Electric	266,795	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	**266,795**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	41,760	10
Merchandising, jobbing and contract work	523	11
Other (specify):		
WATER	47,529	12
Total (Acct. 143):	**89,812**	
Receivables from Municipality (145):		
BILLS ON TAX ROLL	16,618	13
Total (Acct. 145):	**16,618**	
Prepayments (165):		
NONE		14
Total (Acct. 165):	**0**	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	**0**	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		**16**
Total (Acct. 183):	**0**	
Payables to Municipality (233):		
GENERAL FUND	987	**17**
SEWER UTILITY	28,550	**18**
WATER UTILITY	34,572	**19**
Total (Acct. 233):	**64,109**	
Other Deferred Credits (253):		
NONE		**20**
Total (Acct. 253):	**0**	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	0	4,270,957	0	0	**4,270,957**	**1**
Materials and Supplies	0	166,765	0	0	**166,765**	**2**
Other (specify):						
					0	**3**
Less Average:						
Reserve for Depreciation	0	2,423,422	0	0	**2,423,422**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	0	324,674	0	0	**324,674**	**6**
Other (specify):						
					0	**7**
Average Net Rate Base	**0**	**1,689,626**	**0**	**0**	**1,689,626**	
Net Operating Income	0	(53,472)	0	0	**(53,472)**	**8**
Net Operating Income as a percent of Average Net Rate Base	**N/A**	**-3.16%**	**N/A**	**N/A**	**-3.16%**	

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	0	1
Appropriated Earned Surplus	779,181	2
Unappropriated Earned Surplus	1,690,062	3
Other (Specify):		4
Total Average Proprietary Capital	**2,469,243**	
Net Income		
Net Income	(36,269)	5
Percent Return on Proprietary Capital	**-1.47%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Wisconsin Dells
Wisconsin Dells, Wisconsin

We have compiled the accompanying prescribed Annual Report of the City of Wisconsin Dells Municipal Electric Utility as of December 31, 2001, 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 of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Wisconsin Dells and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.
Madison, Wisconsin

March 22, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

reply to Jim Block email, 1/13/03:
Hi Jim,
Thanks for your response to our review. My only comment would be that the license fee of $288 should have been reported in Account 408, Taxes - Electric on the gross receipts line. Please follow that procedure in the future.

Regards, Elaine

email response 1/9/03:
Elaine

Here is a response to your issues regarding the 2001 annual report for the Wisconsin Dells Electric Utility.

1. Account 143 consists entirely of outstanding customer bills for water service. Account 233 represents water customer billings for December 2001. The Electric Utility bills customers and makes the collections. It pays the water utility in full each month for the prior month's billing.

2. The utility served 3 customers outside the municipal boundaries. It paid a Wisconsin License Fee of $288.

Jim Block

January 6, 2003

Mr. Dale D. Darling, City Clerk-Treasurer
Wisconsin Dells Municipal Electric Utility
300 Lacrosse Street
Wisconsin Dells, WI 53965-1568

2001 Analytical Review DWCCA-6610-ELE

Dear Mr. Darling:

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 provide more detail, such as a short list for $47,529 reported in Account 143, page F-19, and the $34,572 reported in Account 233, page F-19. Please follow this procedure in the future.

2. Please confirm that there are no customers served outside the municipal boundaries to explain the 0 gross receipts tax reported on page E-4 anc follow this procedure in this future.

Responding to the questions posed from the analytical review does not

FINANCIAL SECTION FOOTNOTES

preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

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

Sincerely,

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

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6610 Wis.Dells.doc

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,857,738	**1**
Total Sales of Electricity	**2,857,738**	
Other Operating Revenues		
Forfeited Discounts (450)	5,011	**2**
Miscellaneous Service Revenues (451)	0	**3**
Sales of Water and Water Power (453)	0	**4**
Rent from Electric Property (454)	0	**5**
Interdepartmental Rents (455)	0	**6**
Other Electric Revenues (456)	1,133	**7**
Amortization of Construction Grants (457)	0	**8**
Total Other Operating Revenues	**6,144**	
Total Operating Revenues	**2,863,882**	
Operation and Maintenenance Expenses		
Power Production Expenses (500-546)	2,210,635	**9**
Transmission Expenses (550-553)	12,319	**10**
Distribution Expenses (560-576)	175,104	**11**
Customer Accounts Expenses (901-904)	52,200	**12**
Sales Expenses (910)	0	**13**
Administrative and General Expenses (920-935)	179,935	**14**
Total Operation and Maintenenance Expenses	**2,630,193**	
Other Expenses		
Depreciation Expense (403)	190,200	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	96,961	**17**
Total Other Expenses	**287,161**	
Total Operating Expenses	**2,917,354**	
NET OPERATING INCOME	**(53,472)**	

