



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ELKHORN LIGHT & WATER UTILITY

Principal Office: 9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

For the Year Ended: DECEMBER 31, 2002

**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: ELKHORN LIGHT & WATER UTILITY

Utility Address: 9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

When was utility organized? 12/31/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY J HINSKE
Title: FINANCE DIRECTOR

Office Address:

9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 741 - 5141

Fax Number: (262) 741 - 5131

E-mail Address: mhinske@elknet.net

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

Name: ARTHUR C. TILLMAN
Title: CPA

Office Address: DEIGNAN & ASSOCIATES, S.C.
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281

Fax Number: (262) 248 - 6088

E-mail Address: atillman@deignancpa.com

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

Name: CHARLES VAN DYKE
Title: CHAIRMAN

Office Address:

9 S. BOARD STREET
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 723 - 2219

Fax Number: (262) 741 - 5131

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: DEIGNAN & ASSOCIATES, S.C.
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281

Fax Number: (262) 248 - 6088

E-mail Address: atillman@deignanpcpa.com

Date of most recent audit report: 12/31/2002

Period covered by most recent audit: JANUARY 1, 2002 THROUGH DECEMBER 31, 20

Names and titles of utility management including manager or superintendent:

Name: MICHAEL LANGE

Title: ELECTRIC SUPERVISOR

Office Address:

9 S. BROAD ST
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 723 - 2910

Fax Number: (262) 741 - 5131

E-mail Address:

Name: TERRY WETER

Title: PUBLIC WORKS DIRECTOR

Office Address:

9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 723 - 2910

Fax Number: (262) 741 - 5131

E-mail Address:

Name of utility commission/committee: ELKHORN L&W COMMITTEE

Names of members of utility commission/committee:

- MR JOHN GIESE
- MR HOWIE REYNOLDS
- MR CHARLES VAN DYKE, CHAIRMAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: ALLIANT UTILITIES
500 TOWNLINE RD
BELOIT, WI 53511-5838

Contact Person: MR KEVIN KUENG

Title:

Telephone: (608) 364 - 6517

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1998 1/1/2001

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

ELECTRICAL ENGINEERING CONSULTANT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,783,542	7,372,667	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,032,598	5,421,457	2
Depreciation Expense (403)	715,259	709,976	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	512,435	461,551	5
Total Operating Expenses	7,260,292	6,592,984	
Net Operating Income	523,250	779,683	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	523,250	779,683	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	102,860	205,064	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	73,942	161,546	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	176,802	366,610	
Total Income	700,052	1,146,293	
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	700,052	1,146,293	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	273,580	266,707	14
Amortization of Debt Discount and Expense (428)	53,587	14,114	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	327,167	280,821	
Net Income	372,885	865,472	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,125,117	8,323,285	20
Balance Transferred from Income (433)	372,885	865,472	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)	68,618	63,640	25
Total Unappropriated Earned Surplus End of Year (216)	9,429,384	9,125,117	

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 CASH & SPECIAL FUNDS	73,942	5
Total (Acct. 419):	73,942	
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):		
WAGES, ETC.	68,618	12
Total (Acct. 439)--Debit:	68,618	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		102,860			102,860	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	102,860	0	0	102,860	

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	1,342,394	6,441,148	0	0	7,783,542	1
Less: interdepartmental sales	0	48,482	0	0	48,482	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	126	596			722	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,342,268	6,392,070	0	0	7,734,338	

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			0	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			0	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	0	0	0	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	27,933,954	26,221,732	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	8,202,475	7,629,543	2
Net Utility Plant	19,731,479	18,592,189	
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)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	4,039,977	2,253,696	7
Total Other Property and Investments	4,039,977	2,253,696	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,265,261	1,290,771	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	660,444	626,120	11
Other Accounts Receivable (143)	259,414	85,174	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	114,155	59,755	14
Materials and Supplies (150)	267,247	310,403	15
Prepayments (165)	106,546	23,239	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,673,067	2,395,462	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	143,292	105,487	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	2,599	20
Total Deferred Debits	143,292	108,086	
Total Assets and Other Debits	26,587,815	23,349,433	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,506,982	2,812,499	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,429,384	9,125,117	23
Total Proprietary Capital	12,936,366	11,937,616	
LONG-TERM DEBT			
Bonds (221)	6,670,000	4,805,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	514,950	507,974	26
Total Long-Term Debt	7,184,950	5,312,974	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	716,347	408,998	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	2,100	2,532	30
Taxes Accrued (236)	436,327	397,576	31
Interest Accrued (237)	83,762	66,879	32
Other Current and Accrued Liabilities (238)	39,965	34,860	33
Total Current and Accrued Liabilities	1,278,501	910,845	
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)	5,187,998	5,187,998	41
Total Liabilities and Other Credits	26,587,815	23,349,433	

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)	14,976,724	0	0	12,589,323	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)				367,907	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	14,976,724	0	0	12,957,230	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	3,208,393	0	0	4,994,082	10
Total Accumulated Provision	3,208,393	0	0	4,994,082	
Net Utility Plant	11,768,331	0	0	7,963,148	

