



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

Principal Office: 2000 SOUTH RODDIS AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449

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: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

Utility Address: 2000 SOUTH RODDIS AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449

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: MR LEE A. BABCOCK

Title: OFFICE MANAGER

Office Address:

2000 SOUTH RODDIS AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449

Telephone: (715) 387 - 1195 EXT 324

Fax Number: (715) 389 - 2016

E-mail Address: leeb@tznet.com

Utility employee in charge of correspondence concerning this report:

Name: WEB PAGE

Title:

Office Address:

ADDRESS
MARSHFIELD, WI 54449

Telephone:

Fax Number:

E-mail Address: WWW.MEWD.COM

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

Name: DONALD SCHNITZLER

Title: PRESIDENT

Office Address:

301 S CEDAR AVE
MARSHFIELD, WI 54449

Telephone: (715) 387 - 4044

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR MICHAEL FOTH

Title:

Office Address: HAWKINS, ASH, BAPTIE & COMPANY LLP

101 W 29TH ST

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131

Fax Number:

E-mail Address:

Date of most recent audit report: 2/13/2003

Period covered by most recent audit: 1/1/02 - 12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH C. PACOVSKY

Title: UTILITY MANAGER

Office Address:

2000 SOUTH RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1195 EXT 313

Fax Number:

E-mail Address:

Name of utility commission/committee: CITY OF MARSHFIELD UTILITIES COMMISSION

Names of members of utility commission/committee:

MR MICHAEL BLACKWOOD, TREASURER

MR MARVIN DUERR, SECRETARY

MR KEN KRAHN, VICE PRESIDENT

MR DENNIS MARTINSON

MR DONALD SCHNITZLER, PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	19,127,500	19,470,981	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	14,412,152	14,582,934	2
Depreciation Expense (403)	1,524,436	1,534,761	3
Amortization Expense (404-407)	157,596	157,596	4
Taxes (408)	977,780	995,895	5
Total Operating Expenses	17,071,964	17,271,186	
Net Operating Income	2,055,536	2,199,795	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,055,536	2,199,795	
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)	329,488	283,718	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	329,488	283,718	
Total Income	2,385,024	2,483,513	
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	2,385,024	2,483,513	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	258,558	297,567	14
Amortization of Debt Discount and Expense (428)	10,917	19,245	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,013	3,101	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	270,488	319,913	
Net Income	2,114,536	2,163,600	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	32,561,156	30,811,269	20
Balance Transferred from Income (433)	2,114,536	2,163,600	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	9,511	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	538,522	404,202	25
Total Unappropriated Earned Surplus End of Year (216)	34,137,170	32,561,156	

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):		
NOW CHECKING	8,918	5
LOCAL GOVERNMENT POOLED INVESTMENT FUND	46,031	6
ATC INVESTMENT INCOME	274,478	7
MISCELLANEOUS	61	8
Total (Acct. 419):	329,488	
Miscellaneous Nonoperating Income (421):		
NONE		9
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
DIVIDEND PAID TO CITY OF MARSHFIELD	538,522	15
Total (Acct. 439)--Debit:	538,522	

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 and 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	2,801,090	16,326,410	0	0	19,127,500	1
Less: interdepartmental sales	577	98,837	0	0	99,414	2
Less: interdepartmental rents	0	87,861		0	87,861	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	78	16,254			16,332	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,800,435	16,123,458	0	0	18,923,893	

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	524,966	38,988	563,954	1
Electric operating expenses	825,046	73,154	898,200	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	44,408	15,963	60,371	8
Electric utility plant accounts	185,325	83,019	268,344	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	5,941	1,223	7,164	13
Accum. prov. for depreciation of electric plant	31,902	6,701	38,603	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	221,155	(221,155)	0	18
All other accounts	8,454	2,107	10,561	19
Total Payroll	1,847,197	0	1,847,197	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	58,627,089	56,250,164	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	16,453,605	15,331,018	2
Net Utility Plant	42,173,484	40,919,146	
Utility Plant Acquisition Adjustments (117-118)	127,200	132,092	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	42,300,684	41,051,238	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,661,440	1,607,404	8
Special Funds (125-128)	3,370,020	1,746,852	9
Total Other Property and Investments	5,031,460	3,354,256	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	330,954	140,129	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	7,668	6,934	12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,283,878	1,171,331	15
Other Accounts Receivable (143)	69,005	71,952	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	455,637	425,506	18
Materials and Supplies (151-163)	779,183	570,335	19
Prepayments (165)	540	1,182	20
Interest and Dividends Receivable (171)	55,657	65,748	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	2,982,522	2,453,117	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	86,876	69,558	24
Other Deferred Debits (182-186)	265,180	458,080	25
Total Deferred Debits	352,056	527,638	
Total Assets and Other Debits	50,666,722	47,386,249	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	34,137,170	32,561,156	28
Total Proprietary Capital	34,137,170	32,561,156	
LONG-TERM DEBT			
Bonds (221-222)	5,565,000	4,820,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,565,000	4,820,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,689,753	1,729,793	33
Payables to Municipality (233)	375,829	359,684	34
Customer Deposits (235)	44,527	50,559	35
Taxes Accrued (236)	775,933	775,933	36
Interest Accrued (237)	32,938	33,464	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	30,801	29,583	40
Miscellaneous Current and Accrued Liabilities (242)	394,718	305,546	41
Total Current and Accrued Liabilities	3,344,499	3,284,562	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	1,953,234	1,901,723	43
Other Deferred Credits (253)	494,642	446,790	44
Total Deferred Credits	2,447,876	2,348,513	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,172,177	4,372,018	49
Total Liabilities and Other Credits	50,666,722	47,386,249	

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)	19,162,553	0	0	37,795,781	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)	303,065			1,365,690	7
Total Utility Plant	19,465,618	0	0	39,161,471	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,439,785	0	0	12,010,706	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)				3,114	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	4,439,785	0	0	12,013,820	
Net Utility Plant	15,025,833	0	0	27,147,651	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	4,190,882	11,137,368			15,328,250	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	370,761	1,153,675			1,524,436	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,387				16,387	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION & TOOLS CLE	51,672	110,872			162,544	9
Salvage	2,802	86,549			89,351	10
Other credits (specify):						11
SEE FOOTNOTES FOR DETAILS	10,570	16,542			27,112	12
Total credits	452,192	1,367,638	0	0	1,819,830	13
Debits during year						14
Book cost of plant retired	186,564	394,078			580,642	15
Cost of removal	16,725	100,222			116,947	16
Other debits (specify):						17
					0	18
Total debits	203,289	494,300	0	0	697,589	19
Balance End of Year	4,439,785	12,010,706	0	0	16,450,491	20
						21
						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 (151)	89,833				89,833	89,833	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			570,938		570,938	401,058	3
Total Electric Utility					660,771	490,891	

Account	Total End of Year	Amount Prior Year	
Electric utility total	660,771	490,891	1
Water utility (154)	118,412	79,444	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	779,183	570,335	

**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 Series Bond Discount - Electric	9,505	428	60,052	1
2002 SERIES BOND DISCOUNT-WATER	1,412	428	26,824	2
Total			86,876	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	0

BONDS (ACCTS. 221 AND 222)

