



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 225 MAIN STREET
ELROY, WI 53929

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: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 225 MAIN STREET
ELROY, WI 53929

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROLE BROWN

Title: UTILITY CLERK

Office Address:

225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2400

Fax Number: (608) 462 - 2404

E-mail Address: elroywi@mwt.net

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

Name: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: EDWARD MENDUM

Title: PRESIDENT

Office Address:

225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2400

Fax Number: (608) 462 - 2404

E-mail Address: elroywi@mwt.net

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: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 2/21/2003

Period covered by most recent audit: 01/01/2002-12/31/2002

Names and titles of utility management including manager or superintendent:

Name: DAVE MAGNUSSON

Title: WATER UTILITY SUPERINTENDENT

Office Address:
225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2418

Fax Number: (608) 462 - 2404

E-mail Address: elroywi@mwt.net

Name: RON SILVERTHORN

Title: ELECTRIC UTILITY SUPERINTENDENT

Office Address:
225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2415

Fax Number: (608) 462 - 2404

E-mail Address: elroywi@mwt.net

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- ALAN CAMPFIELD, MEMBER
- MARK HILL, MEMBER
- LARRY KRUEGERS, MEMBER
- EDWARD MENDUM, PRESIDENT
- MARK STANEK, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,575,215	1,450,909	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	993,412	940,874	2
Depreciation Expense (403)	229,106	203,526	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	104,792	75,718	5
Total Operating Expenses	1,327,310	1,220,118	
Net Operating Income	247,905	230,791	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	247,905	230,791	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,147	25,935	10
Miscellaneous Nonoperating Income (421)	816	1,383	11
Total Other Income	16,963	27,318	
Total Income	264,868	258,109	
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	264,868	258,109	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	237,006	212,883	14
Amortization of Debt Discount and Expense (428)	6,598	5,533	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	626	421	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	244,230	218,837	
Net Income	20,638	39,272	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	977,399	938,127	20
Balance Transferred from Income (433)	20,638	39,272	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)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	998,037	977,399	

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):		
ELECTRIC	12,270	5
WATER	3,877	6
Total (Acct. 419):	16,147	
Miscellaneous Nonoperating Income (421):		
ELECTRIC NSF FEES	80	7
ELECTRIC 2001 ELECTRIC GAS TAX REFUND	154	8
ELECTRIC-SALE OF TRANSFORMER PART	470	9
WATER GAS TAX REFUND	112	10
Total (Acct. 421):	816	
Miscellaneous Amortization (425):		
NONE		11
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		12
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		13
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		14
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		15
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		16
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	363,011	1,212,204	0	0	1,575,215	1
Less: interdepartmental sales	0	7,029	0	0	7,029	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	810	5,236			6,046	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	362,201	1,199,939	0	0	1,562,140	

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	55,046		55,046	1
Electric operating expenses	82,628		82,628	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	13,502		13,502	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	1,389		1,389	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	152,565	0	152,565	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,085,284	7,771,520	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,218,385	1,983,762	2
Net Utility Plant	5,866,899	5,787,758	
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)	567	1,134	6
Special Funds (125)	687,748	280,003	7
Total Other Property and Investments	688,315	281,137	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	125,451	140,558	8
Temporary Cash Investments (132)		608,449	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	169,129	190,143	11
Other Accounts Receivable (143)	62,949	27,152	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,752	10,168	14
Materials and Supplies (150)	134,559	169,018	15
Prepayments (165)	9,981	7,838	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	515,821	1,153,326	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	119,151	127,279	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	119,151	127,279	
Total Assets and Other Debits	7,190,186	7,349,500	

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)	370,735	207,820	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	998,037	977,399	23
Total Proprietary Capital	1,368,772	1,185,219	
LONG-TERM DEBT			
Bonds (221)	4,356,200	4,481,900	24
Advances from Municipality (223)	57,601	111,095	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,413,801	4,592,995	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	150,018	297,663	28
Payables to Municipality (233)	1,933	0	29
Customer Deposits (235)	1,710	1,710	30
Taxes Accrued (236)	91,448	123,060	31
Interest Accrued (237)	56,094	55,287	32
Other Current and Accrued Liabilities (238)	24,995	23,986	33
Total Current and Accrued Liabilities	326,198	501,706	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	35,125	32,935	36
Total Deferred Credits	35,125	32,935	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,046,290	1,036,645	41
Total Liabilities and Other Credits	7,190,186	7,349,500	

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)	4,203,647	0	0	3,804,108	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)				77,529	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,203,647	0	0	3,881,637	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	516,711	0	0	1,701,674	10
Total Accumulated Provision	516,711	0	0	1,701,674	
Net Utility Plant	3,686,936	0	0	2,179,963	