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	3,045,395	4,584,148			7,629,543	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	262,878	452,381			715,259	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,548				8,548	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		2,977			2,977	10
Other credits (specify):						11
					0	12
Total credits	271,426	455,358	0	0	726,784	13
Debits during year						14
Book cost of plant retired	108,428	24,016			132,444	15
Cost of removal		21,408			21,408	16
Other debits (specify):						17
					0	18
Total debits	108,428	45,424	0	0	153,852	19
Balance End of Year	3,208,393	4,994,082	0	0	8,202,475	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		221,350			221,350	270,016	2
Total Electric Utility					221,350	270,016	

Account	Total End of Year	Amount Prior Year	
Electric utility total	221,350	270,016	1
Water utility	45,897	40,387	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	267,247	310,403	

**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)				
1979 BOND ANTICIPATION NOTE	12,662	428	0	1
1979 BOND DEFEASANCE PREMIUM PENALTY	15,904	428	0	2
1991 BOND D ISSUE	1,883	428	0	3
1994 BOND A ISSUE	12,236	428	1,360	4
1996 BOND	4,852	428	37,818	5
1998 MORTGAGE REVENUE BONDS	2,918	428	15,853	6
2002 REVENUE BONDS	3,132	428	88,261	7
Total			143,292	
Unamortized premium on debt (251)				
NONE				8
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	2,812,499	1
Changes during year (explain):		
MAINS	600,875	2
SERVICES	12,806	3
HYDRANTS	80,802	4
Balance end of year	<u>3,506,982</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)	
1994 REVENUE BONDS A	08/01/1994	04/01/2015	5.80%	155,000	1
1996 REVENUE BONDS	09/01/1996	10/01/2016	5.31%	2,280,000	2
1998 MORTGAGE REVENUE BONDS	02/01/1998	04/01/2011	4.42%	800,000	3
2002 MRB'S	09/01/2002	04/01/2015	3.50%	3,435,000	4
Total Bonds (Account 221):				6,670,000	

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)	
Other Long-Term Debt (224)					
NOTE FOR WATER TOWER/WALWORTH COUNTY	12/01/1994	12/01/2014	0.00%	382,771	1
ACCRUED SICK AND VACATION PAY	12/31/1999	12/31/2098	0.00%	132,179	2
Total for Account 224				514,950	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	397,576	1
Accruals:		
Charged water department expense	245,761	2
Charged electric department expense	266,674	3
Charged sewer department expense	2,438	4
Other (explain):		
WI gross receipts tax	31,252	5
Total Accruals and other credits	546,125	
Taxes paid during year:		
County, state and local taxes	453,526	6
Social Security taxes	45,688	7
PSC Remainder Assessment	8,160	8
Other (explain):		
NONE		9
Total payments and other debits	507,374	
Balance end of year	436,327	

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
1994 SERIES	24,370	70,261	92,499	2,132	2
1996 REVENUE	32,561	124,868	126,459	30,970	3
1998 MORTGAGE REVENUE BONDS	9,777	35,418	36,364	8,831	4
2002 MRB'S		41,658	0	41,658	5
Subtotal	66,708	272,205	255,322	83,591	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ANNUAL DEBT SERVICE FEES	0	1,375	1,375	0	7
Subtotal	0	1,375	1,375	0	
Notes Payable (231)					
Customer Deposits	171			171	8
Subtotal	171	0	0	171	
Total	66,879	273,580	256,697	83,762	

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	4,269,805	918,193	0	0	0	5,187,998	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	4,269,805	918,193	0	0	0	5,187,998	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
CONTINGENCY RESERVE	231,751	3
DEPRECIATION FUND	329,450	4
BOND REDEMPTION	300,200	5
BOND RESERVES	918,192	6
DEBT PROCEEDS	1,625,456	7
OPERATION & MAINTENANCE RESERVE	634,928	8
Total (Acct. 125):	4,039,977	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	129,866	10
Electric	530,578	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	660,444	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	253,153	15
Other (specify):		
POSTPONED SPECIAL ASSESSMENT RECEIVABLE	5,161	16
MISCELLANEOUS	1,100	17
Total (Acct. 143):	259,414	
Receivables from Municipality (145):		
ADVANCE TO TIF	105,000	18
DELINQUENT UTILITY BILLS ON TAX ROLL	9,155	19
Total (Acct. 145):	114,155	
Prepayments (165):		
LICENSE FEE ASSESSMENT	13,625	20

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):		
MISCELLANEOUS	16,984	21
PREPAID INTEREST	75,937	22
Total (Acct. 165):	106,546	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		24
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		26
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	14,248,098	12,296,963	0	0	26,545,061	1
Materials and Supplies	43,142	245,683	0	0	288,825	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	3,126,894	4,789,115	0	0	7,916,009	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,269,805	918,193	0	0	5,187,998	6
Other (specify):					0	7
Average Net Rate Base	6,894,541	6,835,338	0	0	13,729,879	
Net Operating Income	155,953	367,297	0	0	523,250	8
Net Operating Income as a percent of Average Net Rate Base	2.26%	5.37%	N/A	N/A	3.81%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	3,159,740	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	9,277,250	3
Other (Specify):		4
Total Average Proprietary Capital	12,436,990	
Net Income		
Net Income	372,885	5
Percent Return on Proprietary Capital	3.00%	

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

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

Interest does not exist for accrued vacation and sick pay.