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)	
ELECTRIC REVENUE BOND	10/01/1993	12/01/2013	4.90%	4,525,000	1
WATER REVENUE BONDS	06/01/2002	12/01/2011	3.65%	1,040,000	2
Total Bonds (Account 221):				5,565,000	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 5,565,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	775,933	1
Accruals:		
Charged water department expense	395,156	2
Charged electric department expense	590,510	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	985,666	
Taxes paid during year:		
County, state and local taxes	775,933	6
Social Security taxes	106,845	7
PSC Remainder Assessment	19,322	8
Other (explain):		
GROSS RECEIPTS TAX	83,566	9
Total payments and other debits	985,666	
Balance end of year	775,933	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Electric Revenue Bond - 1993	19,702	235,354	236,435	18,621	2
WATER REVENUE BOND -2002	0	23,204	19,996	3,208	3
Subtotal	19,702	258,558	256,431	21,829	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	13,762	1,013	3,666	11,109	6
Subtotal	13,762	1,013	3,666	11,109	
Total	33,464	259,571	260,097	32,938	

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	2,029,434	2,342,584	0	0	0	4,372,018	1
Add credits during year:							
For Services	97,625	655,398				753,023	2
For Mains	47,136					47,136	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,174,195	2,997,982	0	0	0	5,172,177	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
AMERICAN TRANSMISSION COMPANY	1,661,440	2
Total (Acct. 124):	1,661,440	
Sinking Funds (125):		
SPECIAL REDEMPTION FUND-ELECTRIC	984,728	3
SPECIAL REDEMPTION FUND-WATER	235,249	4
Total (Acct. 125):	1,219,977	
Depreciation Fund (126):		
ELECTRIC DEPRECIATION	150,000	5
Total (Acct. 126):	150,000	
Other Special Funds (128):		
LOCAL GOVERNMENT POOLED INVESTMENT FUND	2,000,043	6
Total (Acct. 128):	2,000,043	
Interest Special Deposits (132):		
NONE	0	7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	244,108	10
Electric	1,039,770	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	1,283,878	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	31,436	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
EWS BILLS AND OTHER A/R	37,569	16
Total (Acct. 143):	69,005	
Receivables from Municipality (145):		
ELECTRIC RECEIVABLE	29,627	17
WATER RECEIVABLE	50,181	18
SEWER CHARGE A/R	375,829	19
Total (Acct. 145):	455,637	
Prepayments (165):		
CHICAGO & NORTHWESTERN LEASE	540	20
Total (Acct. 165):	540	
Extraordinary Property Losses (182):		
DEMOLITION COSTS AND UNDEPRECIATED BALANCE ON POWER PLANT	152,358	21
Total (Acct. 182):	152,358	
Preliminary Survey and Investigation Charges (183):		
COMMUNICATION UTILITY	55,103	22
MISCELLANEOUS	900	23
WATERMAIN REPLACEMENT ANALYSIS	1,120	24
Total (Acct. 183):	57,123	
Clearing Accounts (184):		
NONE	0	25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
ELECTRIC RETIREMENT JOB ORDERS	79,872	27
WATER RETIREMENT JOB ORDERS	1,128	28
CUSTOMER JOB ORDERS	(25,301)	29
Total (Acct. 186):	55,699	
Payables to Municipality (233):		
PAYABLE TO WASTEWATER UTILITY	375,829	30
Total (Acct. 233):	375,829	
Other Deferred Credits (253):		
DEMAND SIDE MANAGEMENT PROGRAM/PUBLIC BENEFITS	492,289	31
EMISSION ALLOWANCE	2,353	32
Total (Acct. 253):	494,642	

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	18,769,669	37,164,359	0	0	55,934,028	1
Materials and Supplies	98,928	575,831	0	0	674,759	2
Other (specify):						
UTILITY PLANT ACQUISITION ADJUSTMENT		129,646			129,646	3
Less Average:						
Reserve for Depreciation	4,315,333	11,574,037	0	0	15,889,370	4
Customer Advances for Construction	1,017,544	909,934			1,927,478	5
Contributions in Aid of Construction	2,101,814	2,670,283	0	0	4,772,097	6
Other (specify):						
NONE					0	7
Average Net Rate Base	11,433,906	22,715,582	0	0	34,149,488	
Net Operating Income	740,693	1,314,843	0	0	2,055,536	8
Net Operating Income as a percent of Average Net Rate Base						
	6.48%	5.79%	N/A	N/A	6.02%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	33,349,163	3
Other (Specify):		4
Total Average Proprietary Capital	33,349,163	
Net Income		
Net Income	2,114,536	5
Percent Return on Proprietary Capital	6.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

As a result of a simplified rate case for the water utility, which was effective 7/3/02, rates were increased 3%, with an estimated increase in 2002 revenues of approximately \$35 thousand.

5. Obligations incurred or assumed, excluding commercial paper.

Water revenue bonds were issued on 6/1/02, with a principal amount of \$1,160,000, interest rates ranging from 3.00% to 4.35%, and a 10 year repayment schedule.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

OTHER CREDITS:

WATER - proceeds from sale of vehicles \$10,570

ELECTRIC - 1. Proceeds from sale of vehicles \$7,399
2. M-33/M-34 common facilities credit \$9,141

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

As a result of issuing the 2002 Water Revenue Bonds, expenses of \$28,235 were incurred and are being amortized over the repayment schedule of the bonds.

Bonds (Accts. 221 and 222) (Page F-14)

Water revenue bonds were issued on 6/1/02, with a principal amount of \$1,160,000, interest rates ranging from 3.00% to 4.35%, and a 10 year repayment schedule.

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

Since the amounts reported in account 231 are actually customer deposits and are reported here per the schedule instructions, there is no notes payable or miscellaneous long-term debt schedule.

Balance Sheet End-of-Year Account Balances (Page F-19)

RECEIVABLES FROM MUNICIPALITY (ACCOUNT 145):

ELECTRIC RECEIVABLE - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding electric bills at 12/31/02.

WATER RECEIVABLE - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding water bills at 12/31/02.

SEWER CHARGE A/R - We provide billing services for the City's Wastewater Dept. Amounts billed to the Wastewater customers are recorded as a receivable and a corresponding payable. The amount in the Sewer Charge A/R account is the amount billed to Wastewater customers but not received at 12/31/02. The amount in the Sewage Payable account (account 233) is the amount owed to the City's Wastewater Department at 12/31/02 by the Wastewater customers.

AUTHORIZATION DATES:

EXTRAORDINARY PROPERTY LOSSES (ACCT 182):

Demolition costs and undepreciated balance on power plant - Authorized 12/30/97, to begin in 1999, with amortization through 2003.

Electric & Water Retirement Job Orders - Since these aren't being amortized, there is no authorization needed.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

10/15/03 email:
Dear Mr. Babcock:

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

A footnote to Page E-8 indicates that Edit 19 incorrectly indicates that the depreciation balance for Account 362 is greater than the plant balance. You are correct that this edit is in error. It is incorrectly adding cost of removal instead of deducting it. This edit will be fixed in the 2003 enhancements. Thank you for calling this to our attention and we are sorry for any inconvenience this may have caused you.