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	433,161	1,550,601			1,983,762	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	82,107	146,999			229,106	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,768				2,768	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		17,191			17,191	10
Other credits (specify):						11
					0	12
Total credits	84,875	164,190	0	0	249,065	13
Debits during year						14
Book cost of plant retired	1,325	10,450			11,775	15
Cost of removal		2,667			2,667	16
Other debits (specify):						17
retirements					0	18
Total debits	1,325	13,117	0	0	14,442	19
Balance End of Year	516,711	1,701,674	0	0	2,218,385	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):					
NONE	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	1,436				1,436	5,696	1
Other		114,154			114,154	147,825	2
Total Electric Utility					115,590	153,521	

Account	Total End of Year	Amount Prior Year	
Electric utility total	115,590	153,521	1
Water utility	18,969	15,497	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	134,559	169,018	

**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)				
DEFERRED LOSS ON REFINANCING	1,528	427	8,279	1
ELEC MRB 1999	2,494	428	41,766	2
ELEC MRB 2001	1,597	428	29,813	3
WATER MRB 1996	905	428	30,612	4
WTR MRB 1997	1,603	428	8,681	5
Total			119,151	
Unamortized premium on debt (251)				
NONE				6
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	207,820	1
Changes during year (explain):		
BRUNNER UTILITY EXTENSION	162,915	2
Balance end of year	<u><u>370,735</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MRB 1996	11/19/1996	11/19/2036	5.13%	1,941,200	1
MRB 1997	06/01/1997	06/01/2008	5.00%	250,000	2
ELEC MRB 1999	09/01/1999	09/01/2019	5.50%	1,440,000	3
ELEC MRB 2001	09/01/2001	09/01/2021	4.88%	725,000	4
Total Bonds (Account 221):				4,356,200	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNIC	07/01/2001	02/01/2011	3.40%	14,308	1
ADVANCE FROM MUNI	07/15/1987	07/15/2007	6.50%	43,293	2
Total for Account 223				57,601	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	123,060	1
Accruals:		
Charged water department expense	15,192	2
Charged electric department expense	89,600	3
Charged sewer department expense	831	4
Other (explain):		
NONE		5
Total Accruals and other credits	105,623	
Taxes paid during year:		
County, state and local taxes	123,060	6
Social Security taxes	11,671	7
PSC Remainder Assessment	1,581	8
Other (explain):		
License Fees	923	9
Total payments and other debits	137,235	
Balance end of year	91,448	

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)					
ELECTRIC BONDS 1999	27,394	81,412	82,181	26,625	1
WTR MRB 1996	17,149	99,664	100,547	16,266	2
WTR MRB 1997	1,272	15,108	15,258	1,122	3
DEFERRED LOSS ON REFINANCING	0	1,528	1,528	0	4
ELEC MRB 2001	9,156	39,294	36,625	11,825	5
Subtotal	54,971	237,006	236,139	55,838	
Advances from Municipality (223)					
ELECTRIC ADVANCE GO DEBT	316	626	686	256	6
Subtotal	316	626	686	256	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	55,287	237,632	236,825	56,094	

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	904,021	132,624	0	0	0	1,036,645	1
Add credits during year:							
For Services		8,895				8,895	2
For Mains	750					750	3
Other (specify):							
RECLASSIFY MISPOSTING		5,009				5,009	4
Deduct charges (specify):							
RECLASSIFY MISPOSTING	5,009					5,009	5
Balance End of Year	899,762	146,528	0	0	0	1,046,290	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	620,406					620,406	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):		
SPECIAL ASSESSMENTS	567	2
Total (Acct. 124):	567	
Special Funds (125):		
ELECTRIC REDEMPTION FUND	62,954	3
WATER RDA REDEMPTION FUND	19,231	4
WATER RDA RESERVE	59,814	5
ELECTRIC DEPRECIATION	65,664	6
WATER RESERVE	41,790	7
WATER CONSTRUCTION FUND	10,576	8
1999 & 2001 ELECTRIC BOND RESERVE	195,720	9
PUBLIC BENEFITS	19,180	10
ELECTRIC PROJECT RESERVE	212,819	11
Total (Acct. 125):	687,748	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	36,129	13
Electric	108,388	14
Sewer (Regulated)		15
Other (specify):		
SEWER	24,612	16
Total (Acct. 142):	169,129	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Other (specify):		
INTEREST	201	19
POLE RENTALS & OTHERS	3,487	20
RECEIVABLE FROM TAX ROLL	22,159	21
RECEIVABLE FROM RESCO FOR INVENTORY RETURNS	15,515	22
RECEIVABLE FROM INSURANCE COMMISSIONER FOR DAMAGED TRANSFORMER	14,949	23
RECEIVABLE FROM RBJ DEVELOPMENT FOR NEW SERVICE	6,638	24
Total (Acct. 143):	62,949	

