



3014 (02-09-04)

ANNUAL REPORT

OF

Name: FENNIMORE WATER AND LIGHT PLANT

Principal Office: 860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

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: FENNIMORE WATER AND LIGHT PLANT

Utility Address: 860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARGARET SPRAGUE

Title: CITY CLERK-TREASURER

Office Address:

860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

Telephone: (608) 822 - 6119

Fax Number: (608) 822 - 6007 EXT

E-mail Address:

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

Name: MR CHAD FREYMILLER

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: chadf@johnsonblock.com

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

Name: MR. VERN LEWISON

Title:

Office Address:

860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809

Telephone: (608) 822 - 6501

Fax Number: (608) 822 - 6007

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR JAY BENNETT, CPA

Title: MANAGER

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbenett@johnsonblock.com

Date of most recent audit report: 2/21/2002

Period covered by most recent audit: 1/1/01 - 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR. GREG LEE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

860 LINCOLN AVENUE
P.O. BOX 17
FENNIMORE, WI 53809-0017

Telephone: (608) 822 - 6501

Fax Number: (608) 822 - 6007

E-mail Address:

Name of utility commission/committee: Electric, Water and Sewer Committee

Names of members of utility commission/committee:

TOM FURRER
VERN LEWISON
DAVID STREIF
MARK STROHBUSCH

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,206,866	2,161,547	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,466,205	1,476,100	2
Depreciation Expense (403)	302,019	286,514	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	153,963	154,087	5
Total Operating Expenses	1,922,187	1,916,701	
Net Operating Income	284,679	244,846	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	284,679	244,846	
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)	13,316	27,974	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	13,316	27,974	
Total Income	297,995	272,820	
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	297,995	272,820	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	157,961	174,015	14
Amortization of Debt Discount and Expense (428)	6,607	2,277	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	23	66	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	164,591	176,358	
Net Income	133,404	96,462	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,742,022	1,645,560	20
Balance Transferred from Income (433)	133,404	96,462	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)	1,875,426	1,742,022	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	13,316	5
Total (Acct. 419):	13,316	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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):					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	373,544	1,833,322	0	0	2,206,866	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	373,544	1,833,322	0	0	2,206,866	

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	79,188		79,188	1
Electric operating expenses	135,825		135,825	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,584		2,584	8
Electric utility plant accounts	38,296		38,296	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	255,893	0	255,893	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,751,831	8,370,618	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,318,688	3,037,221	2
Net Utility Plant	5,433,143	5,333,397	
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)	993	993	5
Other Investments (124)	26,330	38,411	6
Special Funds (125)	215,954	338,407	7
Total Other Property and Investments	243,277	377,811	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,772	16,017	8
Temporary Cash Investments (132)	329,832	304,922	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	179,085	171,080	11
Other Accounts Receivable (143)	86,719	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	74,743	10,010	14
Materials and Supplies (150)	159,729	150,366	15
Prepayments (165)	47,292	41,993	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	883,172	694,388	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,388	25,995	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	76,179	122,579	20
Total Deferred Debits	95,567	148,574	
Total Assets and Other Debits	6,655,159	6,554,170	

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)	605,007	605,007	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,875,426	1,742,022	23
Total Proprietary Capital	2,480,433	2,347,029	
LONG-TERM DEBT			
Bonds (221)	2,924,668	3,072,364	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	215,000	233,933	26
Total Long-Term Debt	3,139,668	3,306,297	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	159,054	82,436	28
Payables to Municipality (233)	0	10,046	29
Customer Deposits (235)	6,792	5,557	30
Taxes Accrued (236)	135,500	159,818	31
Interest Accrued (237)	14,540	18,166	32
Other Current and Accrued Liabilities (238)	20,227	34,520	33
Total Current and Accrued Liabilities	336,113	310,543	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	698,945	590,301	41
Total Liabilities and Other Credits	6,655,159	6,554,170	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,026,639	0	0	5,725,192	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,026,639	0	0	5,725,192	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	642,417	0	0	2,676,271	10
Total Accumulated Provision	642,417	0	0	2,676,271	
Net Utility Plant	2,384,222	0	0	3,048,921	