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

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

Sincerely,

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

Identification and Ownership (Page iv)

The utility was founded in 1904, but the exact day and month are not known.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,776,579	1
Total Sales of Water	2,776,579	
Other Operating Revenues		
Forfeited Discounts (470)	2,419	2
Miscellaneous Service Revenues (471)	3,116	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	18,976	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	24,511	
Total Operating Revenues	2,801,090	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	31,322	8
Pumping Expenses (620-633)	156,426	9
Water Treatment Expenses (640-652)	140,664	10
Transmission and Distribution Expenses (660-678)	502,886	11
Customer Accounts Expenses (901-905)	67,208	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	403,860	14
Total Operation and Maintenance Expenses	1,302,366	
Other Operating Expenses		
Depreciation Expense (403)	370,761	15
Amortization Expense (404-407)	0	16
Taxes (408)	387,270	17
Total Other Operating Expenses	758,031	
Total Operating Expenses	2,060,397	
NET OPERATING INCOME	740,693	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	6,557	298,124	1,137,308	4
Commercial	731	259,071	640,583	5
Industrial	22	111,797	214,896	6
Total Metered Sales to General Customers (461)	7,310	668,992	1,992,787	
Private Fire Protection Service (462)	102		88,593	7
Public Fire Protection Service (463)	1		613,862	8
Other Sales to Public Authorities (464)	54	31,050	80,760	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	190	577	12
Total Sales of Water	7,469	700,232	2,776,579	

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	NONE		1
Total		0	0
		0	0

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)	613,862	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)	613,862	
Forfeited Discounts (470):		
Customer late payment charges	2,419	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,419	
Miscellaneous Service Revenues (471):		
RECONNECTION FEE	3,116	7
Total Miscellaneous Service Revenues (471)	3,116	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	18,976	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	18,976	
Amortization of Construction Grants (475):		
NONE	0	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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	9,481	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	17,718	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	4,336	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	79	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	(292)	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	31,322	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	12,371	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	75,521	17
Pumping Labor and Expenses (624)	22,587	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	4,821	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	9,604	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	31,522	25
Total Pumping Expenses	156,426	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	15,266	26
Chemicals (641)	23,979	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	61,271	28
Miscellaneous Expenses (643)	17,049	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	17,171	32
Maintenance of Water Treatment Equipment (652)	5,928	33
Total Water Treatment Expenses	140,664	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	43,047	34
Storage Facilities Expenses (661)	0	35
Transmission and Distribution Lines Expenses (662)	33,288	36
Meter Expenses (663)	29,298	37
Customer Installations Expenses (664)	8	38
Miscellaneous Expenses (665)	58,865	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	37,085	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	12,929	43
Maintenance of Transmission and Distribution Mains (673)	220,696	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	24,097	46
Maintenance of Meters (676)	8,819	47
Maintenance of Hydrants (677)	34,754	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	502,886	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,392	50
Meter Reading Labor (902)	14,842	51
Customer Records and Collection Expenses (903)	48,896	52
Uncollectible Accounts (904)	78	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	67,208	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	116,677	56
Office Supplies and Expenses (921)	15,688	57
Administrative Expenses Transferred--Credit (922)	9,502	58
Outside Services Employed (923)	14,324	59
Property Insurance (924)	6,526	60
Injuries and Damages (925)	19,494	61
Employee Pensions and Benefits (926)	132,788	62
Regulatory Commission Expenses (928)	51	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	19,953	65
Rents (931)	87,861	66
Maintenance of General Plant (932)	0	67
Total Administrative and General Expenses	403,860	
Total Operation and Maintenance Expenses	1,302,366	

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		355,627	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,886	2
Net property tax equivalent		347,741	
Social Security		36,885	3
PSC Remainder Assessment	RATIO OF ELECT & WATER PRIOR YR REVENUE	2,644	4
Other (specify): NONE			5
Total tax expense		<u>387,270</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			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225840				3
County tax rate	mills		6.446040				4
Local tax rate	mills		11.132960				5
School tax rate	mills		8.940300				6
Voc. school tax rate	mills		1.851010				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.596150				10
Less: state credit	mills		1.258690				11
Net tax rate	mills		27.337460				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.132960				14
Combined School Tax Rate	mills		10.791310				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.924270				17
Total Tax Rate	mills		28.596150				18
Ratio of Local and School Tax to Total	dec.		0.766686				19
Total tax net of state credit	mills		27.337460				20
Net Local and School Tax Rate	mills		20.959250				21
Utility Plant, Jan. 1	\$	18,394,548	18,394,548				22
Materials & Supplies	\$	79,444	79,444				23
Subtotal	\$	18,473,992	18,473,992				24
Less: Plant Outside Limits	\$	1,623,212	1,623,212				25
Taxable Assets	\$	16,850,780	16,850,780				26
Assessment Ratio	dec.		0.885500				27
Assessed Value	\$	14,921,366	14,921,366				28
Net Local & School Rate	mills		20.959250				29
Tax Equiv. Computed for Current Year	\$	312,741	312,741				30
Tax Equivalent per 1994 PSC Report	\$	355,627					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	355,627					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 \$100,000 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	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	267,680		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)	418,090		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,104,719	2,684	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,790,489	2,684	
PUMPING PLANT			
Land and Land Rights (320)	10,733		12
Structures and Improvements (321)	333,441	336,087	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	277,713		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	127,455		20
Total Pumping Plant	749,342	336,087	
WATER TREATMENT PLANT			
Land and Land Rights (330)	62,324		21
Structures and Improvements (331)	3,826,913	16,441	22
Water Treatment Equipment (332)	833,525	59,428	23
Total Water Treatment Plant	4,722,762	75,869	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,308		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)			267,680	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)			418,090	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,107,403	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,793,173	
PUMPING PLANT				
Land and Land Rights (320)			10,733	12
Structures and Improvements (321)	42,531		626,997	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	8,369		269,344	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			127,455	20
Total Pumping Plant	50,900	0	1,034,529	
WATER TREATMENT PLANT				
Land and Land Rights (330)			62,324	21
Structures and Improvements (331)			3,843,354	22
Water Treatment Equipment (332)			892,953	23
Total Water Treatment Plant	0	0	4,798,631	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,308	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 \$100,000 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 AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,176,746		26
Transmission and Distribution Mains (343)	6,091,850	268,702	27
Fire Mains (344)	0		28
Services (345)	1,534,252	97,535	29
Meters (346)	671,755	89,940	30
Hydrants (348)	900,513	59,114	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,377,424	515,291	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	228,995	43,058	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	113,816	4,892	39
Laboratory Equipment (395)	7,818		40
Power Operated Equipment (396)	211,607		41
Communication Equipment (397)	174,533		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	736,769	47,950	
Total utility plant in service directly assignable	18,376,786	977,881	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	18,376,786	977,881	

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)			1,176,746 26
Transmission and Distribution Mains (343)	35,651	(5,550)	6,319,351 27
Fire Mains (344)			0 28
Services (345)	1,350		1,630,437 29
Meters (346)	56,253		705,442 30
Hydrants (348)	5,333		954,294 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	98,587	(5,550)	10,788,578
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	33,944		238,109 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	3,133		115,575 39
Laboratory Equipment (395)			7,818 40
Power Operated Equipment (396)			211,607 41
Communication Equipment (397)			174,533 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	37,077	0	747,642
Total utility plant in service directly assignable	186,564	(5,550)	19,162,553
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	186,564	(5,550)	19,162,553