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)
Receivables from Municipality (145):	
RECEIVABLE FROM SEWER-WATER/SEWER ALLOCATION	8,804 25
DUE FROM GENERAL-STREET LIGHTING	4,948 26
Total (Acct. 145):	13,752
Prepayments (165):	
PREPAID INSURANCE	9,981 27
Total (Acct. 165):	9,981
Extraordinary Property Losses (182):	
NONE	28
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	29
Total (Acct. 183):	0
Payables to Municipality (233):	
PAYABLE TO MUNICIPALITY	1,933 30
Total (Acct. 233):	1,933
Other Deferred Credits (253):	
PUBLIC BENEFIT FEES COLLECTED AND CREDIT REFUNDS	35,125 31
Total (Acct. 253):	35,125

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	4,111,581	3,778,056	0	0	7,889,637	1
Materials and Supplies	17,233	134,555	0	0	151,788	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	474,936	1,626,137	0	0	2,101,073	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	901,891	139,576	0	0	1,041,467	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,751,987	2,146,898	0	0	4,898,885	
Net Operating Income	148,785	99,120	0	0	247,905	8
Net Operating Income as a percent of Average Net Rate Base						
	5.41%	4.62%	N/A	N/A	5.06%	

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	289,277	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	987,718	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,276,995	
Net Income		
Net Income	20,638	5
Percent Return on Proprietary Capital	1.62%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

BRUNNER SUBDIVISION FINANCED BY CONTRIBUTION FROM TAX INCREMENT
DISTRICT.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

Application to add diesel generating capacity.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Net Utility Plant (Page F-07)

Acct#107-Relates to the proposed diesel generating unit.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

Amounts coded to Acct# 427 are for deferred losses on early debt retirement.

Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Board
of the City of Elroy
Elroy, Wisconsin 53929

We have compiled the balance sheets of the City of Elroy Electric and Water Utility as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

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

Vig & Associates, LLC
March 27, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Dear Ms. Engelke,

I am writing in response to your analytical review of the City of Elroy's 2002 annual report.

As to issue number 1: The utility will be doing a complete review of services and meters in use. These numbers are expected have a closer relationship on the 2003 annual report.

Issue number 2 has also been noted. The adjustment for these three services added in 2000 will be booked in 2003.

Thank you,

Michael W. Brendel

Vig & Associates, LLC

117 W. Court Street

P.O. Box 271

Viroqua, WI 54665-0271

Phone (608) 637-2082

Fax (608) 637-3021

10/1/03 email:

Dear Ms. Brown:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

FINANCIAL SECTION FOOTNOTES

1. On Page W-16, 708 services are reported in use, 0 not in use. On Page W-17, 664 meters are reported in use (end of year less in stock). Please explain why there are significantly more services in use than meters in use.

2. In our 2001 analytical review, we wrote: "In the response to the 2000 analytical review it was indicated that dollars would be reported in Account 345 and Account 271 in 2001 for the three services units added. There are dollar additions reported for services on both Page F-18 and Page W-8 but there is nothing to identify them as prior year adjustments. Please explain if dollars were booked to Account 345 and Account 271 for the three services units added in 2000 or otherwise explain this matter." An email from Vig & Associates received 12/26/03 indicated: "The dollars that should have been added to accounts 345 and 271 were not included in the 2001 report. We will adjust those accounts for the three services added in 2002." It appears that this adjustment was not booked in 2002. Please confirm that the adjustment for these three services added in 2000 has been booked in 2003 or otherwise explain this matter.

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

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

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	358,863	1
Total Sales of Water	358,863	
Other Operating Revenues		
Forfeited Discounts (470)	550	2
Miscellaneous Service Revenues (471)	365	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,233	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,148	
Total Operating Revenues	363,011	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	6,636	8
Pumping Expenses (620-625)	11,358	9
Water Treatment Expenses (630-635)	3,274	10
Transmission and Distribution Expenses (640-655)	33,285	11
Customer Accounts Expenses (901-904)	14,075	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	48,299	14
Total Operation and Maintenance Expenses	116,927	
Other Operating Expenses		
Depreciation Expense (403)	82,107	15
Amortization Expense (404-407)		16
Taxes (408)	15,192	17
Total Other Operating Expenses	97,299	
Total Operating Expenses	214,226	
NET OPERATING INCOME	148,785	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	4	99	407	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	99	407	
Metered Sales to General Customers (461)				
Residential	557	25,644	156,790	4
Commercial	80	9,358	41,885	5
Industrial	8	3,126	9,775	6
Total Metered Sales to General Customers (461)	645	38,128	208,450	
Private Fire Protection Service (462)	1		3,114	7
Public Fire Protection Service (463)	1		135,945	8
Other Sales to Public Authorities (464)	11	2,452	10,947	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	662	40,679	358,863	