The note for water tower is a non-interest bearing note.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email 10/2/03:
Dear Ms. Hinske:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. On Page W-4, an amount is reported in Account 474 described as commissions. In last year's review, this was explained as "Commissions consist of 5% of sewer collections, reduced by the meter cost allocation to the sewer fund." This amount is not appropriately reported in Account 474. By letter dated December 2, 1999, from David Sheard, Assistant Administrator of the PSC Division of Water, Compliance and Consumer Affairs, your utility was instructed to allocate 50 percent of water meter related expense to the sewer department. Your utility was further instructed that the fee charged the sewer utility is not appropriate. We have attached instructions below for correctly allocating water meter costs to the sewer department. Please correctly allocate these costs in 2003 and the future.

2. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the plant amount reported on Page F-7 of the prior year report. The difference is construction work in progress. Footnote No. 4 on Page W-7 indicates that construction work in progress is to be included in Utility Plant Jan. 1. Please discuss with the municipality whether the resulting undercharge should be paid or not. If so, please record it as an adjustment on your 2003 annual report and explain it as an adjustment for an underpayment in 2002.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

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

Water Meter Cost Allocation

The calculation for depreciation is done as follows: Take the average plant balance in a/c 346, Meters (first of year plus end of year divided by 2). Times that by the depreciation rate for meters .035 (3.5%). Allocate 50% of the result to sewer department (see Page F-7 of the annual report)

FINANCIAL SECTION FOOTNOTES

The rate of return is reported in Account 474. It is calculated by subtracting the (all averages) meter depreciation balance* from the meter plant balance (a/c 346) and multiplying the result (the net meter balance) by the authorized rate of return from the last rate order.

*The meter depreciation balance is calculated by dividing the average meter balance (a/c 346) by the average plant balance (total on Page W-8). That result would be the % the meter balance is of total plant, and is multiplied times the average depreciation balance from Page F-7) to result in the meter depreciation balance. The sewer department would allocate 50% of that to account 474.

Taxes are calculating by taking the first of year meter balance in Account 346, multiplying it by the tax rate on Page W-7, line 21. The result of that is multiplied by the assessment ratio on line 27. The result is taxes due on the meters. The sewer department would pay one half of that and their share is reported in Account 408, Page W-6, line 2.

See also Section 4, Page 11 of the Water Utility Reference Manual:

If the sewer department bases its charge for utility service upon a volume charge, which is determined from the reading of the water meter, the water utility must charge the sewer department for its share of all meter-related expenses. In this situation, both the water utility and the sewer department derive equal benefit from the reading of the water meters. This applies even if the sewer department is not regulated by the Commission.

Meter-related expenses include meter maintenance, expenses incurred in the daily operation of meters, meter reading expenses, local and school tax on meters, and return on net investment in meters. Payroll overheads, such as social security taxes and pension and benefits expenses applicable to the labor charged to the meter-related expenses, are also included.

When calculating the rate of return on net investment in meters, the authorized rate of return on rate base from the most recent rate order is used. To calculate depreciation expense, the certified or authorized depreciation rate is multiplied by the average plant investment in Account 346, Meters.

Reimbursements of costs received from the sewer department are credited to the appropriate expense accounts, and the return on net investment in meters is credited to other water revenues as listed below. In the first four categories, Account 408 is included for social security taxes.

Description

- Removing, resetting, testing & inspecting meters a/c 408, 640, 926 water; a/c 834, 854 sewer
- Maintenance of meters & meter testing equipment a/c 408, 653, 926 water; a/c 834, 854 sewer
- Labor & materials used in reading meters a/c 408, 901, 903, 926 water; a/c 842 sewer
- Labor & materials used in customer billing, accounting, & collecting a/c 408, 902, 903, 926 water; a/c 840 sewer
- Depreciation expense for Account 346, Meters, a/c 403 water and sewer

FINANCIAL SECTION FOOTNOTES

~~Depreciation expense for Account 510, meters a/c for water and sewer~~
Local & school tax equivalent on meters no tax for sanitary districts

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,322,860	1
Total Sales of Water	1,322,860	
Other Operating Revenues		
Forfeited Discounts (470)	3,045	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,489	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,534	
Total Operating Revenues	1,342,394	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	28,865	8
Pumping Expenses (620-625)	110,742	9
Water Treatment Expenses (630-635)	157,212	10
Transmission and Distribution Expenses (640-655)	174,314	11
Customer Accounts Expenses (901-904)	21,517	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	185,152	14
Total Operation and Maintenance Expenses	677,802	
Other Operating Expenses		
Depreciation Expense (403)	262,878	15
Amortization Expense (404-407)		16
Taxes (408)	245,761	17
Total Other Operating Expenses	508,639	
Total Operating Expenses	1,186,441	
NET OPERATING INCOME	155,953	