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	592,623	2,444,598			3,037,221	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	69,805	232,214			302,019	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,600				1,600	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	12	52			64	10
Other credits (specify):						11
					0	12
Total credits	71,417	232,266	0	0	303,683	13
Debits during year						14
Book cost of plant retired	21,623	593			22,216	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	21,623	593	0	0	22,216	19
Balance End of Year	642,417	2,676,271	0	0	3,318,688	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			134,767		134,767	128,259	2
Total Electric Utility					134,767	128,259	

Account	Total End of Year	Amount Prior Year	
Electric utility total	134,767	128,259	1
Water utility	24,962	22,107	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	159,729	150,366	

**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)				
1993 G O Promissory Note	5,052	428	0	1
1997 Revenue Bonds	787	428	7,104	2
1999 BONDS	768	428	12,284	3
Total			19,388	
Unamortized premium on debt (251)				
NONE				4
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	605,007	1
Changes during year (explain):		2
Balance end of year	<u><u>605,007</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)	
1997 Revenue Bonds	06/01/1997	12/01/2012	5.66%	964,668	1
1999 BONDS	05/01/1999	12/01/2018	4.59%	1,960,000	2
Total Bonds (Account 221):				2,924,668	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Depository Trust Fund	05/01/1993	03/15/2003	5.20%	115,000	1
CLARE BANK - PROMISSORY NOTES	10/15/2002	10/10/2012	3.49%	100,000	2
Total for Account 224				215,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	159,818	1
Accruals:		
Charged water department expense	49,800	2
Charged electric department expense	104,163	3
Charged sewer department expense	800	4
Other (explain):		
NONE		5
Total Accruals and other credits	154,763	
Taxes paid during year:		
County, state and local taxes	160,681	6
Social Security taxes	16,230	7
PSC Remainder Assessment	2,170	8
Other (explain):		
NONE		9
Total payments and other debits	179,081	
Balance end of year	135,500	

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)					
1997 Revenue Bonds	4,866	58,064	58,395	4,535	1
1999 BONDS	7,842	93,788	94,105	7,525	2
Subtotal	12,708	151,852	152,500	12,060	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1993 G.O. Debt	4,861	5,216	8,333	1,744	4
1992 State Trust Fund Loan	597	157	754	0	5
2002 PROMISSORY NOTES		736		736	6
Subtotal	5,458	6,109	9,087	2,480	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	23	23	0	7
Subtotal	0	23	23	0	
Total	18,166	157,984	161,610	14,540	

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	529,271	61,030	0	0	0	590,301	1
Add credits during year:							
For Services		342				342	2
For Mains	97,347					97,347	3
Other (specify):							
TRANSFORMER RELOCATION		10,955				10,955	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	626,618	72,327	0	0	0	698,945	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	84,356					84,356	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
ADVANCE TO TIF DISTRICT	993	1
Total (Acct. 123):	993	
Other Investments (124):		
SPECIAL ASSESSMENTS	26,330	2
Total (Acct. 124):	26,330	
Special Funds (125):		
REDEMPTION ACCOUNT	4,108	3
RESERVE ACCOUNT	124,391	4
DEPRECIATION ACCOUNT	87,455	5
Total (Acct. 125):	215,954	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,951	7
Electric	157,134	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	179,085	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
POLE RENT	2,363	13
CDBG GRANT FUNDS	84,356	14
Total (Acct. 143):	86,719	
Receivables from Municipality (145):		
DUE FROM SEWER - SHARED METER EXPENSES	4,406	15
DUE FROM GENERAL - TAX ROLL ITEMS	2,984	16
DUE FROM GENERAL - ADDITIONAL HYDRANT RENT	63,396	17
DUE FROM GENERAL - STREET LIGHTING	3,957	18
Total (Acct. 145):	74,743	
Prepayments (165):		
INSURANCE	28,774	19