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)	135,945	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)	135,945	
Forfeited Discounts (470):		
Customer late payment charges	471	5
Other (specify):		
FIRE PROTECTION PENALTY	79	6
Total Forfeited Discounts (470)	550	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	365	7
Total Miscellaneous Service Revenues (471)	365	
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	2,815	10
Other (specify):		
SEWER PENALTIES	348	11
OTHER WATER REVENUES	70	12
Total Other Water Revenues (474)	3,233	
Amortization of Construction Grants (475):		
NONE		13
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)	163	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	947	3
Maintenance of Water Source Plant (605)	5,526	4
Total Source of Supply Expenses	6,636	
 PUMPING EXPENSES		
Operation Labor (620)	1,439	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	7,593	7
Operation Supplies and Expenses (623)	2,112	8
Maintenance of Pumping Plant (625)	214	9
Total Pumping Expenses	11,358	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	282	10
Chemicals (631)	2,992	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	3,274	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	22,871	14
Operation Supplies and Expenses (641)	1,292	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,343	16
Maintenance of Mains (651)	3,337	17
Maintenance of Services (652)	1,010	18
Maintenance of Meters (653)	2,390	19
Maintenance of Hydrants (654)	1,042	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	33,285	

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)	2,438	22
Accounting and Collecting Labor (902)	9,516	23
Supplies and Expenses (903)	1,311	24
Uncollectible Accounts (904)	810	25
Total Customer Accounts Expenses	14,075	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,539	27
Office Supplies and Expenses (921)	11,287	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,975	30
Property Insurance (924)	5,298	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	19,042	33
Regulatory Commission Expenses (928)	450	34
Miscellaneous General Expenses (930)	1,086	35
Transportation Expenses (933)	1,265	36
Maintenance of General Plant (935)	357	37
Total Administrative and General Expenses	48,299	
 Total Operation and Maintenance Expenses	 116,927	

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		11,566	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		831	2
Net property tax equivalent		10,735	
Social Security		4,211	3
PSC Remainder Assessment		246	4
Other (specify): NONE			5
Total tax expense		<u>15,192</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199680				3
County tax rate	mills		6.039310				4
Local tax rate	mills		8.745560				5
School tax rate	mills		11.069200				6
Voc. school tax rate	mills		2.412350				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.466100				10
Less: state credit	mills		1.419950				11
Net tax rate	mills		27.046150				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.745560				14
Combined School Tax Rate	mills		13.481550				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.227110				17
Total Tax Rate	mills		28.466100				18
Ratio of Local and School Tax to Total	dec.		0.780827				19
Total tax net of state credit	mills		27.046150				20
Net Local and School Tax Rate	mills		21.118374				21
Utility Plant, Jan. 1	\$	4,019,517	4,019,517				22
Materials & Supplies	\$	15,497	15,497				23
Subtotal	\$	4,035,014	4,035,014				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,035,014	4,035,014				26
Assessment Ratio	dec.		0.988034				27
Assessed Value	\$	3,986,731	3,986,731				28
Net Local & School Rate	mills		21.118374				29
Tax Equiv. Computed for Current Year	\$	84,193	84,193				30
Tax Equivalent per 1994 PSC Report	\$	29,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	11,566					32
Tax equiv. for current year (see note 6)	\$	11,566					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	426		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	132,809		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	133,235	0	
PUMPING PLANT			
Land and Land Rights (320)	125		12
Structures and Improvements (321)	146,047		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	228,929		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	375,101	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,779		23
Total Water Treatment Plant	6,779	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	8,872		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)			1,500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			426	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			132,809	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	133,235	
PUMPING PLANT				
Land and Land Rights (320)			125	12
Structures and Improvements (321)			146,047	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			228,929	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	375,101	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,779	23
Total Water Treatment Plant	0	0	6,779	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			8,872	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)	179,016		26
Transmission and Distribution Mains (343)	2,451,687	131,080	27
Fire Mains (344)	0		28
Services (345)	465,760	3,520	29
Meters (346)	79,664	25,775	30
Hydrants (348)	212,410	24,506	31
Other Transmission and Distribution Plant (349)	658		32
Total Transmission and Distribution Plant	3,398,067	184,881	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,567		35
Computer Equipment (391.1)	33,857		36
Transportation Equipment (392)	30,044		37
Stores Equipment (393)	500		38
Tools, Shop and Garage Equipment (394)	14,948	575	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	10,234		41
Communication Equipment (397)	6,683		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	104,833	575	
Total utility plant in service directly assignable	4,019,515	185,456	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,019,515	185,456	