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	7,175	292	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	7,175	292	
Metered Sales to General Customers (461)				
Residential	2,587	128,556	530,614	4
Commercial	423	100,770	292,985	5
Industrial	25	27,408	68,898	6
Total Metered Sales to General Customers (461)	3,035	256,734	892,497	
Private Fire Protection Service (462)	1		30,650	7
Public Fire Protection Service (463)	1		302,401	8
Other Sales to Public Authorities (464)	52	37,424	97,020	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,090	301,333	1,322,860	

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)	302,401	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)	302,401	
Forfeited Discounts (470):		
Customer late payment charges	3,045	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,045	
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	5,455	10
Other (specify): COMMISSIONS	11,034	11
Total Other Water Revenues (474)	16,489	
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)	1,403	3
Maintenance of Water Source Plant (605)	27,462	4
Total Source of Supply Expenses	28,865	
 PUMPING EXPENSES		
Operation Labor (620)	10,797	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	79,770	7
Operation Supplies and Expenses (623)	519	8
Maintenance of Pumping Plant (625)	19,656	9
Total Pumping Expenses	110,742	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	47,310	10
Chemicals (631)	60,459	11
Operation Supplies and Expenses (632)	26,838	12
Maintenance of Water Treatment Plant (635)	22,605	13
Total Water Treatment Expenses	157,212	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	19,308	14
Operation Supplies and Expenses (641)	17,065	15
Maintenance of Distribution Reservoirs and Standpipes (650)	43,605	16
Maintenance of Mains (651)	94,100	17
Maintenance of Services (652)	236	18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	174,314	

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)	8,958	22
Accounting and Collecting Labor (902)	4,180	23
Supplies and Expenses (903)	8,253	24
Uncollectible Accounts (904)	126	25
Total Customer Accounts Expenses	21,517	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	69,548	27
Office Supplies and Expenses (921)	5,839	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	19,786	30
Property Insurance (924)	1,398	31
Injuries and Damages (925)	10,438	32
Employee Pensions and Benefits (926)	59,616	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	11,000	35
Transportation Expenses (933)	7,527	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	185,152	
 Total Operation and Maintenance Expenses	 677,802	

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		229,017	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,438	2
Net property tax equivalent		226,579	
Social Security		15,918	3
PSC Remainder Assessment		3,264	4
Other (specify): NONE			5
Total tax expense		245,761	

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			Walworth				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.194175				2
County tax rate	mills		4.860403				3
Local tax rate	mills		6.781274				4
School tax rate	mills		9.393948				5
Voc. school tax rate	mills		1.510292				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		22.740092				9
Less: state credit	mills		1.238750				10
Net tax rate	mills		21.501342				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.781274				12
Combined School Tax Rate	mills		10.904240				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		17.685514				15
Total Tax Rate	mills		22.740092				16
Ratio of Local and School Tax to Total	dec.		0.777724				17
Total tax net of state credit	mills		21.501342				18
Net Local and School Tax Rate	mills		16.722108				19
Utility Plant, Jan. 1	\$	13,519,472	13,519,472				20
Materials & Supplies	\$	40,387	40,387				21
Subtotal	\$	13,559,859	13,559,859				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	13,559,859	13,559,859				24
Assessment Ratio	dec.		1.010000				25
Assessed Value	\$	13,695,458	13,695,458				26
Net Local & School Rate	mills		16.722108				27
Tax Equiv. Computed for Current Year	\$	229,017	229,017				28
Tax Equivalent per 1994 PSC Report	\$	132,350					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	229,017					31

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,974		4
Structures and Improvements (311)	2,824		5
Collecting and Impounding Reservoirs (312)	1,400		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	521,732		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	75,349		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	603,279	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	31,789		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	256,193		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	310,449		20
Total Pumping Plant	598,431	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,296,742		22
Water Treatment Equipment (332)	1,059,599		23
Total Water Treatment Plant	2,356,341	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,509		24
Structures and Improvements (341)	4,318		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)			1,974	4
Structures and Improvements (311)			2,824	5
Collecting and Impounding Reservoirs (312)			1,400	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			521,732	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			75,349	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	603,279	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			31,789	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			256,193	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			310,449	20
Total Pumping Plant	0	0	598,431	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,296,742	22
Water Treatment Equipment (332)			1,059,599	23
Total Water Treatment Plant	0	0	2,356,341	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,509	24
Structures and Improvements (341)			4,318	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)	888,711		26
Transmission and Distribution Mains (343)	6,734,479	1,128,992	27
Fire Mains (344)	0		28
Services (345)	1,014,871	267,361	29
Meters (346)	288,717	18,790	30
Hydrants (348)	785,910	134,344	31
Other Transmission and Distribution Plant (349)	30,962	1,031	32
Total Transmission and Distribution Plant	9,754,477	1,550,518	
GENERAL PLANT			
Land and Land Rights (389)	315	147	33
Structures and Improvements (390)	4,872		34
Office Furniture and Equipment (391)	45,360		35
Computer Equipment (391.1)	39,896		36
Transportation Equipment (392)	44,569	12,331	37
Stores Equipment (393)	1,462		38
Tools, Shop and Garage Equipment (394)	8,911		39
Laboratory Equipment (395)	9,709		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	50,779		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,071	2,684	44
Other Tangible Property (399)	0		45
Total General Plant	206,944	15,162	
Total utility plant in service directly assignable	13,519,472	1,565,680	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,519,472	1,565,680	