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	220,559	2.22%	12,125	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	160,770	1.18%	19,909	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	381,329		32,034	
PUMPING PLANT				
Structures and Improvements (321)	181,519	2.86%	15,367	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	90,215	3.03%	12,035	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	49,637	3.03%	5,608	15
Total Pumping Plant	321,371		33,010	
WATER TREATMENT PLANT				
Structures and Improvements (331)	766,514	2.00%	95,878	16
Water Treatment Equipment (332)	231,754	2.86%	21,319	17
Total Water Treatment Plant	998,268		117,197	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	377,995	2.16%	25,889	19
Transmission and Distribution Mains (343)	750,587	0.70%	80,673	20
Fire Mains (344)	0			21
Services (345)	479,899	2.00%	39,559	22
Meters (346)	263,325	3.52%	34,430	23
Hydrants (348)	137,708	1.40%	18,548	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,009,514		199,099	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					232,684	4
315					0	5
316		1,295			179,384	6
317					0	7
	0	1,295	0	0	412,068	
321	42,531	5,287			149,068	8
322					0	9
323					0	10
324					0	11
325	8,369		32		93,913	12
326					0	13
327					0	14
328					55,245	15
	50,900	5,287	32	0	298,226	
331					862,392	16
332					253,073	17
	0	0	0	0	1,115,465	
341					0	18
342					403,884	19
343	35,651	6,286	847		790,170	20
344					0	21
345	1,350	1,602			516,506	22
346	56,253		9		241,511	23
348	5,333	2,255	1,914		150,582	24
349					0	25
	98,587	10,143	2,770	0	2,102,653	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	150,506	15.00%	27,837
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	71,112	5.94%	6,652
Laboratory Equipment (395)	4,856	6.67%	453
Power Operated Equipment (396)	111,514	10.00%	17,051
Communication Equipment (397)	142,412	7.14%	16,057
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	480,400		68,050
Total accum. prov. directly assignable	4,190,882		449,390
 Common Utility Plant Allocated to Water Department	 0		 38
 Total accum. prov. for depreciation	 4,190,882		 449,390

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					0	27
391.1					0	28
392	33,944				144,399	29
393					0	30
394	3,133				74,631	31
395					5,309	32
396					128,565	33
397					158,469	34
397.1					0	35
398					0	36
399					0	37
	37,077	0	0	0	511,373	
	186,564	16,725	2,802	0	4,439,785	
					0	38
	186,564	16,725	2,802	0	4,439,785	

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			61,832	61,832	1
February			53,707	53,707	2
March			61,283	61,283	3
April			59,482	59,482	4
May			63,258	63,258	5
June			64,051	64,051	6
July			74,291	74,291	7
August			69,074	69,074	8
September			66,247	66,247	9
October			60,694	60,694	10
November			58,882	58,882	11
December			62,533	62,533	12
Total annual pumpage	0	0	755,334	755,334	
Less: Water sold				700,232	13
Volume pumped but not sold				55,102	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				178	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				178	19
Volume pumped but unaccounted for				54,924	20
Percent of water lost				7%	21
If more than 15%, 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.)				3,323	23
Date of maximum: 9/9/2002					24
Cause of maximum:					25
There were 2 16" mainbreaks on this day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,665	26
Date of minimum: 5/26/2002					27
Total KWH used for pumping for the year				1,722,666	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)	
#1 SOUTH SIDE	01	57	24	0	Yes	1
#4 SOUTH SIDE	04	58	18	0	Yes	2
#5 SOUTH SIDE	05	57	20	0	Yes	3
#6 SOUTH SIDE	06	62	16	0	Yes	4
#8 PARK	08	59	18	0	Yes	5
#10 PARK	10	62	16	0	Yes	6
#13 NORTH SIDE	13	93	18	0	Yes	7
#15 NORTH SIDE	15	94	24	0	Yes	8
#17 NORTH SIDE	17	59	24	0	Yes	9
#18 NORTH SIDE	18	56	26	0	Yes	10
#19 NORTHEAST	19	61	26	0	Yes	11
#20 NORHTEAST	20	63	26	0	Yes	12
#21 NORTH SIDE	21	85	18	0	Yes	13
#22 NORTH SIDE	22	90	18	0	Yes	14

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	10	13	1
Location	SOUTH SIDE	PARK	NORTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1966	1962	1948	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	214	410	300	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U. S. MOTOR	U. S. MOTOR	10
Year Installed	1966	1962	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	15	17	18	14
Location	NORTH SIDE	NORTH SIDE	NORTH SIDE	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	AMERICAN TUR.	LAYNE	18
Year Installed	1948	1992	1964	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	250	375	320	21
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	U. S. MOTOR	23
Year Installed	1948	1992	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	60	26

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	19	20	21	1
Location	NORTHEAST	NORTHEAST	NORTH	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1986	1969	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	400	350	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	GENERAL ELECTRIC	U. S. MOTOR	9 10
Year Installed	1997	1969	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	22	4	5	14
Location	NORTH	SOUTH SIDE	SOUTH SIDE	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	JACUZZI	POMONA	LAYNE	18
Year Installed	1990	1942	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	350	112	440	21
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	U. S. MOTOR	22 23
Year Installed	1989	1942	1966	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	10	10	26

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	6	8	HUME - 3	1
Location	SOUTH SIDE	PARK	HUME AVE	2
Purpose	P	P	B	3
Destination	T	T	D	4
Pump Manufacturer	PAMONA	LAYNE	FAIRBANKS	5
Year Installed	1946	1988	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	167	175	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U. S. MOTOR	CUMMINGS	9 10
Year Installed	1946	1988	1969	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	15	8	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HUME AVENUE-2	HUME-1	SOUTH SIDE BOOSTER	14
Location	HUME AVE	HUME AVE	SOUTH SIDE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS	FAIRBANKS	AURORA	18
Year Installed	1969	1969	1995	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	1,000	1,000	21
Pump Motor or Standby Engine Mfr	FAIRBANKS	FAIRBANKS	U.S.	22 23
Year Installed	1969	1969	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	125	100	26

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	UPHAM BOOSTER#2	UPHAM BOOSTER#3	WATER TREATMENT	1
Location	UPHAM	UPHAM	MCMILLAN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LAYNE	5
Year Installed	1998	1961	1990	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,000	2,150	8
Pump Motor or Standby Engine Mfr	U.S.	MARATHON ELECTRIC	GENERAL ELECTRIC	10
Year Installed	1998	1974	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WATER TREATMENT DUAL	WATER TREATMENT-HPZ1	WATER TREATMENT-LPZ1	14
Location	MCMILLAN	MCMILLAN	MCMILLAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1990	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,500	520	1,100	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	23
Year Installed	1990	1990	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	25	50	26

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	WATER TREATMENT-LPZ2	WATER TREATMENT-LPZ3	WILDWOOD BOOSTER	1
Location	MCMILLAN	MCMILLAN	WILDWOOD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1990	1990	1973	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,500	1,500	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1990	1990	1973	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GRANT PARK TOWER	HUME AVE	MCMILLAN ST SPHERE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1990	1968	1961	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	40	130	6
Total capacity in gallons (actual)	500,000	3,000,000	75,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	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	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