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
10 YEAR WARRANTY ON DIESEL ENGINE	18,518	20
Total (Acct. 165):	47,292	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TOWER PAINTING - AUTHORIZED 8/9/00	59,560	22
WELL REPAIRS - AUTHORIZED 2/10/02	16,619	23
Total (Acct. 183):	76,179	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,886,803	5,674,421	0	0	8,561,224	1
Materials and Supplies	23,534	131,513	0	0	155,047	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	617,520	2,560,434	0	0	3,177,954	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	577,944	66,678	0	0	644,622	6
Other (specify):					0	7
Average Net Rate Base	1,714,873	3,178,822	0	0	4,893,695	
Net Operating Income	34,755	249,924	0	0	284,679	8
Net Operating Income as a percent of Average Net Rate Base	2.03%	7.86%	N/A	N/A	5.82%	

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	605,007	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,808,724	3
Other (Specify):		4
Total Average Proprietary Capital	2,413,731	
Net Income		
Net Income	133,404	5
Percent Return on Proprietary Capital	5.53%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Amortization of discount for the '93 note was incorrectly setup for 15 years. The notes were scheduled to be paid off sooner than 15 years. Remaining discount balance was expensed in the current year.

Interest Accrued (Acct. 237) (Page F-17)

Interest on customer deposits are recorded in A/C 231.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 25, 2003

City Council
City of Fennimore
Fennimore, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Fennimore Electric and Water Utility as of December 31, 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

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

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

JOHNSON BLOCK AND COMPANY, INC.

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	370,423	1
Total Sales of Water	370,423	
Other Operating Revenues		
Forfeited Discounts (470)	484	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,637	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,121	
Total Operating Revenues	373,544	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	16,619	8
Pumping Expenses (620-625)	36,120	9
Water Treatment Expenses (630-635)	11,623	10
Transmission and Distribution Expenses (640-655)	79,120	11
Customer Accounts Expenses (901-904)	19,668	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	56,034	14
Total Operation and Maintenance Expenses	219,184	
Other Operating Expenses		
Depreciation Expense (403)	69,805	15
Amortization Expense (404-407)		16
Taxes (408)	49,800	17
Total Other Operating Expenses	119,605	
Total Operating Expenses	338,789	
NET OPERATING INCOME	34,755	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	240	581	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	240	581	
Metered Sales to General Customers (461)				
Residential	885	38,222	161,491	4
Commercial	135	17,662	53,785	5
Industrial	3	6,182	12,771	6
Total Metered Sales to General Customers (461)	1,023	62,066	228,047	
Private Fire Protection Service (462)	3		4,392	7
Public Fire Protection Service (463)	1		121,396	8
Other Sales to Public Authorities (464)	48	4,706	16,007	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,077	67,012	370,423	

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)
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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)	121,396	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)	121,396	
Forfeited Discounts (470):		
Customer late payment charges	484	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	484	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,700	10
Other (specify):		
MISCELLANEOUS	937	11
Total Other Water Revenues (474)	2,637	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	16,619	4
Total Source of Supply Expenses	16,619	
 PUMPING EXPENSES		
Operation Labor (620)	16	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	19,625	7
Operation Supplies and Expenses (623)	801	8
Maintenance of Pumping Plant (625)	15,678	9
Total Pumping Expenses	36,120	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	8,232	10
Chemicals (631)	2,185	11
Operation Supplies and Expenses (632)	1,206	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	11,623	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	466	14
Operation Supplies and Expenses (641)	3,229	15
Maintenance of Distribution Reservoirs and Standpipes (650)	30,483	16
Maintenance of Mains (651)	23,700	17
Maintenance of Services (652)	11,672	18
Maintenance of Meters (653)	2,941	19
Maintenance of Hydrants (654)	4,501	20
Maintenance of Other Plant (655)	2,128	21
Total Transmission and Distribution Expenses	79,120	

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)	3,087	22
Accounting and Collecting Labor (902)	15,089	23
Supplies and Expenses (903)	1,492	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,668	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,646	27
Office Supplies and Expenses (921)	3,454	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,928	30
Property Insurance (924)	3,164	31
Injuries and Damages (925)	3,068	32
Employee Pensions and Benefits (926)	19,681	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,869	35
Transportation Expenses (933)	3,224	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	56,034	
Total Operation and Maintenance Expenses	219,184	