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)			888,711 26
Transmission and Distribution Mains (343)	47,308		7,816,163 27
Fire Mains (344)			0 28
Services (345)	51,100		1,231,132 29
Meters (346)	1,620		305,887 30
Hydrants (348)	8,400		911,854 31
Other Transmission and Distribution Plant (349)			31,993 32
Total Transmission and Distribution Plant	108,428	0	11,196,567
GENERAL PLANT			
Land and Land Rights (389)			462 33
Structures and Improvements (390)			4,872 34
Office Furniture and Equipment (391)			45,360 35
Computer Equipment (391.1)			39,896 36
Transportation Equipment (392)			56,900 37
Stores Equipment (393)			1,462 38
Tools, Shop and Garage Equipment (394)			8,911 39
Laboratory Equipment (395)			9,709 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			50,779 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,755 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	222,106
Total utility plant in service directly assignable	108,428	0	14,976,724
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	108,428	0	14,976,724

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			41,409	41,409	1
February			37,297	37,297	2
March			44,678	44,678	3
April			45,505	45,505	4
May			48,469	48,469	5
June			48,024	48,024	6
July			55,456	55,456	7
August			49,262	49,262	8
September			45,600	45,600	9
October			42,214	42,214	10
November			38,620	38,620	11
December			39,628	39,628	12
Total annual pumpage	0	0	536,162	536,162	
Less: Water sold				301,333	13
Volume pumped but not sold				234,829	14
Volume sold as a percent of volume pumped				56%	15
Volume used for water production, water quality and system maintenance				127,540	16
Volume related to equipment/system malfunction				20,380	17
Non-utility volume NOT included in water sales				29,603	18
Total volume not sold but accounted for				177,523	19
Volume pumped but unaccounted for				57,306	20
Percent of water lost				11%	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.)				2,251	23
Date of maximum: 8/10/2002					24
Cause of maximum:					25
Hot summer day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				983	26
Date of minimum: 12/7/2002					27
Total KWH used for pumping for the year				2,006,484	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)	
S.CHURCH & W. CENTRALIA, COE	#4	1,648	12	8	Yes	1
REAR LOT OF SLD WH, CENTRALIA	#5	1,500	12	5	Yes	2
SUNSET PARK	#6	1,500	16	10	Yes	3
W3960 HWY NN, CO. LOT	#7	1,865	16	9	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5	#6	1
Location	#4	#5	#6	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	SIMMONS	B & J	5
Year Installed	1998	1991	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	720	425	1,030	8
Pump Motor or Standby Engine Mfr	B2J	WESTINGHOUSE	B & J	10
Year Installed	1998	1961	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7			14
Location	3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	B & J			18
Year Installed	1996			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	B & J			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	150			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	TOWER B	TOWER C	TOWER D	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1971	1980	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	122	134	140	6
Total capacity in gallons (actual)	200,000	500,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.4000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	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	19,024	0	2,129	0	16,895	1	
P	D	4.000	109	0	0	0	109	2	
A	D	6.000	195	0	0	0	195	3	
M	D	6.000	51,041	272	703	0	50,610	4	
P	D	6.000	3,318	0	0	0	3,318	5	
M	D	8.000	24,760	7,938	0	0	32,698	6	
M	S	8.000	3,197	0	0	0	3,197	7	
P	D	8.000	58,750	0	0	0	58,750	8	
M	D	10.000	9,378	0	0	0	9,378	9	
M	S	10.000	2,375	0	0	0	2,375	10	
M	T	10.000	1,900	0	0	0	1,900	11	
P	D	10.000	10,727	0	1,092	0	9,635	12	
M	D	12.000	1,642	0	0	0	1,642	13	
M	S	12.000	832	0	0	0	832	14	
P	D	12.000	71,715	30	0	0	71,745	15	
M	D	16.000	13,019	1,814	0	0	14,833	16	
Total Within Municipality			271,982	10,054	3,924	0	278,112		
M	T	4.000	846	0	0	0	846	17	
P	D	4.000	45	0	0	0	45	18	
M	D	6.000	4,540	0	0	0	4,540	19	
M	T	6.000	1,019	0	0	0	1,019	20	
M	D	8.000	2,355	0	0	0	2,355	21	
P	D	8.000	2,505	0	0	0	2,505	22	
P	D	12.000	10,894	0	0	0	10,894	23	
P	T	12.000	2,591	0	0	0	2,591	24	
Total Outside of Municipality			24,795	0	0	0	24,795		
Total Utility			296,777	10,054	3,924	0	302,907		