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	5,011	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	**5,011**	
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):		
NONE		5
Total Rent from Electric Property (454)	**0**	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
MISCELLANEOUS	1,133	7
Total Other Electric Revenues (456)	**1,133**	
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)	858	14
Total Other Power Generation Expenses	**858**	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,209,777	15
Other Expenses (546)		16
Total Other Power Supply Expenses	**2,209,777**	
Total Power Production Expenses	**2,210,635**	
TRANSMISSION EXPENSES		
Operation Supervison and Labor (550)	12,319	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	**12,319**	
DISTRIBUTION EXPENSES		
Operation Supervison Expenses (560)	576	20
Line and Station Labor (561)	39,090	21
Line and Station Supplies and Expenses (562)	556	22
Street Lighting and Signal System Expenses (565)	2,104	23
Meter Expenses (566)	3,428	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	2,635	26
Maintenance of Structures and Equipment (571)	1,694	27
Maintenance of Lines (572)	92,681	28
Maintenance of Line Transformers (573)	7,063	29
Maintenance of Street Lighting and Signal Systems (574)	16,706	30
Maintenance of Meters (575)	8,571	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	**175,104**	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,976	33
Accounting and Collecting Labor (902)	40,279	34
Supplies and Expenses (903)	1,945	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	**52,200**	
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)	45,437	**38**
Office Supplies and Expenses (921)	25,215	**39**
Administrative Expenses Transferred -- Credit (922)		**40**
Outside Services Employed (923)	3,329	**41**
Property Insurance (924)	15,904	**42**
Injuries and Damages (925)	2,892	**43**
Employee Pensions and Benefits (926)	60,495	**44**
Regulatory Commission Expenses (928)	327	**45**
Miscellaneous General Expenses (930)	7,456	**46**
Transportation Expenses (933)	13,871	**47**
Maintenance of General Plant (935)	5,009	**48**
Total Administrative and General Expenses	**179,935**	
Total Operation and Maintenance Expenses	**2,630,193**	

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		74,412	1
Social Security		19,257	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		3,292	4
Other (specify): NONE			5
Total tax expense		**96,961**	