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	SOUTH BOOSTER	WILDWOOD	WTR TRTMNT-MCMLLN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1923	1959	1992	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	25,000	19,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	0.7200	4.8000	12
Is a corrosion control chemical used (yes, no)?	N	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	1,286	0	0	0	1,286	1	
M	D	1.000	4,990	0	0	0	4,990	2	
M	D	1.500	870	0	0	0	870	3	
M	D	2.000	1,311	0	0	0	1,311	4	
M	D	4.000	17,364	0	0	0	17,364	5	
M	D	6.000	389,818	729	3,025	0	387,522	6	
M	D	8.000	91,420	2,952	2,655	0	91,717	7	
M	S	8.000	6,622	0	0	0	6,622	8	
M	D	10.000	38,419	0	0	0	38,419	9	
M	D	12.000	87,052	1,368	1,711	0	86,709	10	
M	D	16.000	17,565	359	359	0	17,565	11	
M	D	18.000	7,876	0	0	0	7,876	12	
M	S	18.000	15,500	0	0	0	15,500	13	
Total Within Municipality			680,093	5,408	7,750	0	677,751		
M	S	8.000	2,800	0	0	0	2,800	14	
M	S	12.000	20,573	0	0	0	20,573	15	
M	S	16.000	1,250	0	0	0	1,250	16	
Total Outside of Municipality			24,623	0	0	0	24,623		
Total Utility			704,716	5,408	7,750	0	702,374		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,168	0	1	0	1,167		1
L	0.625	2,201	0	0	0	2,201		2
M	0.750	1,801	0	45	0	1,756		3
L	0.750	24	0	0	0	24		4
M	1.000	1,717	55	2	0	1,770		5
L	1.000	24	0	0	0	24		6
M	1.250	35	0	0	0	35		7
L	1.250	2	0	0	0	2		8
M	1.500	110	4	0	0	114		9
L	1.500	7	0	0	0	7		10
M	2.000	128	21	0	0	149		11
L	2.000	12	0	0	0	12		12
M	2.500	2	0	0	0	2		13
M	3.000	7	0	0	0	7		14
L	3.000	11	0	0	0	11		15
M	4.000	53	0	1	0	52		16
M	6.000	54	5	0	0	59		17
M	8.000	32	1	0	0	33		18
M	10.000	4	0	0	0	4		19
Total Utility		7,392	86	49	0	7,429	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	6,854	1,019	423	(33)	7,417	527	1
0.750	58	0	5	4	57	0	2
1.000	271	3	13	8	269	10	3
1.250	2	0	2	0	0	0	4
1.500	91	12	6	(1)	96	72	5
2.000	104	40	13	4	135	68	6
3.000	41	10	13	(1)	37	25	7
4.000	16	6	4	(1)	17	16	8
6.000	6	2	2	0	6	6	9
Total:	7,443	1,092	481	(20)	8,034	724	

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	6,457	430	1	8	2	519	7,417	1
0.750	36	21	0	0	0	0	57	2
1.000	119	111	5	8	0	26	269	3
1.250	0	0	0	0	0	0	0	4
1.500	0	72	4	6	0	14	96	5
2.000	0	80	4	16	1	34	135	6
3.000	0	19	5	5	0	8	37	7
4.000	0	4	3	4	1	5	17	8
6.000	0	4	1	0	0	1	6	9
Total:	6,612	741	23	47	4	607	8,034	

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	797	25	16		806	2
Total Fire Hydrants	797	25	16	0	806	
Flushing Hydrants						
	6	1			7	3
Total Flushing Hydrants	6	1	0	0	7	

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: 684
 Number of distribution system valves end of year: 1,371
 Number of distribution valves operated during year: 273

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF WELLS & SPRINGS (ACCT 614)- 2001 included rehabilitation of two wells, with a cost of \$37,300 charged to this account. There were no expenses for this in 2002.

CHEMICALS (ACCT 641)- Caustic soda purchases were \$34,000 lower in 2002. The Southside Booster Station was reconstructed in 2002, and included aeration. This method replaces the need for caustic soda at this location.

METER EXPENSES (ACCT 663) - Net expenses were higher in 2002 for several reasons:

Reimbursements in 2002 from the Wastewater Department, which decrease the net expenses in this account, was down by \$6600 from the prior year. These reimbursements are based on the prior year(2001) actual expenses, which were lower in 2001.

Wages for 2002 were higher than 2001 by \$8700, due to timing of the testing of meters. Several cycles of testing were performed in 2002.

MISCELLANEOUSE EXPENSES (ACCT 665)- 2001 included almost \$25 thousand of amortization of our CAD mapping system, and was the last year of amortization. There were no similar expenses for 2002.

MAINTENANCE OF SERVICES (ACCT 675)- 2001 expenses were higher and included \$7,200 paid to the City for street repairs that were needed as a result of service leaks. By contrast, only \$643 was billed by the City for 2002.

In addition, many services were replaced from the main to the curb box in 2001 in conjunction with replacing the mains and the street. This cost was charged to maintenance of services.

INJURIES AND DAMAGES (ACCT 926)- As a result of ever-increasing health insurance premiums, health insurance premiums that were expensed in 2002 were \$10,000 higher than the prior year.

RENTS (ACCT 931) - The water department uses office space and equipment that is owned by the electric department. The rental charge is based on the most recently completed year. Depreciation and operations in maintenance (account 932) were lower in 2001 than in 2000, resulting in lower rental expense for the water department in 2002.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

ACCOUNT 346(WATER METERS) - Since retirement costs exceed 5% of the beginning of year plant investment, a footnote is required. The cost of the retired water meters was \$56,253, or 8% of the 1/1/02 cost. We retire water meters by the meter number, and each one of our meters has a specific cost, which was determined in the installation year. The years of installation of these water meters ranged from 1926 to 2001.

INSTALLATION COSTS GREATER THAN \$100,000:

ACCOUNT 321 - Includes \$233,678 for reconstruction of Southside Booster Station and the addition of a chlorine room.

ACCOUNT 343 - Includes \$171,000 for the following 3 projects:

Install 898' of 12" main for a customer.

Replace 342' of 12" main, replace 1210' of 6" main with 8" main in conjunction with the City's road reconstruction.

Replace 990' of 6" main with 8" main in conjunction with the City's road reconstruction.

ADJUSTMENTS:

Account 343 - In 2001, curb boxes and stops were installed as a part of a reconstruction project. These costs were included in the capitalized cost of the transmission and distribution mains. In 2002, we billed the city for these costs, \$5,550, since the customers own these curb boxes and stops. They in turn would bill these customers. Since we were reimbursed for this cost, it was shown as a negative adjustment in this plant account, and reflects our true cost of this project.

Accumulated Provision for Depreciation - Water (Page W-10)

The depreciation rate for transportation equipment is 10% or 20%, depending on the vehicle.

Water Mains (Page W-17)

Mains are financed based on actual cost of the main installation as authorized by tariff rule X-2.

Water Services (Page W-18)

Except as noted below, the customer pays for the installation of the service from the main to the meter. They own and maintain the service starting at the curb box and going into the property.

When we replace the water mains on a street, we also replace the portion of the service from the main to the curb box at our expense.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Adjustments were necessary to bring the end of year utility-owned meters in line with the meters at the end of the year by customer class.

Hydrants and Distribution System Valves (Page W-20)

Less than half of the valves were operated during the year. However, part of our valve maintenance program is a practice to replace any leaking valves each year (We are replacing 1% of our valves yearly. In 2002, 23 of our valves were replaced.)

Fire hydrants consist of 767 six inch and 39 four inch hydrants. The four inch hydrants are used as fire hydrants and have been reported in that manner in prior years.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	15,078,353	1
Total Sales of Electricity	15,078,353	
Other Operating Revenues		
Forfeited Discounts (450)	9,541	2
Miscellaneous Service Revenues (451)	(2,569)	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,140,677	5
Interdepartmental Rents (455)	87,861	6
Other Electric Revenues (456)	12,547	7
Total Other Operating Revenues	1,248,057	
Total Operating Revenues	16,326,410	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	10,889,569	8
Transmission Expenses (560-573)	23,069	9
Distribution Expenses (580-598)	922,773	10
Customer Accounts Expenses (901-905)	230,601	11
Sales Expenses (911-916)	200,000	12
Administrative and General Expenses (920-932)	843,774	13
Total Operation and Maintenance Expenses	13,109,786	
Other Expenses		
Depreciation Expense (403)	1,153,675	14
Amortization Expense (404-407)	157,596	15
Taxes (408)	590,510	16
Total Other Expenses	1,901,781	
Total Operating Expenses	15,011,567	
NET OPERATING INCOME	1,314,843	