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)			179,016 26
Transmission and Distribution Mains (343)			2,582,767 27
Fire Mains (344)			0 28
Services (345)			469,280 29
Meters (346)	575		104,864 30
Hydrants (348)	750	1	236,167 31
Other Transmission and Distribution Plant (349)			658 32
Total Transmission and Distribution Plant	1,325	1	3,581,624
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			8,567 35
Computer Equipment (391.1)			33,857 36
Transportation Equipment (392)			30,044 37
Stores Equipment (393)			500 38
Tools, Shop and Garage Equipment (394)			15,523 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			10,234 41
Communication Equipment (397)			6,683 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	105,408
Total utility plant in service directly assignable	1,325	1	4,203,647
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,325	1	4,203,647

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			3,850	3,850	1
February			3,387	3,387	2
March			3,712	3,712	3
April			3,993	3,993	4
May			4,365	4,365	5
June			3,752	3,752	6
July			4,372	4,372	7
August			3,621	3,621	8
September			4,104	4,104	9
October			3,978	3,978	10
November			3,533	3,533	11
December			3,790	3,790	12
Total annual pumpage	0	0	46,457	46,457	
Less: Water sold				40,679	13
Volume pumped but not sold				5,778	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				914	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				914	19
Volume pumped but unaccounted for				4,864	20
Percent of water lost				10%	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.)				312	23
Date of maximum: 5/21/2002					24
Cause of maximum:					25
FILLING POOL					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				48	26
Date of minimum: 7/27/2002					27
Total KWH used for pumping for the year				112,479	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)	
CITY	1	450	10	720,000	Yes	1
CITY 3	3	450	18	1,080,000	Yes	2

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	1	3	BOOSTER STATION	1
Location	CITY	CITY	CITY	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	GOULD	US EMCO	5
Year Installed	1988	1996	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	550	750	750	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	ONAN	10
Year Installed	1988	1996	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	75	15	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1950	1993	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	183	1	6
Total capacity in gallons (actual)	88,000	235,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,288	0	0	0	1,288	1
M	D	4.000	1,248	0	0	0	1,248	2
M	D	6.000	10,714	0	0	0	10,714	3
P	D	6.000	1,372	0	0	0	1,372	4
M	D	8.000	22,758	0	0	0	22,758	5
P	D	8.000	10,294	0	0	0	10,294	6
M	D	10.000	5,984	2,300	0	0	8,284	7
P	D	10.000	18,643	0	0	0	18,643	8
M	D	12.000	380	0	0	0	380	9
P	D	12.000	820	0	0	0	820	10
Total Within Municipality			73,501	2,300	0	0	75,801	
Total Utility			73,501	2,300	0	0	75,801	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	329	0	0	0	329		1
M	1.000	334	2	0	0	336		2
M	1.250	2	0	0	0	2		3
M	1.500	5	0	0	0	5		4
M	2.000	25	1	0	0	26		5
P	2.000	2	0	0	0	2		6
M	4.000	3	1	0	0	4		7
M	6.000	1	0	0	0	1		8
M	8.000	3	0	0	0	3		9
Total Utility		704	4	0	0	708	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	677	25	15	(5)	682	65	1
0.750	4	3	2	0	5	0	2
1.000	22	5	5	0	22	4	3
1.500	8	1	1	(1)	7	7	4
2.000	15	0	0	1	16	16	5
3.000	1	0	0	0	1	1	6
Total:	727	34	23	(5)	733	93	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	559	52	3	3	0	65	682	1
0.750	0	4	0	0	0	1	5	2
1.000	0	15	3	2	0	2	22	3
1.500	0	6	0	1	0	0	7	4
2.000	0	3	2	5	5	1	16	5
3.000	0	1	0	0	0	0	1	6
Total:	559	81	8	11	5	69	733	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	144	9	1		152	2
Total Fire Hydrants	144	9	1	0	152	
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:	144
Number of distribution system valves end of year:	172
Number of distribution valves operated during year:	86

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCT #923- DECREASE DUE TO PRIOR YEAR NEEDING ADDITIONAL SERVICES DUE TO STAFFING CHANGE. NO ADDITIONAL SERVICES NEEDED IN 2002.

ACCT #926-DECREASE DUE TO AN EMPLOYEE LEAVING IN 2001 AND BEING REPLACED BY A NEW EMPLOYEE WITH LESS EXPERIENCE.

Property Tax Equivalent (Water) (Page W-07)

The City of Elroy (Water) uses an alternate method to calculate tax equivalent. This method calculates the equivalent as 3.19% of the utility's operating revenues. This method was incorporated by the PSC in Docket 1850-WR-102 dated February 25, 1997.