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		43,956	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		800	2
Net property tax equivalent		43,156	
Social Security		5,921	3
PSC Remainder Assessment		723	4
Other (specify): NONE			5
Total tax expense		<u>49,800</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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216982				3
County tax rate	mills		4.362098				4
Local tax rate	mills		6.510275				5
School tax rate	mills		9.707783				6
Voc. school tax rate	mills		2.025772				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.822910				10
Less: state credit	mills		1.228791				11
Net tax rate	mills		21.594119				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.510275				14
Combined School Tax Rate	mills		11.733555				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.243830				17
Total Tax Rate	mills		22.822910				18
Ratio of Local and School Tax to Total	dec.		0.799365				19
Total tax net of state credit	mills		21.594119				20
Net Local and School Tax Rate	mills		17.261578				21
Utility Plant, Jan. 1	\$	2,746,967	2,746,967				22
Materials & Supplies	\$	22,107	22,107				23
Subtotal	\$	2,769,074	2,769,074				24
Less: Plant Outside Limits	\$	17,768	17,768				25
Taxable Assets	\$	2,751,306	2,751,306				26
Assessment Ratio	dec.		0.925548				27
Assessed Value	\$	2,546,466	2,546,466				28
Net Local & School Rate	mills		17.261578				29
Tax Equiv. Computed for Current Year	\$	43,956	43,956				30
Tax Equivalent per 1994 PSC Report	\$	35,514					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	43,956					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	702		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)	336,393		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	337,095	0	
PUMPING PLANT			
Land and Land Rights (320)	13,749		12
Structures and Improvements (321)	275,017		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	157,848		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	446,614	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,850		23
Total Water Treatment Plant	13,850	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	578		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			702	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)			336,393	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	337,095	
PUMPING PLANT				
Land and Land Rights (320)			13,749	12
Structures and Improvements (321)			275,017	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			157,848	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	446,614	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,850	23
Total Water Treatment Plant	0	0	13,850	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			578	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	234,549		26
Transmission and Distribution Mains (343)	1,262,529	229,795	27
Fire Mains (344)	0		28
Services (345)	162,537	36,299	29
Meters (346)	87,714	2,169	30
Hydrants (348)	106,861	26,773	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,854,768	295,036	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	20,266	167	34
Office Furniture and Equipment (391)	2,861	897	35
Computer Equipment (391.1)	19,496	685	36
Transportation Equipment (392)	8,869		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	22,273	4,510	39
Laboratory Equipment (395)	3,966		40
Power Operated Equipment (396)	13,512		41
Communication Equipment (397)	2,845		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	552		44
Other Tangible Property (399)	0		45
Total General Plant	94,640	6,259	
Total utility plant in service directly assignable	2,746,967	301,295	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,746,967	301,295	

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)			234,549 26
Transmission and Distribution Mains (343)	10,661		1,481,663 27
Fire Mains (344)			0 28
Services (345)	5,545		193,291 29
Meters (346)	2,529		87,354 30
Hydrants (348)	2,888		130,746 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	21,623	0	2,128,181
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			20,433 34
Office Furniture and Equipment (391)			3,758 35
Computer Equipment (391.1)			20,181 36
Transportation Equipment (392)			8,869 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			26,783 39
Laboratory Equipment (395)			3,966 40
Power Operated Equipment (396)			13,512 41
Communication Equipment (397)			2,845 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			552 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	100,899
Total utility plant in service directly assignable	21,623	0	3,026,639
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	21,623	0	3,026,639

