



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: P.O. BOX 70
MERRILLAN, WI 54754

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: MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: P.O. BOX 70
MERRILLAN, WI 54754

When was utility organized? 6/30/1903

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DEBRA GREEN
Title: VILLAGE CLERK-TREASURER

Office Address:
P.O. BOX 70
MERRILLAN, WI 54754

Telephone: (715) 333 - 2332
Fax Number: (715) 333 - 2056

E-mail Address:

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

Name:
Title:

Office Address:

Telephone:
Fax Number:

E-mail Address:

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

Name: RAY RANSOM
Title: VILLAGE BOARD PRESIDENT

Office Address:
P.O. BOX 70
MERRILLAN, WI 54754

Telephone: (715) 333 - 2332
Fax Number: (715) 333 - 2056

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 1/21/2002

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

Names and titles of utility management including manager or superintendent:

Name: MR RANDY BROWN

Title: SUPERINTENDENT

Office Address:

P.O. BOX 70
MERRILLAN, WI 54754

Telephone: (715) 333 - 2332

Fax Number: (715) 333 - 2056

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MRS DOREEN DEMASKIE, TRUSTEE
- MRS GENNY EDDY, TRUSTEE
- MRS DEBRA GREEN, CLERK
- MR LEE HANCOCK, TRUSTEE
- MR KEN LINDNER, TRUSTEE
- MS CHRISTINE POWELL, TRUSTEE
- MR RAY RANSOM, PRESIDENT
- MRS MARGARET YOUNG, TRUSTEE

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)	280,729	275,457	1
Operating Expenses:			
Operation and Maintenance Expense (401)	192,634	189,844	2
Depreciation Expense (403)	46,217	45,740	3
Amortization Expense (404)	0	0	4
Taxes (408)	34,558	34,191	5
Total Operating Expenses	273,409	269,775	
Net Operating Income	7,320	5,682	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	7,320	5,682	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,025	7,633	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,025	7,633	
Total Income	13,345	13,315	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	13,345	13,315	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	90	197	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	90	197	
Net Income	13,255	13,118	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	104,973	91,855	19
Balance Transferred from Income (433)	13,255	13,118	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	118,228	104,973	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	6,025	4
Total (Acct. 419):	6,025	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs 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	73,414	207,315	0	0	280,729	1
Less: interdepartmental sales	0	15,659	0	0	15,659	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	73,414	191,656	0	0	265,070	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,577,749	1,556,804	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	871,221	825,705	2
Net Utility Plant	706,528	731,099	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	25,344	19,013	7
Total Other Property and Investments	25,344	19,013	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	152,477	131,950	8
Temporary Cash Investments (132)	71,551	57,141	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	22,445	18,654	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	7,792	15,125	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	254,265	222,870	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	986,137	972,982	

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)	85,780	85,780	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	118,228	104,973	23
Total Proprietary Capital	204,008	190,753	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,219	9,347	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	9,165	9,879	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	1,988	1,385	33
Total Current and Accrued Liabilities	22,372	20,611	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	1,861	36
Total Deferred Credits	0	1,861	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	759,757	759,757	38
Total Liabilities and Other Credits	986,137	972,982	

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 (100)	935,111	0	0	642,638	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	935,111	0	0	642,638	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	323,735	0	0	547,486	9
Total Accumulated Provision	323,735	0	0	547,486	
Net Utility Plant	611,376	0	0	95,152	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	305,824	519,881			825,705	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,317	27,900			46,217	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	206				206	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,523	27,900	0	0	46,423	13
Debits during year						14
Book cost of plant retired	612	295			907	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	612	295	0	0	907	19
Balance End of Year	323,735	547,486	0	0	871,221	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	4.40%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	679				679	3,201	1
Other			5,461		5,461	7,913	2
Total Electric Utility					6,140	11,114	

Account	Total End of Year	Amount Prior Year	
Electric utility total	6,140	11,114	1
Water utility	1,652	4,011	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	7,792	15,125	

**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)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	85,780	1
Changes during year (explain):		2
Balance end of year	<u><u>85,780</u></u>	

BONDS (ACCT. 221)

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

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

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	21,604	2
Charged electric department expense	12,954	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	34,558	
Taxes paid during year:		
County, state and local taxes	30,541	6
Social Security taxes	3,534	7
PSC Remainder Assessment	257	8
Other (explain):		
LICENSE FEE ASSESSMENT	226	9
Total payments and other debits	34,558	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	90	90	0	4
Subtotal	0	90	90	0	
Total	0	90	90	0	