Water Utility Plant in Service (Page W-08)

A/C#348-COLUMN F-ADJUSTMENT NECESSARY DUE TO ROUNDING.

A/C#346-COLUMN C-INCLUDED IN COST OF METERS IS THE COST OF RADIO READ METER HEADS ADDED TO EXISTING METERS.

Water Mains (Page W-15)

Additions to mains were financed by contributions from municipality.

Water Services (Page W-16)

Services additions were financed by contributions from the tax incremental district.

Meters (Page W-17)

Meters adjustment necessary to correct plant records to actual.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,205,701	1
Total Sales of Electricity	1,205,701	
Other Operating Revenues		
Forfeited Discounts (450)	3,795	2
Miscellaneous Service Revenues (451)	1,669	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,039	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	6,503	
Total Operating Revenues	1,212,204	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	710,228	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	61,750	11
Customer Accounts Expenses (901-904)	21,134	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	83,373	14
Total Operation and Maintenance Expenses	876,485	
Other Expenses		
Depreciation Expense (403)	146,999	15
Amortization Expense (404-407)		16
Taxes (408)	89,600	17
Total Other Expenses	236,599	
Total Operating Expenses	1,113,084	
NET OPERATING INCOME	99,120	

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	1,444	1
Other (specify):		
RECONNECT FEES	2,351	2
Total Forfeited Discounts (450)	3,795	
Miscellaneous Service Revenues (451):		
RENT FROM ELECTRIC PROPERTY	1,669	3
Total Miscellaneous Service Revenues (451)	1,669	
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):		
LIGHT REPAIR	395	7
TEMPORARY ELECTRIC SERVICES	473	8
MISC CHARGES	171	9
Total Other Electric Revenues (456)	1,039	
Amortization of Construction Grants (457):		
NONE		10
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)	11,825	11
Fuel (539)	5,143	12
Operation Supplies and Expenses (540)	4,387	13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	21,355	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	688,873	15
Other Expenses (546)		16
Total Other Power Supply Expenses	688,873	
Total Power Production Expenses	710,228	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	6,976	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	1,019	23
Meter Expenses (566)	482	24
Customer Installations Expenses (567)	563	25
Miscellaneous Distribution Expenses (569)	10,890	26
Maintenance of Structures and Equipment (571)	18,563	27
Maintenance of Lines (572)	20,726	28
Maintenance of Line Transformers (573)	647	29
Maintenance of Street Lighting and Signal Systems (574)	855	30
Maintenance of Meters (575)	1,022	31
Maintenance of Miscellaneous Distribution Plant (576)	7	32
Total Distribution Expenses	61,750	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,960	33
Accounting and Collecting Labor (902)	11,607	34
Supplies and Expenses (903)	1,331	35
Uncollectible Accounts (904)	5,236	36
Total Customer Accounts Expenses	21,134	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,494	38
Office Supplies and Expenses (921)	9,368	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	2,715	41
Property Insurance (924)	8,248	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	40,372	44
Regulatory Commission Expenses (928)	450	45
Miscellaneous General Expenses (930)	10,239	46
Transportation Expenses (933)	4,336	47
Maintenance of General Plant (935)	151	48
Total Administrative and General Expenses	83,373	
Total Operation and Maintenance Expenses	876,485	