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	9,541	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	9,541	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	(2,569)	3
Total Miscellaneous Service Revenues (451)	(2,569)	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM POLE CONTACTS	64,522	5
TRANSMISSION LEASE	1,076,155	6
Total Rent from Electric Property (454)	1,140,677	
Interdepartmental Rents (455):		
USE OF ELECTRIC PROPERTY (ALLOCATIONS) BY WATER DEPARTMENT	87,861	7
Total Interdepartmental Rents (455)	87,861	
Other Electric Revenues (456):		
MINOR SERVICES AND SALES OF MATERIALS	12,547	8
Total Other Electric Revenues (456)	12,547	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	5,757	25
Fuel (547)	0	26
Generation Expenses (548)	13,119	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	(19,346)	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	1,684	30
Maintenance of Structures (552)	5,826	31
Maintenance of Generating and Electric Plant (553)	102,808	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	841	33
Total Other Power Generation Expenses	110,689	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	10,778,880	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	10,778,880	
Total Power Production Expenses	10,889,569	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	3,477	37
Load Dispatching (561)	0	38
Station Expenses (562)	7,331	39
Overhead Line Expenses (563)	4,506	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	126	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	7,320	46
Maintenance of Overhead Lines (571)	309	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	23,069	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	245,520	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	3,664	51
Station Expenses (582)	25,107	52
Overhead Line Expenses (583)	37,973	53
Underground Line Expenses (584)	30,887	54
Street Lighting and Signal System Expenses (585)	298	55
Meter Expenses (586)	76,951	56
Customer Installations Expenses (587)	447	57
Miscellaneous Distribution Expenses (588)	154,100	58
Rents (589)	3,397	59
Maintenance Supervision and Engineering (590)	38,690	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	19,207	62
Maintenance of Overhead Lines (593)	244,207	63
Maintenance of Underground Lines (594)	14,958	64
Maintenance of Line Transformers (595)	4,491	65
Maintenance of Street Lighting and Signal Systems (596)	12,908	66
Maintenance of Meters (597)	3,754	67
Maintenance of Miscellaneous Distribution Plant (598)	6,214	68
Total Distribution Expenses	922,773	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	10,804	69
Meter Reading Expenses (902)	56,073	70
Customer Records and Collection Expenses (903)	147,470	71
Uncollectible Accounts (904)	16,254	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	230,601	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	200,000	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	200,000	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	220,118	78
Office Supplies and Expenses (921)	25,717	79
Administrative Expenses Transferred -- Credit (922)	41,819	80
Outside Services Employed (923)	116,484	81
Property Insurance (924)	11,483	82
Injuries and Damages (925)	40,204	83
Employee Pensions and Benefits (926)	249,723	84
Regulatory Commission Expenses (928)	2,265	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	86,383	87
Rents (931)	0	88
Maintenance of General Plant (932)	133,216	89
Total Administrative and General Expenses	843,774	
 Total Operation and Maintenance Expenses	13,109,786	

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		420,306	1
Social Security		69,960	2
Wisconsin Gross Receipts Tax		83,566	3
PSC Remainder Assessment	RATIO OF ELECT & WATER PRIOR YR REVENUE	16,678	4
Other (specify): NONE			5
Total tax expense		590,510	

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			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225840				3
County tax rate	mills		6.446040				4
Local tax rate	mills		11.132960				5
School tax rate	mills		8.940300				6
Voc. school tax rate	mills		1.851010				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.596150				10
Less: state credit	mills		1.258690				11
Net tax rate	mills		27.337460				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.132960				14
Combined School Tax Rate	mills		10.791310				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.924270				17
Total Tax Rate	mills		28.596150				18
Ratio of Local and School Tax to Total	dec.		0.766686				19
Total tax net of state credit	mills		27.337460				20
Net Local and School Tax Rate	mills		20.959250				21
Utility Plant, Jan. 1	\$	37,855,616	37,855,616				22
Materials & Supplies	\$	401,059	401,059				23
Subtotal	\$	38,256,675	38,256,675				24
Less: Plant Outside Limits	\$	16,203,124	16,203,124				25
Taxable Assets	\$	22,053,551	22,053,551				26
Assessment Ratio	dec.		0.885500				27
Assessed Value	\$	19,528,419	19,528,419				28
Net Local & School Rate	mills		20.959250				29
Tax Equiv. Computed for Current Year	\$	409,301	409,301				30
Tax Equivalent per 1994 PSC Report	\$	420,306					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	420,306					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 \$100,000 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)	12,099		18
Structures and Improvements (341)	2,499,632	1,749	19
Fuel Holders, Producers and Accessories (342)	528,760		20
Prime Movers (343)	0		21
Generators (344)	4,262,292		22
Accessory Electric Equipment (345)	638,449		23
Miscellaneous Power Plant Equipment (346)	31,741		24
Total Other Production Plant	7,972,973	1,749	
TRANSMISSION PLANT			
Land and Land Rights (350)	322,909		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)			12,099 18
Structures and Improvements (341)			2,501,381 19
Fuel Holders, Producers and Accessories (342)	574		528,186 20
Prime Movers (343)			0 21
Generators (344)			4,262,292 22
Accessory Electric Equipment (345)			638,449 23
Miscellaneous Power Plant Equipment (346)			31,741 24
Total Other Production Plant	574	0	7,974,148
TRANSMISSION PLANT			
Land and Land Rights (350)			322,909 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 \$100,000 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)	6,311,905		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,807,087		29
Overhead Conductors and Devices (356)	949,867		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	9,391,768	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	7,013		34
Structures and Improvements (361)	72,141		35
Station Equipment (362)	251,599		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,587,066	358,981	38
Overhead Conductors and Devices (365)	4,930,145	655,735	39
Underground Conduit (366)	578,989	185,387	40
Underground Conductors and Devices (367)	1,238,620	119,685	41
Line Transformers (368)	3,400,043	52,381	42
Services (369)	679,173	125,484	43
Meters (370)	1,034,580	45,472	44
Installations on Customers' Premises (371)	222,629	18,417	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	395,092	20,825	47
Total Distribution Plant	16,397,090	1,582,367	
GENERAL PLANT			
Land and Land Rights (389)	84,054		48
Structures and Improvements (390)	725,334		49
Office Furniture and Equipment (391)	96,115	2,208	50
Computer Equipment (391.1)	373,657	20,787	51
Transportation Equipment (392)	546,532	32,810	52
Stores Equipment (393)	22,619		53
Tools, Shop and Garage Equipment (394)	208,292	5,374	54
Laboratory Equipment (395)	43,163	11,117	55
Power Operated Equipment (396)	497,061	510	56
Communication Equipment (397)	166,293		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)			6,311,905 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			1,807,087 29
Overhead Conductors and Devices (356)			949,867 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	9,391,768
DISTRIBUTION PLANT			
Land and Land Rights (360)			7,013 34
Structures and Improvements (361)		(72,141)	0 35
Station Equipment (362)			251,599 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	92,111		3,853,936 38
Overhead Conductors and Devices (365)	112,906	72,493	5,545,467 39
Underground Conduit (366)	2,923		761,453 40
Underground Conductors and Devices (367)	6,951		1,351,354 41
Line Transformers (368)	15,278		3,437,146 42
Services (369)	7,114		797,543 43
Meters (370)	11,544		1,068,508 44
Installations on Customers' Premises (371)	8,343		232,703 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	14,250	(352)	401,315 47
Total Distribution Plant	271,420	0	17,708,037
GENERAL PLANT			
Land and Land Rights (389)			84,054 48
Structures and Improvements (390)			725,334 49
Office Furniture and Equipment (391)	4,082		94,241 50
Computer Equipment (391.1)	51,066		343,378 51
Transportation Equipment (392)	29,090		550,252 52
Stores Equipment (393)			22,619 53
Tools, Shop and Garage Equipment (394)	26,322		187,344 54
Laboratory Equipment (395)	3,538		50,742 55
Power Operated Equipment (396)			497,571 56
Communication Equipment (397)			166,293 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 \$100,000 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)	7,986		58
Other Tangible Property (399)	0		59
Total General Plant	2,771,106	72,806	
Total utility plant in service directly assignable	36,532,937	1,656,922	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	36,532,937	1,656,922	