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			6,462	6,462	1
February			6,466	6,466	2
March			5,854	5,854	3
April			7,373	7,373	4
May			6,622	6,622	5
June			7,144	7,144	6
July			7,195	7,195	7
August			7,896	7,896	8
September			6,935	6,935	9
October			6,346	6,346	10
November			6,204	6,204	11
December			5,571	5,571	12
Total annual pumpage	0	0	80,068	80,068	
Less: Water sold				67,012	13
Volume pumped but not sold				13,056	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				2,518	16
Volume related to equipment/system malfunction				3,409	17
Non-utility volume NOT included in water sales				191	18
Total volume not sold but accounted for				6,118	19
Volume pumped but unaccounted for				6,938	20
Percent of water lost				9%	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.)				619	23
Date of maximum: 4/3/2002					24
Cause of maximum: Hydrant flushing					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				127	26
Date of minimum: 1/27/2002					27
Total KWH used for pumping for the year				311,703	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)	
1984 DRILLED WELL	#4	993	14	792,000	Yes	1
1998 DRILLED WELL	#5	1,000	18	1,440,000	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	#4	5		1
Location	INDUSTRIAL PARK	EISENHOWER		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	PEERLESS		5
Year Installed	1983	1998		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	1,000		8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC		10
Year Installed	1983	1998		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	200		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	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1947	1971	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	134	6
Total capacity in gallons (actual)	100,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	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.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	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	286	0	0	0	286	1
M	D	4.000	15,046	0	2,025	0	13,021	2
M	D	6.000	36,289	0	251	0	36,038	3
P	D	6.000	8,190	71	0	0	8,261	4
M	D	8.000	16,101	0	215	0	15,886	5
P	D	8.000	7,508	1,185	0	0	8,693	6
M	D	12.000	8,614	0	0	0	8,614	7
P	D	12.000	0	3,232			3,232	8
Total Within Municipality			92,034	4,488	2,491	0	94,031	
Total Utility			92,034	4,488	2,491	0	94,031	

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	0.500	148	0	4	0	144		1
M	0.750	724	0	29	0	695		2
M	1.000	108	38	1	0	145	3	3
M	1.250	7	0	0	0	7		4
M	1.500	16	3	0	0	19	3	5
M	2.000	12	1	1	0	12	1	6
M	3.000	1	0	0	0	1		7
M	4.000	7	0	0	0	7		8
M	6.000		1			1	1	9
M	8.000	3	0	0	0	3		10
Total Utility		1,026	43	35	0	1,034	8	

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	1,041	31	32		1,040	98	1
0.750	3	0	0	1	4	0	2
1.000	25	0	0	0	25	0	3
1.250	1	0	0	0	1	1	4
1.500	25	0	1		24	8	5
2.000	12	0	0	0	12	8	6
3.000	2	0	0	0	2	1	7
4.000	1	0	0	0	1	1	8
Total:	1,110	31	33	1	1,109	117	

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	897	105	1	28	9	0	1,040	1
0.750	1	1	0	0	0	2	4	2
1.000	0	17	0	3	0	5	25	3
1.250	0	1	0	0	0	0	1	4
1.500	0	10	1	10	0	3	24	5
2.000	0	6	1	5	0	0	12	6
3.000	0	0	0	2	0	0	2	7
4.000	0	0	1	0	0	0	1	8
Total:	898	140	4	48	9	10	1,109	

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	12	4		152	2
Total Fire Hydrants	144	12	4	0	152	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	138
Number of distribution system valves end of year:	324
Number of distribution valves operated during year:	145

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The increase in A/C 651 results from an increased number of main breaks compared to the prior year.

Water Mains (Page W-15)

\$12,990 of main additions for relocation of 280 feet of main was paid for by customer. CDBG grant of \$84,356 was used to pay for a portion of main additions. Remaining main additions were financed through operating revenues of the Utility.

Water Services (Page W-16)

Service additions were financed through operating revenues of the Utility.

Meters (Page W-17)

Adjustment to meter schedule was made to agree with detail count provided by Utility employees.

Hydrants and Distribution System Valves (Page W-18)

The City will attempt to operate distribution valves regularly in future periods.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,827,465	1
Total Sales of Electricity	1,827,465	
Other Operating Revenues		
Forfeited Discounts (450)	1,478	2
Miscellaneous Service Revenues (451)	2,778	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,092	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	509	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	5,857	
Total Operating Revenues	1,833,322	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,016,758	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	73,384	11
Customer Accounts Expenses (901-904)	20,055	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	136,824	14
Total Operation and Maintenance Expenses	1,247,021	
Other Expenses		
Depreciation Expense (403)	232,214	15
Amortization Expense (404-407)		16
Taxes (408)	104,163	17
Total Other Expenses	336,377	
Total Operating Expenses	1,583,398	
NET OPERATING INCOME	249,924	