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		79,882	1
Social Security		7,460	2
Wisconsin Gross Receipts Tax		923	3
PSC Remainder Assessment		1,335	4
Other (specify): NONE			5
Total tax expense		89,600	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199680				3
County tax rate	mills		6.039310				4
Local tax rate	mills		8.745560				5
School tax rate	mills		11.069200				6
Voc. school tax rate	mills		2.412350				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.466100				10
Less: state credit	mills		1.419950				11
Net tax rate	mills		27.046150				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.745560				14
Combined School Tax Rate	mills		13.481550				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.227110				17
Total Tax Rate	mills		28.466100				18
Ratio of Local and School Tax to Total	dec.		0.780827				19
Total tax net of state credit	mills		27.046150				20
Net Local and School Tax Rate	mills		21.118374				21
Utility Plant, Jan. 1	\$	3,752,004	3,752,004				22
Materials & Supplies	\$	147,825	147,825				23
Subtotal	\$	3,899,829	3,899,829				24
Less: Plant Outside Limits	\$	71,430	71,430				25
Taxable Assets	\$	3,828,399	3,828,399				26
Assessment Ratio	dec.		0.988034				27
Assessed Value	\$	3,782,588	3,782,588				28
Net Local & School Rate	mills		21.118374				29
Tax Equiv. Computed for Current Year	\$	79,882	79,882				30
Tax Equivalent per 1994 PSC Report	\$	39,560					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	79,882					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)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	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)	835		18
Structures and Improvements (341)	216,802		19
Fuel Holders, Producers and Accessories (342)	8,750		20
Prime Movers (343)	221,847		21
Generators (344)	121,382		22
Accessory Electric Equipment (345)	18,222		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	587,838	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)			500 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	500
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)			835 18
Structures and Improvements (341)			216,802 19
Fuel Holders, Producers and Accessories (342)			8,750 20
Prime Movers (343)			221,847 21
Generators (344)			121,382 22
Accessory Electric Equipment (345)			18,222 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	587,838
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)	136,226	2,304	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	136,226	2,304	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	800,569		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	351,841	114	38
Overhead Conductors and Devices (365)	679,134	26,660	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	443,272	1,676	41
Line Transformers (368)	235,634	25,277	42
Services (369)	174,434	10,316	43
Meters (370)	71,700	575	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	57,900	7,751	47
Total Distribution Plant	2,814,484	72,369	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	12,605		50
Computer Equipment (391.1)	10,449		51
Transportation Equipment (392)	5,841	800	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	19,208	13,589	54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	164,854		56
Communication Equipment (397)	0		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)			138,530 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	138,530
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)		(26,509)	774,060 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			351,955 38
Overhead Conductors and Devices (365)			705,794 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			444,948 41
Line Transformers (368)	10,425		250,486 42
Services (369)			184,750 43
Meters (370)	25		72,250 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			65,651 47
Total Distribution Plant	10,450	(26,509)	2,849,894
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			12,605 50
Computer Equipment (391.1)			10,449 51
Transportation Equipment (392)			6,641 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			32,797 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			164,854 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	212,957	14,389	
Total utility plant in service directly assignable	3,752,005	89,062	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	3,752,005	89,062	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	227,346
Total utility plant in service directly assignable	10,450	(26,509)	3,804,108
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	10,450	(26,509)	3,804,108

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)		6.10	1
7.2/12.5 kV (12kV)		0.80	2
14.4/24.9 kV (25kV)			3
Other:			
UNDERGROUND 2.4/4.16 KV		4.20	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		7.70	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0
Customers served at other than rural rates:	10
Farm	11
Nonfarm	31
Total	42
Total customers on rural lines at end of year	42

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	4,073	Thursday	01/31/2002	11:00	2,236	1
February	02	4,060	Tuesday	02/05/2002	08:00	1,969	2
March	03	4,186	Monday	03/04/2002	11:00	2,129	3
April	04	3,836	Thursday	04/18/2002	12:00	1,862	4
May	05	3,885	Wednesday	05/29/2002	14:00	1,965	5
June	06	4,429	Tuesday	06/25/2002	15:00	2,020	6
July	07	4,659	Monday	07/01/2002	14:00	2,217	7
August	08	4,463	Thursday	08/01/2002	14:00	2,191	8
September	09	4,460	Monday	09/09/2002	14:00	2,011	9
October	10	3,898	Tuesday	10/01/2002	14:00	2,019	10
November	11	3,800	Tuesday	11/12/2002	08:00	1,920	11
December	12	3,953	Tuesday	12/03/2002	11:00	1,999	12
Total		49,702				24,538	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

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	85	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	85	7
Purchases	24,538	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	24,623	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	23,321	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	28	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	28	23
Total Sold and Used	23,349	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,274	27
Total Energy Losses	1,274	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.1740%	29
Total Disposition of Energy	24,623	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	691	5,407	1
RURAL	RG-1	42	85	2
WATER HEATER	RG-1	43	521	3
Total Sales for Residential Sales		776	6,013	
Commercial & Industrial				
LARGE POWER	CP-2	3	1,947	4
LARGE POWER	CP-3	2	5,230	5
INDUSTRIAL	CP-4	3	5,375	6
COMMERCIAL	GS-1	133	3,381	7
INTERDEPARTMENTAL	GS-1	1	112	8
SMALL POWER	GS-1	7	1,058	9
Total Sales for Commercial & Industrial		149	17,103	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	205	10
Total Sales for Public Street & Highway Lighting		1	205	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		926	23,321	

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)	
		344,073	2,420	346,493	1
		31,238	197	31,435	2
		4,760	33	4,793	3
0	0	380,071	2,650	382,721	
6,959		99,539	624	100,163	4
10,355		201,509	5,368	206,877	5
15,222		213,369	1,141	214,510	6
		207,713	1,509	209,222	7
		7,011	18	7,029	8
		62,797	434	63,231	9
32,536	0	791,938	9,094	801,032	
		21,936	12	21,948	10
0	0	21,936	12	21,948	
				0	11
0	0	0	0	0	
32,536	0	1,193,945	11,756	1,205,701	