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)	7,986		0 58
Other Tangible Property (399)			0 59
Total General Plant	122,084	0	2,721,828
Total utility plant in service directly assignable	394,078	0	37,795,781
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	394,078	0	37,795,781

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	670,804	2.69%	67,263	13
Fuel Holders, Producers and Accessories (342)	112,622	3.06%	16,171	14
Prime Movers (343)	0			15
Generators (344)	972,656	2.66%	113,377	16
Accessory Electric Equipment (345)	177,749	3.14%	20,047	17
Miscellaneous Power Plant Equipment (346)	4,707	2.89%	917	18
Total Other Production Plant	1,938,538		217,775	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	1,480,764	2.44%	189,357	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	905,919	3.44%	59,634	22
Overhead Conductors and Devices (356)	399,805	2.86%	28,496	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					738,067	13
342	574				128,219	14
343					0	15
344					1,086,033	16
345					197,796	17
346					5,624	18
	574	0	0	0	2,155,739	
352					0	19
353					1,670,121	20
354					0	21
355					965,553	22
356					428,301	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	2,786,488		277,487	
DISTRIBUTION PLANT				
Structures and Improvements (361)	16,682	2.50%		27
Station Equipment (362)	246,538	2.78%	5,521	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,280,610	3.44%	148,402	30
Overhead Conductors and Devices (365)	1,043,173	2.50%	168,765	31
Underground Conduit (366)	28,154	2.50%	16,756	32
Underground Conductors and Devices (367)	337,367	3.33%	43,123	33
Line Transformers (368)	980,657	2.57%	109,395	34
Services (369)	214,410	4.62%	34,112	35
Meters (370)	465,471	2.71%	50,474	36
Installations on Customers' Premises (371)	66,563	9.09%	20,695	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	195,191	4.13%	16,446	39
Total Distribution Plant	4,874,816		613,689	
GENERAL PLANT				
Structures and Improvements (390)	407,008	2.27%	18,133	40
Office Furniture and Equipment (391)	37,288	6.25%	5,597	41
Computer Equipment (391.1)	373,657	16.00%	20,787	42
Transportation Equipment (392)	295,636	15.00%	53,855	43
Stores Equipment (393)	12,317	4.00%	1,330	44
Tools, Shop and Garage Equipment (394)	81,857	5.26%	11,632	45
Laboratory Equipment (395)	24,674	6.25%	2,761	46
Power Operated Equipment (396)	241,785	10.00%	42,827	47
Communication Equipment (397)	55,318	5.88%	15,216	48
Miscellaneous Equipment (398)	7,986	14.29%	0	49
Other Tangible Property (399)	0			50
Total General Plant	1,537,526		172,138	
Total accum. prov. directly assignable	11,137,368		1,281,089	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	3,063,975	
361				(16,682)	0	27
362		460			251,599	28
363					0	29
364	92,111	42,635	29,430		1,323,696	30
365	112,906	40,867	25,931	16,682	1,100,778	31
366	2,923				41,987	32
367	6,951	2,359	7,618		378,798	33
368	15,278		15,663		1,090,437	34
369	7,114	10,581			230,827	35
370	11,544		52		504,453	36
371	8,343	1,394	1,983		79,504	37
372					0	38
373	14,250	1,926	5,872		201,333	39
	271,420	100,222	86,549	0	5,203,412	
390					425,141	40
391	4,082				38,803	41
391.1	51,066				343,378	42
392	29,090				320,401	43
393					13,647	44
394	26,322				67,167	45
395	3,538				23,897	46
396					284,612	47
397					70,534	48
398	7,986				0	49
399					0	50
	122,084	0	0	0	1,587,580	
	394,078	100,222	86,549	0	12,010,706	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

- | |
|---|
| <p>1. 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 in a schedule footnote.</p> <p>2. If more than one depreciation rate is used, report the average rate in column (c).</p> |
|---|

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>11,137,368</u></u>		<u><u>1,281,089</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	394,078	100,222	86,549	0	12,010,706

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	0.00	1.00	3
Other:			
13.4/4.16KV & 120/240V SECONDARY VOLTAGE	0.23	297.67	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)	0.00	2.20	7
Other:			
13.4/4.16KV & 120/240V SECONDARY VOLTAGE	0.28	258.37	8
Transmission System			
34.5 kV			9
69 kV			10
115 kV	0.00	30.48	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	199	11
Nonfarm	2,741	12
Total	2,940	13
Total customers on rural lines at end of year	2,940	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	55,000	Thursday	01/03/2002	19:00	30,870	1
February	02	52,000	Tuesday	02/05/2002	11:00	27,436	2
March	03	54,000	Monday	03/04/2002	10:00	30,101	3
April	04	50,000	Thursday	04/04/2002	11:00	28,005	4
May	05	55,000	Thursday	05/30/2002	17:00	28,470	5
June	06	64,000	Monday	06/24/2002	17:00	30,471	6
July	07	69,000	Monday	07/01/2002	15:00	34,654	7
August	08	63,000	Thursday	08/01/2002	12:00	32,096	8
September	09	66,000	Monday	09/09/2002	14:00	29,349	9
October	10	52,000	Tuesday	10/01/2002	13:00	29,064	10
November	11	52,000	Monday	11/25/2002	18:00	32,017	11
December	12	58,000	Monday	12/16/2002	18:00	32,250	12
Total		690,000				364,783	

System Name

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Service Corporation

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	364,783	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	364,783	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	350,498	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	206	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	423	22
Total Used by Company	629	23
Total Sold and Used	351,127	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	13,656	27
Total Energy Losses	13,656	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.7436%	29
Total Disposition of Energy	364,783	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	10,421	98,643	1
Total Sales for Residential Sales		10,421	98,643	
Commercial & Industrial				
GENERAL SERVICE	CG-1	1,513	39,619	2
SMALL POWER	CP-1	159	46,536	3
LARGE POWER	CP-2	32	36,618	4
INDUSTRIAL POWER	CP-3	14	125,102	5
INTERDEPARTMENTAL	MP-1	17	2,254	6
Total Sales for Commercial & Industrial		1,735	250,129	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	7	1,176	7
AREA LIGHTING	MS-2	486	550	8
Total Sales for Public Street & Highway Lighting		493	1,726	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		12,649	350,498	

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)	
		4,580,654	90,524	4,671,178	1
0	0	4,580,654	90,524	4,671,178	
		1,823,293	32,278	1,855,571	2
157,706	155,398	2,181,217	40,630	2,221,847	3
105,048	125,623	1,615,170	35,331	1,650,501	4
237,403	344,782	4,308,700	120,735	4,429,435	5
		97,144	1,693	98,837	6
500,157	625,803	10,025,524	230,667	10,256,191	
		99,825	823	100,648	7
		49,971	365	50,336	8
0	0	149,796	1,188	150,984	
				0	9
0	0	0	0	0	
500,157	625,803	14,755,974	322,379	15,078,353	