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)	
L	0.500	314	0	0	0	314		1
M	0.750	867	0	76	0	791		2
L	0.750	20	0	0	0	20		3
M	1.000	1,021	73	0	0	1,094		4
P	1.000	2	0	0	0	2		5
M	1.250	22	0	0	0	22		6
P	1.500	1	0	0	0	1		7
M	1.500	58	3	0	0	61		8
M	1.750	2	0	0	0	2		9
P	2.000	20	0	0	0	20		10
M	2.000	74	0	0	0	74		11
P	4.000	1	0	0	0	1		12
M	4.000	13	0	0	0	13		13
M	6.000	9	0	0	0	9		14
M	8.000	2	0	0	0	2		15
P	8.000	6	0	0	0	6		16
Total Utility		2,432	76	76	0	2,432	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,810	138	32	0	2,916	205	1
0.750	40	0	0	1	41	5	2
1.000	75	5	3	1	78	11	3
1.250	1	0	0	(1)	0	0	4
1.500	54	0	0	(1)	53	4	5
2.000	32	6	0	0	38	9	6
3.000	13	1	0	0	14	11	7
4.000	6	0	0	0	6	4	8
6.000	1	0	0	0	1	1	9
Total:	3,032	150	35	0	3,147	250	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Wholesale, Inter-Department or Utility Use						In Stock and Deduct Meters (n)	Total (o)	
	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Department or Utility Use (m)	In Stock and Deduct Meters (n)			
0.625	2,578	283	0	14	0	41	2,916	1	
0.750	8	25	2	4	0	2	41	2	
1.000	1	60	7	6	0	4	78	3	
1.250	0	0	0	0	0	0	0	4	
1.500	0	37	6	7	0	3	53	5	
2.000	0	12	8	12	0	6	38	6	
3.000	0	4	2	4	0	4	14	7	
4.000	0	2	0	4	0	0	6	8	
6.000	0	0	0	1	0	0	1	9	
Total:	2,587	423	25	52	0	60	3,147		

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	38				38	1
Within Municipality	467	17	12		472	2
Total Fire Hydrants	505	17	12	0	510	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	140
Number of distribution system valves end of year:	211
Number of distribution valves operated during year:	200

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The increase in Maintenance of Water Source Plant (605) was due to \$18,000 in costs to Layne Christensen for Well #4 maintenance.

The increase in Maintenance of Mains (651) was due to a large number of main patches & main breaks in 2002.

The increase in Employee Pension & Benefits was due to \$17,463 in additional fringe benefit per union contract.

The increase in Administrative & General Salalries (920), and the decrease in Accounting & Collection Labor 902, and Operation Labor (620) is due to salaries being reclassified in 2002 when compared to 2001.

Water Mains (Page W-15)

The additions to water mains were financed by contributions from the municipality.

Hydrants and Distribution System Valves (Page W-18)

Half of the hydrants were not tested in 2002. The City plans on doing a better job checking the hydrants in 2003.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	6,384,555	1
Total Sales of Electricity	6,384,555	
Other Operating Revenues		
Forfeited Discounts (450)	11,217	2
Miscellaneous Service Revenues (451)	17,493	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)	27,883	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	56,593	
Total Operating Revenues	6,441,148	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	4,653,780	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	257,500	11
Customer Accounts Expenses (901-904)	85,308	12
Sales Expenses (910)	2,599	13
Administrative and General Expenses (920-935)	355,609	14
Total Operation and Maintenance Expenses	5,354,796	
Other Expenses		
Depreciation Expense (403)	452,381	15
Amortization Expense (404-407)		16
Taxes (408)	266,674	17
Total Other Expenses	719,055	
Total Operating Expenses	6,073,851	
NET OPERATING INCOME	367,297	

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	11,217	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	11,217	
Miscellaneous Service Revenues (451):		
ACCOUNT CHARGES	17,493	3
Total Miscellaneous Service Revenues (451)	17,493	
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):		
INSURANCE RECOVERIES	3,804	7
CUSTOMER INSTALLATION PROFIT & MISCELLANEOUS	24,079	8
Total Other Electric Revenues (456)	27,883	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	4,653,780	15
Other Expenses (546)		16
Total Other Power Supply Expenses	4,653,780	
Total Power Production Expenses	4,653,780	
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)	15,224	20
Line and Station Labor (561)	726	21
Line and Station Supplies and Expenses (562)	13,546	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	147,285	27
Maintenance of Lines (572)	1,789	28
Maintenance of Line Transformers (573)	13,879	29
Maintenance of Street Lighting and Signal Systems (574)	39,296	30
Maintenance of Meters (575)	18,349	31
Maintenance of Miscellaneous Distribution Plant (576)	7,406	32
Total Distribution Expenses	257,500	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	42,683	33
Accounting and Collecting Labor (902)	26,309	34
Supplies and Expenses (903)	15,720	35
Uncollectible Accounts (904)	596	36
Total Customer Accounts Expenses	85,308	
 SALES EXPENSES		
Sales Expenses (910)	2,599	37
Total Sales Expenses	2,599	