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	CUMBERLAND MUNI		DAIRYLAND POWER		1
Point of Delivery	ELROY SUBSTATION		ELROY SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	SURPLUS		SURPLUS		3
Voltage at Which Delivered	2400		2400		4
Point of Metering	ELROY SUBSTATION		ELROY SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	22,929		49,702		6
Average load factor	0.2688%		67.6305%		7
Total Cost of Purchased Power	68,579		579,617		8
Average cost per kWh	1.5240		0.0236		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January			2,236		12
February			1,969		13
March			2,129		14
April			1,862		15
May			1,965		16
June			2,020		17
July	37		2,217		18
August			2,191		19
September			2,011		20
October			2,019		21
November			1,920		22
December	8		1,999		23
Total kWh (000)	45	0	24,538	0	24

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51
					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	85	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	4,659	7
Date and Hour of Such Maximum Demand	7/1/2002 14	8
Load Factor	0.0021	9
Maximum Net Generation in Any One Day	13,828	10
Date of Such Maximum	7/2/2002	11
Number of Hours Generators Operated	42	12
Maximum Continuous or Dependable Capacity--kW	2,385	13
Is Plant Owned or Leased?		14
Total Production Expenses	21,335	15
Cost per kWh of Net Generation (\$)	251	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	12	18
March	0	19
April	0	20
May	0	21
June	4	22
July	39	23
August	0	24
September	6	25
October	0	26
November	0	27
December	24	28
Total kWh (000)	85	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	136	32
Average Cost per Barrel of Oil Burned (\$)	37.8200	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 (\$)	0.0602	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	ELROY			1
Unit Identification	4113-3-2-5			2
Type of Generation	RECIP			3
kWh Net Generation (000)	85			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	4,659			7
Date and Hour of Such Maximum Demand	7/1/2002 14			8
Load Factor	0.0021			9
Maximum Net Generation in Any One Day	13,828			10
Date of Such Maximum	07/02/2002			11
Number of Hours Generators Operated	42			12
Maximum Continuous or Dependable Capacity--kW	2,385			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	21,335			15
Cost per kWh of Net Generation (\$)	251.0000			16
Monthly Net Generation --- kWh (000):				
January	0			17
February	12			18
March	0			19
April	0			20
May	0			21
June	4			22
July	39			23
August	0			24
September	6			25
October	0			26
November	0			27
December	24			28
Total kWh (000)	85			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	136			32
Average Cost per Barrel of Oil Burned (\$)	37.8200			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil	15			38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.0602			54

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (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)	1
NONE								1
Total							<u><u>0</u></u>	

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
ELROY	5	1973	RECIP	FAIRBANKS MORSE		2,880	1
Total						<u><u>2,880</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)		
				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	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)		
1973	2,400	85	2,295	2,500	2,330	2,295
		Total	85	2,295	2,330	2,295

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			(f)
			(d)	(e)		
Name of Substation	MUNICIPAL					1
Voltage--High Side	69,000					2
Voltage--Low Side	4,160					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	4,659					7
Dt and Hr of Such Maximum Demand	07/01/2002					8
	14:00					9
Kwh Output	24,538					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,007	369	22,717	1
Acquired during year	1	6	2,170	2
Total	1,008	375	24,887	3
Retired during year	7	30	1,295	4
Sales, transfers or adjustments increase (decrease)	(33)			5
Number end of year	968	345	23,592	6
Number end of year accounted for as follows:				7
In customers' use	917	293	19,684	8
In utility's use		3	15	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	51	49	3,893	12
Total end of year	968	345	23,592	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				
Sodium Vapor	100	131	77,002	1
Sodium Vapor	150	4	228	2
Sodium Vapor	250	59	53,303	3
Sodium Vapor	400	1	17,759	4
Total		195	148,292	
Ornamental				
Sodium Vapor	150	8	457	5
Sodium Vapor	250	41	55,798	6
Total		49	56,255	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct #524-Decrease due to improvements in account coding of expenses in 2002

Acct #543-Decrease due to no maintenance needed in 2002.

Acct #571-Increase due to a roof/gutter/chimney, vault, door repair.

Increase also attributed to general contracted services provided by Arnold and O'Sheridan.

Acct #572-Increase due to large restocking fee charged to utility for returned items.

Acct #904-Increase due to write off of utility billings that were considered to be uncollectible in 2002.

Electric Utility Plant in Service (Page E-06)

Acct #365-Additions relate to the substation upgrade and circuit rebuild that was completed in 2001, but expenses were paid in 2002.

Acct #394-Additions relate to the addition of a shelving system in the powerhouse.

Acct #362-Adjustment was for the over accrual of plant added during 2001.

Adjustment needed to accurately reflect December 31, 2002 balance of plant account.