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			Columbia	Sauk			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222934	0.222365			3
County tax rate	mills		4.498803	4.852568			4
Local tax rate	mills		8.783049	8.760842			5
School tax rate	mills		9.551306	9.527149			6
Voc. school tax rate	mills		1.571388	1.567406			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		**24.627480**	**24.930330**			10
Less: state credit	mills		1.549768	1.537760			11
Net tax rate	mills		**23.077712**	**23.392570**			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**8.783049**	**8.760842**			14
Combined School Tax Rate	mills		**11.122694**	**11.094555**			15
Other Tax Rate - Local	mills		**0.000000**	**0.000000**			16
Total Local & School Tax	mills		**19.905743**	**19.855397**			17
Total Tax Rate	mills		**24.627480**	**24.930330**			18
Ratio of Local and School Tax to Total	dec.		**0.808274**	**0.796435**			19
Total tax net of state credit	mills		**23.077712**	**23.392570**			20
Net Local and School Tax Rate	mills		**18.653106**	**18.630671**			21
Utility Plant, Jan. 1	$	**4,118,612**	2,759,470	1,359,142			22
Materials & Supplies	$	**172,779**	172,779	0			23
Subtotal	$	**4,291,391**	**2,932,249**	**1,359,142**			24
Less: Plant Outside Limits	$	**0**	0	0			25
Taxable Assets	$	**4,291,391**	**2,932,249**	**1,359,142**			26
Assessment Ratio	dec.		0.897125	0.899399			27
Assessed Value	$	**3,853,005**	**2,630,594**	**1,222,411**			28
Net Local & School Rate	mills		**18.653106**	**18.630671**			29
Tax Equiv. Computed for Current Year	$	**71,843**	**49,069**	**22,774**			30
Tax Equivalent per 1994 PSC Report	$	74,412					31
Any lower tax equivalent as authorized							32
by municipality (see note 5)	$						33
Tax equiv. for current year (see note 5)	$	**74,412**					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)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	**0**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	4,481		34
Structures and Improvements (361)	73,924		35
Station Equipment (362)	387,471		36
Storage Battery Equipment (363)	32,568		37
Poles, Towers and Fixtures (364)	269,049	664	38
Overhead Conductors and Devices (365)	346,396	4,805	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	326,243	18,769	41
Line Transformers (368)	799,812	47,563	42
Services (369)	324,035	11,097	43
Meters (370)	169,499	1,856	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	631,542	239,886	47
Total Distribution Plant	**3,365,020**	**324,640**	
GENERAL PLANT			
Land and Land Rights (389)	1,050		48
Structures and Improvements (390)	267,836		49
Office Furniture and Equipment (391)	64,210		50
Computer Equipment (391.1)	21,434		51
Transportation Equipment (392)	301,226		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	59,177	90	54
Laboratory Equipment (395)	14,990		55
Power Operated Equipment (396)	18,900		56
Communication Equipment (397)	4,769		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**0**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**0**	**29**
Overhead Conductors and Devices (356)			**0**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**4,481**	**34**
Structures and Improvements (361)			**73,924**	**35**
Station Equipment (362)			**387,471**	**36**
Storage Battery Equipment (363)			**32,568**	**37**
Poles, Towers and Fixtures (364)			**269,713**	**38**
Overhead Conductors and Devices (365)	10,923		**340,278**	**39**
Underground Conduit (366)			**0**	**40**
Underground Conductors and Devices (367)			**345,012**	**41**
Line Transformers (368)	2,500		**844,875**	**42**
Services (369)	137		**334,995**	**43**
Meters (370)	3,500		**167,855**	**44**
Installations on Customers' Premises (371)			**0**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)	2,980		**868,448**	**47**
Total Distribution Plant	**20,040**	**0**	**3,669,620**	
GENERAL PLANT				
Land and Land Rights (389)			**1,050**	**48**
Structures and Improvements (390)			**267,836**	**49**
Office Furniture and Equipment (391)			**64,210**	**50**
Computer Equipment (391.1)			**21,434**	**51**
Transportation Equipment (392)			**301,226**	**52**
Stores Equipment (393)			**0**	**53**
Tools, Shop and Garage Equipment (394)			**59,267**	**54**
Laboratory Equipment (395)			**14,990**	**55**
Power Operated Equipment (396)			**18,900**	**56**
Communication Equipment (397)			**4,769**	**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	**753,592**	**90**	
Total utility plant in service directly assignable	**4,118,612**	**324,730**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**4,118,612**	**324,730**	

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**	**753,682**	
Total utility plant in service directly assignable	**20,040**	**0**	**4,423,302**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**20,040**	**0**	**4,423,302**	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned: Net Additions During Year (b)	Miles of Pole Line Owned: Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.60	30.84	**1**
7.2/12.5 kV (12kV)	0.10	8.43	**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		1.25	**9**
69 kV		0.25	**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	8,604	Thursday	12/28/2000	18:00	5,026	1
February	02	8,107	Saturday	01/20/2001	19:00	4,309	2
March	03	8,356	Saturday	02/17/2001	20:00	4,238	3
April	04	7,444	Saturday	03/24/2001	20:00	3,807	4
May	05	7,012	Thursday	05/10/2001	15:00	4,070	5
June	06	12,065	Wednesday	06/13/2001	16:00	4,833	6
July	07	13,721	Sunday	07/08/2001	22:00	6,414	7
August	08	15,810	Tuesday	08/07/2001	17:00	7,790	8
September	09	11,961	Friday	08/24/2001	21:00	5,797	9
October	10	9,000	Saturday	09/15/2001	21:00	4,046	10
November	11	7,435	Saturday	10/20/2001	19:00	3,697	11
December	12	7,048	Saturday	12/08/2001	18:00	4,022	12
Total		**116,563**				**58,049**	