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	1,478	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,478	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	2,778	3
Total Miscellaneous Service Revenues (451)	2,778	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT	1,092	5
Total Rent from Electric Property (454)	1,092	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	509	7
Total Other Electric Revenues (456)	509	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	18,367	11
Fuel (539)	20,374	12
Operation Supplies and Expenses (540)	5,341	13
Maintenance of Other Power Production Plant (543)	4,233	14
Total Other Power Generation Expenses	48,315	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	968,443	15
Other Expenses (546)		16
Total Other Power Supply Expenses	968,443	
Total Power Production Expenses	1,016,758	
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)	13,068	21
Line and Station Supplies and Expenses (562)	11,048	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	2,443	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	32,923	28
Maintenance of Line Transformers (573)	3,839	29
Maintenance of Street Lighting and Signal Systems (574)	7,129	30
Maintenance of Meters (575)	2,934	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	73,384	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,024	33
Accounting and Collecting Labor (902)	13,951	34
Supplies and Expenses (903)	2,080	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	20,055	
 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)	18,064	38
Office Supplies and Expenses (921)	3,901	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	3,867	41
Property Insurance (924)	13,272	42
Injuries and Damages (925)	2,324	43
Employee Pensions and Benefits (926)	74,532	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	9,311	46
Transportation Expenses (933)	11,553	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	136,824	
Total Operation and Maintenance Expenses	1,247,021	

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		91,544	1
Social Security		10,309	2
Wisconsin Gross Receipts Tax		863	3
PSC Remainder Assessment		1,447	4
Other (specify): NONE			5
Total tax expense		104,163	

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			Grant				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.216982				3
County tax rate	mills		4.362098				4
Local tax rate	mills		6.510275				5
School tax rate	mills		9.707783				6
Voc. school tax rate	mills		2.025772				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.822910				10
Less: state credit	mills		1.228791				11
Net tax rate	mills		21.594119				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.510275				14
Combined School Tax Rate	mills		11.733555				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.243830				17
Total Tax Rate	mills		22.822910				18
Ratio of Local and School Tax to Total	dec.		0.799365				19
Total tax net of state credit	mills		21.594119				20
Net Local and School Tax Rate	mills		17.261578				21
Utility Plant, Jan. 1	\$	5,623,651	5,623,651				22
Materials & Supplies	\$	128,259	128,259				23
Subtotal	\$	5,751,910	5,751,910				24
Less: Plant Outside Limits	\$	21,950	21,950				25
Taxable Assets	\$	5,729,960	5,729,960				26
Assessment Ratio	dec.		0.925548				27
Assessed Value	\$	5,303,353	5,303,353				28
Net Local & School Rate	mills		17.261578				29
Tax Equiv. Computed for Current Year	\$	91,544	91,544				30
Tax Equivalent per 1994 PSC Report	\$	54,012					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	91,544					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	226,487		19
Fuel Holders, Producers and Accessories (342)	74,515		20
Prime Movers (343)	1,039,305		21
Generators (344)	344,454		22
Accessory Electric Equipment (345)	815,594		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	2,500,355	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			226,487 19
Fuel Holders, Producers and Accessories (342)			74,515 20
Prime Movers (343)			1,039,305 21
Generators (344)			344,454 22
Accessory Electric Equipment (345)			815,594 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	2,500,355
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
 DISTRIBUTION PLANT			
Land and Land Rights (360)	850		34
Structures and Improvements (361)	2,558		35
Station Equipment (362)	67,247		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	322,057		38
Overhead Conductors and Devices (365)	496,624	530	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	642,262	37,612	41
Line Transformers (368)	500,060	21,854	42
Services (369)	277,343	23,396	43
Meters (370)	91,566	5,711	44
Installations on Customers' Premises (371)	65,745	146	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	95,767	4,540	47
Total Distribution Plant	2,562,079	93,789	
 GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	184,906	2,277	49
Office Furniture and Equipment (391)	19,615	897	50
Computer Equipment (391.1)	126,347	1,027	51
Transportation Equipment (392)	55,215		52
Stores Equipment (393)	1,644		53
Tools, Shop and Garage Equipment (394)	30,280	4,144	54
Laboratory Equipment (395)	4,614		55
Power Operated Equipment (396)	134,012		56
Communication Equipment (397)	3,481		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			850 34
Structures and Improvements (361)			2,558 35
Station Equipment (362)			67,247 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			322,057 38
Overhead Conductors and Devices (365)			497,154 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			679,874 41
Line Transformers (368)			521,914 42
Services (369)			300,739 43
Meters (370)	593		96,684 44
Installations on Customers' Premises (371)			65,891 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			100,307 47
Total Distribution Plant	593	0	2,655,275
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			187,183 49
Office Furniture and Equipment (391)			20,512 50
Computer Equipment (391.1)			127,374 51
Transportation Equipment (392)			55,215 52
Stores Equipment (393)			1,644 53
Tools, Shop and Garage Equipment (394)			34,424 54
Laboratory Equipment (395)			4,614 55
Power Operated Equipment (396)			134,012 56
Communication Equipment (397)			3,481 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)	1,103		58
Other Tangible Property (399)	0		59
Total General Plant	561,217	8,345	
Total utility plant in service directly assignable	5,623,651	102,134	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	5,623,651	102,134	