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	WPS				1
Point of Delivery	MCMILLAN,WW,HUME				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	115,000				4
Point of Metering	4				5
Total of 12 Monthly Maximum Demands -- kW	690,000				6
Average load factor	72.4205%				7
Total Cost of Purchased Power	10,778,883				8
Average cost per kWh	0.0295				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	16,972	13,898			12
February	15,023	12,413			13
March	14,978	15,123			14
April	15,841	12,163			15
May	15,747	12,723			16
June	15,852	14,618			17
July	19,229	15,425			18
August	17,676	14,420			19
September	15,366	13,983			20
October	16,810	12,254			21
November	17,215	14,802			22
December	15,284	16,967			23
Total kWh (000)	195,993	168,789			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)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	█	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		48
Based on Total Coal Used at Plant		49
Based on Coal Used Solely in Electric Generation		50
Average BTU per kWh Net Generation		51
Total Cost of Fuel (Oil and/or Coal)		52
per kWh Net Generation (\$)		53
		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Arnold	Hume	McMillan	Wildwood	Wildwood-2	1
Voltage--High Side	13,200	115,000	115,000	115,000	115,000	2
Voltage--Low Side	4,160	13,200	13,200	13,200	24,940	3
Num. Main Transformers in Operation	1	1	2	2	1	4
Capacity of Transformers in kVA	2,500	28,000	56,000	56,000	20,000	5
Number of Spare Transformers on Hand	1	0	1	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						20
Voltage--High Side						21
Voltage--Low Side						22
Num. of Main Transformers in Operation						23
Capacity of Transformers in kVA						24
Number of Spare Transformers on Hand						25
15-Minute Maximum Demand in kW						26
Dt and Hr of Such Maximum Demand						27
Kwh Output						28

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	12,368	4,750	161,957	1
Acquired during year	374	11	1,800	2
Total	12,742	4,761	163,757	3
Retired during year	174	5	537	4
Sales, transfers or adjustments increase (decrease)	(49)		(201)	5
Number end of year	12,519	4,756	163,019	6
Number end of year accounted for as follows:				7
In customers' use	12,347	3,961	121,971	8
In utility's use	27			9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	145	795	41,048	12
Total end of year	12,519	4,756	163,019	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	250	224	268,800	1
Mercury Vapor	400	5	9,205	2
Sodium Vapor	100	380	212,420	3
Sodium Vapor	150	485	388,000	4
Sodium Vapor	250	119	149,940	5
Total		1,213	1,028,365	
Ornamental				
Sodium Vapor	250	106	133,560	6
Total		106	133,560	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

Amortization expense (Accounts 404-407): Includes \$152,358 of amortization of extraordinary property losses in account 182.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

MAINTENANCE OF GENERATING & ELECTRIC PLANT (ACCT 553)- There was more maintenance of the M-33 combustion turbine in 2002, which is maintained and billed by Wisconsin Public Service Corporation. WPSC determines the maintenance that is needed on the combustion turbine.

MAINTENANCE OF OVERHEAD LINES (ACCT 571) - 2001 expenses reflect \$22,000 that was spent trimming trees around our transmission lines. There were no expenses for 2002 for tree trimming.

OVERHEAD LINE EXPENSES (ACCT 583) - As a result of numerous line conversions in 2001, the amount paid to a contractor for hanging transformers was \$36 thousand. In comparison, the amount paid to a contractor for hanging transformers was \$9 thousand, since fewer line conversions were done in 2002

METER EXPENSES (ACCT 586) - Each year, the prior year vacation accrual is reversed, and the current year vacation accrual is recorded. As a result in the change of vacation accrual amounts from 2001 to 2002, there was a net amount of \$4112 charged to this account. In comparison, there was only \$471 charged to this account in 2001 for the change in vacation accrual.

In addition, wages were \$12,393 higher in 2002, as a result of having 2 meter technicians for the entire year. In 2001, as a result of employee changeover, there was an equivalent of 5 months of vacancies.

Since the wages accounts were higher, overhead accounts and truck costs were also up as well.

MISC DISTRIBUTION EXPENSES (ACCT 588) - 2001 included almost \$31 thousand of amortization of our CAD mapping system, and was the last year of amortization. There were no similar expenses for 2002.

MAINTENANCE OF STATION EQUIPMENT (ACCT 592) - As a result of regulator maintenance in 2002, wages were \$8300 higher than prior year. Overhead and truck costs added to the additional 2002 expense.

MAINTENANCE OF OVERHEAD LINES (ACCT 593)- Tree trimming expenses for 2002 were \$59 thousand higher than 2001 due to several tree trimming cycles occurring in 2002. Normally one cycle is completed each year.

OUTSIDE SERVICES EMPLOYED (ACCT 923)- Due to timing of payments, an extra quarter of assessments were paid to MAPPCOR in 2002. In addition, both the 2002 and 2003 dues were paid in 2002. The additional payments to MAPPCOR resulted in an additional \$11,878 of expenses in this account in 2002.

Payments to Great Lakes Utilities increased in 2002 as a result of our share of the Power Supply Plan, which amounted to \$17,228.

MISC GENERAL EXPENSES (ACCT 930)- Municipal Electric Utilities of Wisconsin purchased a building and assessed the cost of the building to its members. We paid \$10,948 for this assessment in 2002.

ELECTRIC OPERATING SECTION FOOTNOTES

MAINTENANCE OF GENERAL PLANT (ACCT 932) - Over \$43 thousand was spent cleaning heat ducts and upgrading controls on our heat pump system for our main office building.

Electric Utility Plant in Service (Page E-06)

A misclassification occurred in 2001 between distribution plant - street lighting(account 373) and distribution plant-overhead conductor (account 365) for \$352. Two plant additions were improperly recorded as street lights and should have been recorded as overhead conductor. This was corrected in 2002 on the general ledger.

Switches have been improperly reported on the PSC report in account 261 since 1997. They should be reported in account 365. An adjustment is shown to transfer the \$72,141 from account 361 to account 365.

INSTALLATION COSTS GREATER THAN \$100,000:

Account 364 - This includes the installed cost of the poles, towers, and fixtures that were capitalized in 2002. These costs are supported by continuing property records.

Account 365 - This includes the installed cost of the overhead conductor and devices that were capitalized in 2002. These costs are supported by continuing property records.

Account 366 - This includes the installed cost of the underground conduit that was capitalized in 2002. These costs are supported by continuing property records.

Account 367 - This includes the installed cost of the underground conductor and devices that were capitalized in 2002. These costs are supported by continuing property records.

Account 369 - This includes the installed cost of the overhead and underground services that were capitalized in 2002. These costs are supported by continuing property records.

RETIREMENTS GREATER THAN \$100,000:

Account 365 - The cost of the retirements is based on the original installation costs for each unit that was retired.

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric (Page E-08)

The depreciation rate for transportation equipment is 10% or 20%, depending on the vehicle.

Switches have been improperly reported on the PSC report in account 261 since 1997. They should be reported in account 365. An adjustment is shown to transfer the \$16,682 from account 361 to account 365.

Edit Check #19 indicates that the accumulated depreciation for account 362 is greater than the plant in service by \$920. However, both amounts are \$251,599, according to page E-6 and page E-8.

Internal Combustion Generation Plants (Page E-19)

Marshfield Electric & Water Department purchased a 32% undivided ownership from Wisconsin Public Service Corporation (WPSC) in the West Marinette Unit 33. WPSC is builder and operator of the M33 75MW Combustion Turbine, constructed in 1993. Permission was received from the PSC in 1994 to use page 403.5 and related footnotes of FERC Form #1 which are submitted by WPSC and can be found on our PSC reports from prior years. WPSC also uses the FERC pages in lieu of the related PSC report.

Electric Distribution Meters & Line Transformers (Page E-24)

Although adjustments were required for number of meters and total capacity of transformers, these adjustments were all less than .4% of the totals.