System Name

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

Type of Reading	Supplier
15 minutes integrated	Alliant Utilities

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		58,049	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**58,049**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		54,736	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
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		**54,736**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		3,313	27
Total Energy Losses		**3,313**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**5.7072%**	29
Total Disposition of Energy		**58,049**	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)	
Residential Sales				
RESIDENTIAL	RG-1	1,205	11,197	**1**
Total Sales for Residential Sales		**1,205**	**11,197**	
Commercial & Industrial				
COMMERCIAL	CP-1	570	12,147	**2**
COMMERCIAL	CP-2	104	30,824	**3**
COMMERCIAL	CP-3	1	50	**4**
Total Sales for Commercial & Industrial		**675**	**43,021**	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	2	518	**5**
Total Sales for Public Street & Highway Lighting		**2**	**518**	
Sales for Resale				
NONE				**6**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**1,882**	**54,736**	

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)	
		658,776	(91,271)	**567,505**	**1**
0	**0**	**658,776**	**(91,271)**	**567,505**	
		776,083	(92,560)	**683,523**	**2**
		1,788,645	(243,585)	**1,545,060**	**3**
		4,239	(486)	**3,753**	**4**
0	**0**	**2,568,967**	**(336,631)**	**2,232,336**	
		62,243	(4,346)	**57,897**	**5**
0	**0**	**62,243**	**(4,346)**	**57,897**	
				0	**6**
0	**0**	**0**	**0**	**0**	
0	**0**	**3,289,986**	**(432,248)**	**2,857,738**	

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		Alliant Utilities				1
Point of Delivery		Sub Station				2
Type of Power Purchased (firm, dump, etc.)		Firm				3
Voltage at Which Delivered		Columbia Site				4
Point of Metering		Sub Station 34500				5
Total of 12 Monthly Maximum Demands -- kW		116,563				6
Average load factor		**68.2187%**				7
Total Cost of Purchased Power		2,209,777				8
Average cost per kWh		**0.0381**				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	1,992	3,034			12
	February	1,929	2,380			13
	March	1,929	2,309			14
	April	1,758	2,049			15
	May	1,861	2,209			16
	June	2,319	2,514			17
	July	3,142	3,272			18
	August	3,682	4,107			19
	September	2,792	3,005			20
	October	1,895	2,151			21
	November	1,714	1,983			22
	December	1,706	2,316			23
	Total kWh (000)	**26,719**	**31,329**			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)	
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			40
purposes in addition to elec. generation?			41
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 Maximum Steam Pressure (1000 lbs./hr.) (h)	
NONE								1
						Total	0	

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							1
					Total	0	

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

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							
			Rated Unit Capacity				
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
	Total	0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation (b)	(c)	(d)	(e)	(f)	
Name of Substation	Columbia E	Columbia W	Sauk #1	Sauk #2		1
Voltage--High Side	34,500	34,500	34,500	69,000		2
Voltage--Low Side	4,160	4,160	7,200	1,200		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	5,000	5,000	3,750	7,500		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10
						11
						12

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	
						13
						14
						15
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25
						26
						27

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation (n)	(o)	(p)	(q)	(r)	
						28
						29
						30
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers Number (c)	Line Transformers Total Cap. (kVA) (d)	
Number first of year	2,000	767	62,402	1
Acquired during year	60	14	775	2
Total	**2,060**	**781**	**63,177**	3
Retired during year	47	8	212	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	**2,013**	**773**	**62,965**	6
Number end of year accounted for as follows:				7
In customers' use	1,889	0		8
In utility's use	1	671	55,240	9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	123	102	7,725	12
Total end of year	**2,013**	**773**	**62,965**	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	250	81	82,100	**1**
Metal Halide/Halogen	400	32	51,900	**2**
Mercury Vapor	175	139	98,600	**3**
Mercury Vapor	400	27	43,800	**4**
Sodium Vapor	100	169	68,500	**5**
Sodium Vapor	150	25	15,200	**6**
Sodium Vapor	250	95	96,300	**7**
Sodium Vapor	400	38	61,600	**8**
Total		**606**	**518,000**	
Ornamental				
NONE				**9**
Total		**0**	**0**	
Other				
NONE				**10**
Total		**0**	**0**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 572 - There were two larger repairs in 2001. Put up warning signs.

Electric Utility Plant in Service (Page E-06)

Account 373 - The utility put in new street lights downtown replacing old ones.