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)	115,865	38
Office Supplies and Expenses (921)	53,853	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	29,446	41
Property Insurance (924)	1,428	42
Injuries and Damages (925)	23,394	43
Employee Pensions and Benefits (926)	104,320	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	470	46
Transportation Expenses (933)	26,833	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	355,609	
 Total Operation and Maintenance Expenses	 5,354,796	

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		207,310	1
Social Security		23,216	2
Wisconsin Gross Receipts Tax		31,252	3
PSC Remainder Assessment		4,896	4
Other (specify): NONE			5
Total tax expense		<u>266,674</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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194175				3
County tax rate	mills		4.860403				4
Local tax rate	mills		6.781274				5
School tax rate	mills		9.393948				6
Voc. school tax rate	mills		1.510292				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.740092				10
Less: state credit	mills		1.238750				11
Net tax rate	mills		21.501342				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.781274				14
Combined School Tax Rate	mills		10.904240				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.685514				17
Total Tax Rate	mills		22.740092				18
Ratio of Local and School Tax to Total	dec.		0.777724				19
Total tax net of state credit	mills		21.501342				20
Net Local and School Tax Rate	mills		16.722108				21
Utility Plant, Jan. 1	\$	12,004,603	12,004,603				22
Materials & Supplies	\$	270,016	270,016				23
Subtotal	\$	12,274,619	12,274,619				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	12,274,619	12,274,619				26
Assessment Ratio	dec.		1.010000				27
Assessed Value	\$	12,397,365	12,397,365				28
Net Local & School Rate	mills		16.722108				29
Tax Equiv. Computed for Current Year	\$	207,310	207,310				30
Tax Equivalent per 1994 PSC Report	\$	141,452					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	207,310					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)	1,719		34
Structures and Improvements (361)	59,033		35
Station Equipment (362)	1,742,293		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	691,515	46,214	38
Overhead Conductors and Devices (365)	1,549,366		39
Underground Conduit (366)	8,952		40
Underground Conductors and Devices (367)	2,479,061	21,127	41
Line Transformers (368)	1,661,631	11,196	42
Services (369)	844,645	355,932	43
Meters (370)	337,690		44
Installations on Customers' Premises (371)	96,473		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	638,576	157,691	47
Total Distribution Plant	10,110,954	592,160	
GENERAL PLANT			
Land and Land Rights (389)	2,185		48
Structures and Improvements (390)	838,855		49
Office Furniture and Equipment (391)	124,194	219	50
Computer Equipment (391.1)	22,983		51
Transportation Equipment (392)	365,721	12,331	52
Stores Equipment (393)	5,189		53
Tools, Shop and Garage Equipment (394)	43,224		54
Laboratory Equipment (395)	30,774		55
Power Operated Equipment (396)	401,501		56
Communication Equipment (397)	36,145		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)			1,719 34
Structures and Improvements (361)			59,033 35
Station Equipment (362)			1,742,293 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,033		734,696 38
Overhead Conductors and Devices (365)			1,549,366 39
Underground Conduit (366)			8,952 40
Underground Conductors and Devices (367)			2,500,188 41
Line Transformers (368)	7,525		1,665,302 42
Services (369)	1,000		1,199,577 43
Meters (370)	2,102		335,588 44
Installations on Customers' Premises (371)			96,473 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	10,356		785,911 47
Total Distribution Plant	24,016	0	10,679,098
GENERAL PLANT			
Land and Land Rights (389)			2,185 48
Structures and Improvements (390)			838,855 49
Office Furniture and Equipment (391)			124,413 50
Computer Equipment (391.1)			22,983 51
Transportation Equipment (392)			378,052 52
Stores Equipment (393)			5,189 53
Tools, Shop and Garage Equipment (394)			43,224 54
Laboratory Equipment (395)			30,774 55
Power Operated Equipment (396)			401,501 56
Communication Equipment (397)			36,145 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)	22,878	4,026	58
Other Tangible Property (399)	0		59
Total General Plant	1,893,649	16,576	
Total utility plant in service directly assignable	12,004,603	608,736	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	12,004,603	608,736	

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)			26,904 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,910,225
Total utility plant in service directly assignable	24,016	0	12,589,323
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	24,016	0	12,589,323

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-0.40	31.10	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	0.60	17.96	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		1.35	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)		775.00	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	3 11
Nonfarm	46 12
Total	49 13
Total customers on rural lines at end of year	49 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	17,344	Monday	01/21/2002	10:01	9,835	1
February	02	17,442	Tuesday	02/05/2002	10:01	8,208	2
March	03	17,755	Tuesday	03/05/2002	10:46	8,295	3
April	04	18,835	Thursday	04/18/2002	15:45	9,230	4
May	05	20,218	Thursday	05/30/2002	13:16	8,712	5
June	06	24,034	Tuesday	06/25/2002	13:46	9,216	6
July	07	24,941	Monday	07/08/2002	13:46	12,240	7
August	08	25,286	Thursday	08/01/2002	13:31	10,555	8
September	09	24,638	Monday	09/09/2002	14:16	9,864	9
October	10	19,944	Tuesday	10/01/2002	12:31	8,885	10
November	11	17,467	Thursday	11/21/2002	10:16	7,704	11
December	12	17,914	Thursday	12/05/2002	10:16	9,475	12
Total		245,818				112,219	