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	702,615	0	57,142	0	0	759,757	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	702,615	0	57,142	0	0	759,757	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REPLACEMENT ACCOUNT	25,344	3
Total (Acct. 125):	25,344	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,613	5
Electric	17,832	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	22,445	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	929,293	636,492	0	0	1,565,785	1
Materials and Supplies	2,831	8,627	0	0	11,458	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	314,779	533,683	0	0	848,462	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	702,615	57,142	0	0	759,757	6
Other (specify):					0	7
Average Net Rate Base	(85,270)	54,294	0	0	(30,976)	
Net Operating Income	(13,516)	20,836	0	0	7,320	8
Net Operating Income as a percent of Average Net Rate Base	N/A	38.38%	N/A	N/A	N/A	

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	85,780	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	111,600	3
Other (Specify):		4
Total Average Proprietary Capital	197,380	
Net Income		
Net Income	13,255	5
Percent Return on Proprietary Capital	6.72%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

This is for customer deposits, therefore no principal amount for the notes payable or long-term debt schedules is shown.

Important Changes During the Year (Page F-21)

6. FORMAL PROCEEDINGS WITH THE PUBLIC SERVICE COMMISSION:

THE UTILITY FILED FOR A SIMPLIFIED WATER RATE CASE ON OCTOBER 3, 2002.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Merrillan
Merrillan, WI 54754

We have compiled the accompanying PSC Report of the Merrillan Municipal Electric and Water Utility, an enterprise fund of the Village of Merrillan, as of December 31, 2002 and 2001, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
January 16, 2003

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	72,536	1
Total Sales of Water	72,536	
Other Operating Revenues		
Forfeited Discounts (470)	146	2
Other Water Revenues (474)	732	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	878	
Total Operating Revenues	73,414	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	18,203	5
General Operating Expenses (680-690)	28,806	6
Total Operation and Maintenance Expenses	47,009	
Other Operating Expenses		
Depreciation Expense (403)	18,317	7
Amortization Expense (404)		8
Taxes (408)	21,604	9
Total Other Operating Expenses	39,921	
Total Operating Expenses	86,930	
NET OPERATING INCOME	(13,516)	

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	177	7,033	31,540	4
Commercial	23	1,946	9,368	5
Industrial				6
Total Metered Sales to General Customers (461)	200	8,979	40,908	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		28,978	8
Other Sales to Public Authorities (464)	4	544	2,650	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	205	9,523	72,536	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	28,978	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)	28,978	
Forfeited Discounts (470):		
Customer late payment charges	146	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	146	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	541	7
Other (specify):		
MISCELLANEOUS REVENUES	191	8
Total Other Water Revenues (474)	732	
Amortization of Construction Grants (475):		
NONE		9
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	13,134	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,486	3
Chemicals (630)	473	4
Supplies and Expenses (640)	20	5
Repairs of Water Plant (650)	1,231	6
Transportation Expenses (660)	859	7
Total Plant Operation and Maintenance Expenses	18,203	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,801	8
Office Supplies and Expenses (681)	4,000	9
Outside Services Employed (682)	4,425	10
Insurance Expense (684)	3,011	11
Employees Pensions and Benefits (686)	7,225	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,344	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	28,806	
Total Operation and Maintenance Expenses	47,009	

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		19,666	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		150	2
Net property tax equivalent		19,516	
Social Security		1,960	3
PSC Remainder Assessment		128	4
Other (specify): NONE			5
Total tax expense		21,604	

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			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195740				3
County tax rate	mills		7.764560				4
Local tax rate	mills		1.765640				5
School tax rate	mills		11.564820				6
Voc. school tax rate	mills		1.716100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.006860				10
Less: state credit	mills		1.590990				11
Net tax rate	mills		21.415870				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.765640				14
Combined School Tax Rate	mills		13.280920				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.046560				17
Total Tax Rate	mills		23.006860				18
Ratio of Local and School Tax to Total	dec.		0.654003				19
Total tax net of state credit	mills		21.415870				20
Net Local and School Tax Rate	mills		14.006047				21
Utility Plant, Jan. 1	\$	926,456	926,456				22
Materials & Supplies	\$	1,652	1,652				23
Subtotal	\$	928,108	928,108				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	928,108	928,108				26
Assessment Ratio	dec.		1.021748				27
Assessed Value	\$	948,292	948,292				28
Net Local & School Rate	mills		14.006047				29
Tax Equiv. Computed for Current Year	\$	13,282	13,282				30
Tax Equivalent per 1994 PSC Report	\$	19,666					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	19,666					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	2,921		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)	22,289		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	25,210	0	
PUMPING PLANT			
Land and Land Rights (320)	150		12
Structures and Improvements (321)	83,882		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	51,691		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	135,723	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	5,012		22
Water Treatment Equipment (332)	175		23
Total Water Treatment Plant	5,187	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	101		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)			2,921 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)			22,289 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	25,210
PUMPING PLANT			
Land and Land Rights (320)			150 12
Structures and Improvements (321)			83,882 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			51,691 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	135,723
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			5,012 22
Water Treatment Equipment (332)			175 23
Total Water Treatment Plant	0	0	5,187
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			101 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	210,506		26
Transmission and Distribution Mains (343)	407,238	12,247	27
Fire Mains (344)	0		28
Services (345)	68,741		29
Meters (346)	20,895		30
Hydrants (348)	31,382		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	738,863	12,247	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	4,010		35
Computer Equipment (372.1)	5,606		36
Transportation Equipment (373)	3,967		37
Other General Equipment (379)	4,910		38
Other Tangible Property (390)	0		39
Total General Plant	18,493	0	
Total utility plant in service directly assignable	923,476	12,247	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	923,476	12,247	