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)			1,103 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	569,562
Total utility plant in service directly assignable	593	0	5,725,192
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	593	0	5,725,192

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.42	14.71	1
7.2/12.5 kV (12kV)	0.64	4.68	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		1.17	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,314	Tuesday	01/08/2002	09:00	3,106	1
February	02	5,383	Monday	02/04/2002	11:00	2,711	2
March	03	5,399	Monday	03/04/2002	10:00	3,002	3
April	04	5,197	Tuesday	04/02/2002	11:00	2,877	4
May	05	5,127	Monday	05/06/2002	15:00	2,788	5
June	06	6,641	Tuesday	06/25/2002	16:00	3,197	6
July	07	6,782	Tuesday	07/30/2002	16:00	3,629	7
August	08	6,879	Thursday	08/01/2002	16:00	3,528	8
September	09	7,081	Monday	09/09/2002	15:00	3,118	9
October	10	5,214	Tuesday	10/01/2002	12:00	2,959	10
November	11	5,171	Thursday	11/14/2002	11:00	2,867	11
December	12	5,347	Monday	12/09/2002	18:00	2,942	12
Total		69,535				36,724	

System Name

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

Type of Reading	Supplier
60 minutes integrated	Dairyland Power Cooperative

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	311	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	311	7
Purchases	36,413	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	36,724	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	34,690	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	34,690	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,034	27
Total Energy Losses	2,034	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.5386%	29
Total Disposition of Energy	36,724	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	1,102	9,842	1
Total Sales for Residential Sales		1,102	9,842	
Commercial & Industrial				
COMMERCIAL	CG-1	236	4,714	2
INDUSTRIAL	CP-1	25	19,614	3
INTERDEPARTMENTAL	MP-1	1	307	4
Total Sales for Commercial & Industrial		262	24,635	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	8	213	5
Total Sales for Public Street & Highway Lighting		8	213	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,372	34,690	

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)	
		626,291	(2,258)	624,033	1
0	0	626,291	(2,258)	624,033	
		279,288	(1,023)	278,265	2
		876,043	(4,987)	871,056	3
		23,698		23,698	4
0	0	1,179,029	(6,010)	1,173,019	
		30,410	3	30,413	5
0	0	30,410	3	30,413	
				0	6
0	0	0	0	0	
0	0	1,835,730	(8,265)	1,827,465	

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	Dairyland				1
Point of Delivery					2
Type of Power Purchased (firm, dump, etc.)	off-peak				3
Voltage at Which Delivered	4160/2400 & 12470/72				4
Point of Metering	Substations 1 & 2				5
Total of 12 Monthly Maximum Demands -- kW	69,535				6
Average load factor	71.7329%				7
Total Cost of Purchased Power	973,539				8
Average cost per kWh	0.0267				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,098				12
February	2,700				13
March	2,955				14
April	2,871				15
May	2,774				16
June	3,187				17
July	3,541				18
August	3,483				19
September	3,108				20
October	2,955				21
November	2,861				22
December	2,879				23
Total kWh (000)	36,412	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