System Name ELKHORN

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

Type of Reading	Supplier
15 minutes integrated	WIS POWER & LIGHT

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	112,219	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	112,219	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	105,000	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	137	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	137	23
Total Sold and Used	105,137	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	7,082	27
Total Energy Losses	7,082	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.3109%	29
Total Disposition of Energy	112,219	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					
CITY	RG-1	2	10	1	
CITY	RG-1	3,169	25,115	2	
RURAL	RG-1	28	326	3	
Total Sales for Residential Sales		3,199	25,451		
Commercial & Industrial					
CITY	CG-1	587	20,877	4	
CITY LARGE POWER	CG-1	69	40,794	5	
INTERDEPARTMENTAL	CG-1	8	1,373	6	
RURAL	CG-1	22	260	7	
RURAL LARGE POWER	CG-1	7	15,486	8	
Total Sales for Commercial & Industrial		693	78,790		
Public Street & Highway Lighting					
CITY SECURITY LIGHTS	MS-1	81	328	9	
CITY STREET LIGHTS	MS-1	16	390	10	
RURAL SECURITY LIGHTS	MS-1	2	0	11	
RURAL STREET LIGHTS	MS-1	2	41	12	
Total Sales for Public Street & Highway Lighting		101	759		
Sales for Resale					
NONE				13	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		3,993	105,000		

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)	
		571	58	629	1
		1,394,812	170,254	1,565,066	2
		17,961	1,989	19,950	3
0	0	1,413,344	172,301	1,585,645	
		1,284,588	140,716	1,425,304	4
		2,189,506	263,388	2,452,894	5
		34,365	14,117	48,482	6
		16,059	1,625	17,684	7
		672,777	110,043	782,820	8
0	0	4,197,295	529,889	4,727,184	
		24,255	1,818	26,073	9
		40,177	0	40,177	10
		2,272	0	2,272	11
		3,204	0	3,204	12
0	0	69,908	1,818	71,726	
				0	13
0	0	0	0	0	
0	0	5,680,547	704,008	6,384,555	

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	W P & L/ALLAINT				1
Point of Delivery	SO. LINCLON				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138 KV				4
Point of Metering	ELKHORN				5
Total of 12 Monthly Maximum Demands -- kW	244,818				6
Average load factor	62.7920%				7
Total Cost of Purchased Power	4,653,780				8
Average cost per kWh	0.0415				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,750	5,085			12
February	4,165	4,043			13
March	4,193	4,101			14
April	4,653	4,578			15
May	4,532	4,180			16
June	4,820	4,396			17
July	5,971	6,269			18
August	5,563	4,993			19
September	4,736	5,128			20
October	4,757	4,128			21
November	3,944	3,760			22
December	4,366	5,109			23
Total kWh (000)	56,450	55,770			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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
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NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,101	1,190	183,122	1
Acquired during year		55	3,310	2
Total	4,101	1,245	186,432	3
Retired during year	24	43	3,225	4
Sales, transfers or adjustments increase (decrease)	1	(3)	(55)	5
Number end of year	4,078	1,199	183,152	6
Number end of year accounted for as follows:				7
In customers' use	4,030	971	99,384	8
In utility's use		10	65,976	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	48	218	17,792	12
Total end of year	4,078	1,199	183,152	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	40	29,400	1
Mercury Vapor	250	1	1,050	2
Mercury Vapor	400	17	28,560	3
Mercury Vapor	1,000	10	42,000	4
Sodium Vapor	100	154	64,680	5
Sodium Vapor	150	63	39,690	6
Sodium Vapor	250	273	286,650	7
Sodium Vapor	400	86	144,480	8
Total		644	636,510	
Ornamental				
Sodium Vapor	150	85	53,550	9
Total		85	53,550	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

The increase in Injuries & Damages (925) is due to insurance premiums increasing in 2002.

The increase in Supplies & Expenses (903) was due to large purchases of supplies in 2002.

The decrease in Line & Station Supplies and Expenses (562) was due to fewer supplies needed in 2002.

The decrease in Maintenance of Street Lighting & Signal Systems (574) was due to less maintenance needed in 2002. There was a conversion project ongoing in 2001.

The increase in Maintenance of Structures & Equipment (571) was due to tree services used to provide line clearance.

The decrease in Outside Services Employed was due to less engineering services needed in 2002 than in 2001.

Electric Utility Plant in Service (Page E-06)

The additions to Street Lighting and Signal Systems (373) were for new street lights which are part of an ongoing rehabilitation project.

The additions to Services (369) were for new services added during 2002 which were also part of the ongoing rehabilitation project.