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	311	4
Is Generation Metered or Estimated?	██████████	5
Is Exciter & Station Use Metered or Estimated?	██████████	6
60-Minute Maximum Demand--kW (est. if not meas.)	7,081	7
Date and Hour of Such Maximum Demand	9/9/2002 15	8
Load Factor	0.0050	9
Maximum Net Generation in Any One Day	45,011	10
Date of Such Maximum	7/17/2002	11
Number of Hours Generators Operated	215	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	1,014,063	15
Cost per kWh of Net Generation (\$)	3,261	16
Monthly Net Generation --- kWh (000):		
January	7	17
February	11	18
March	47	19
April	6	20
May	14	21
June	10	22
July	88	23
August	45	24
September	10	25
October	3	26
November	7	27
December	63	28
Total kWh (000)	311	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	524	32
Average Cost per Barrel of Oil Burned (\$)	34.4300	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	25	36
Average Cost per Gallon (\$)	5.8100	37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	100	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	██████████	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	██████████	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	NONE			1
Unit Identification	5			2
Type of Generation	DIESEL			3
kWh Net Generation (000)	311			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.)	7,081			7
Date and Hour of Such Maximum Demand	9/9/2002 15			8
Load Factor	0.0050			9
Maximum Net Generation in Any One Day	45,011			10
Date of Such Maximum	07/17/2002			11
Number of Hours Generators Operated	215			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses	1,014,063			15
Cost per kWh of Net Generation (\$)	3,260.6527			16
Monthly Net Generation --- kWh (000):				
January	7			17
February	11			18
March	47			19
April	6			20
May	14			21
June	10			22
July	88			23
August	45			24
September	10			25
October	3			26
November	7			27
December	63			28
Total kWh (000)	311			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	524			32
Average Cost per Barrel of Oil Burned (\$)	38.4300			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	25			36
Average Cost per Gallon (\$)	5.8100			37
kWh Net Generation per Gallon of Fuel Oil	14			38
kWh Net Generation per Gallon of Lubr. Oil	100			39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (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)	5
Fennimore	5	1952	Recip	Fairbanks - Morse	720	1,504	1
Fennimore	6	1999	Recip	CAT	1,800	2,598	2
Fennimore	7	1999	Recip	CAT	1,800	2,598	3
Fennimore	8	1999	Recip	CAT	1,800	2,598	4
Fennimore	4	1964	Recip	Fairbanks - Morse	720	1,880	5
Total						<u><u>11,178</u></u>	

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	Diesel sub					1
Voltage--High Side	69					2
Voltage--Low Side	42					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	750					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(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		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,390	387	30,064	1
Acquired during year	39	16	1,086	2
Total	1,429	403	31,150	3
Retired during year	9	0	0	4
Sales, transfers or adjustments increase (decrease)		(30)	(1,697)	5
Number end of year	1,420	373	29,453	6
Number end of year accounted for as follows:				7
In customers' use	1,371	299	24,431	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	49	74	5,022	12
Total end of year	1,420	373	29,453	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	224	101,112	1
Total		224	101,112	
Ornamental				
Sodium Vapor	150	38	29,713	2
Sodium Vapor	250	44	82,052	3
Total		82	111,765	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Two years worth of expense was recorded to A/C 543 in the prior year to reflect the correct amount of prepayment for the disesel engine warranty.

Utility reported 956 barrels of fuel oil consumed at an average cost of \$44.29 in the prior year compared with 524 barrels at an average cost of 34.43. This information appears reasonable considering the decrease in A/C 539 and increased power purchased between years.

Fewer supplies were charged to A/C 540 by the Utility in the current year. Current year charges appear reasonable in comparison to expenses of \$7,326 reported in 2000.

Electric Distribution Meters & Line Transformers (Page E-22)

Reported adjustment represents disposal of previously retired transformers per Utility personnel.