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)			210,506 26
Transmission and Distribution Mains (343)			419,485 27
Fire Mains (344)			0 28
Services (345)			68,741 29
Meters (346)	612		20,283 30
Hydrants (348)			31,382 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	612	0	750,498
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			4,010 35
Computer Equipment (372.1)			5,606 36
Transportation Equipment (373)			3,967 37
Other General Equipment (379)			4,910 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	18,493
Total utility plant in service directly assignable	612	0	935,111
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	612	0	935,111

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			1,050	1,050	1
February			913	913	2
March			1,096	1,096	3
April			926	926	4
May			965	965	5
June			1,008	1,008	6
July			1,242	1,242	7
August			1,262	1,262	8
September			936	936	9
October			916	916	10
November			829	829	11
December			851	851	12
Total annual pumpage	0	0	11,994	11,994	
Less: Water sold				9,523	13
Volume pumped but not sold				2,471	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				82	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				18	18
Total volume not sold but accounted for				100	19
Volume pumped but unaccounted for				2,371	20
Percent of water lost				20%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				50	23
Date of maximum: 7/24/2002					24
Cause of maximum:					25
WATER LEAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				18	26
Date of minimum: 10/23/2002					27
Total KWH used for pumping for the year				45,048	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)	
HIGHWAY 95 EAST	#3	68	10	194,000	Yes	1
HIGHWAY 95 EAST	#4	79	10	161,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#3	#4	1
Location	WELL #3	WELL #4	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	STANDARD	GENERAL	5
Year Installed	1988	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	110	140	8
Pump Motor or Standby Engine Mfr	FRANLIN	FRANKLIN	10
Year Installed	1977	1996	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	18	18	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	137		6
Total capacity in gallons (actual)	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	41	0	0	0	41	1
M	D	6.000	8,234	300	0	0	8,534	2
M	D	8.000	8,785	0	0	0	8,785	3
M	S	10.000	1,533	0	0	0	1,533	4
M	S	15.000	3,000	0	0	0	3,000	5
Total Within Municipality			21,593	300	0	0	21,893	
Total Utility			21,593	300	0	0	21,893	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	164	0	0	0	164		1
M	1.000	3	0	0	0	3		2
M	1.500	8	0	0	0	8		3
M	2.000	2	0	0	0	2	1	4
M	4.000	2	0	0	0	2		5
Total Utility		179	0	0	0	179	1	

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	197	0	6	0	191	20	1
1.000	1	0	0	0	1	0	2
1.500	4	0	0	0	4	0	3
2.000	2	0	0	0	2	0	4
3.000	1	0	0	0	1	0	5
Total:	205	0	6	0	199	20	

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	166	18	0	2	0	5	191	1
1.000	0	1	0	0	0	0	1	2
1.500	2	1	0	1	0	0	4	3
2.000	0	2	0	0	0	0	2	4
3.000	0	0	0	1	0	0	1	5
Total:	168	22	0	4	0	5	199	

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	33	1			34	2
Total Fire Hydrants	33	1	0	0	34	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	31
Number of distribution system valves end of year:	46
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Outside Services Employed (682): Increase due to auditing and bookkeeping fees.

Water Mains (Page W-15)

Water main additions were financed by the utility.

Hydrants and Distribution System Valves (Page W-18)

Hydrant addition: One hydrant was added to service in 2002. No costs are shown on W-9 in 2002. In 1999, two hydrants were replaced with new ones. Both of the hydrants were disposed on the PSC report for 1999. In fact, one of the hydrants was kept and eventually repaired by the utility. The utility has been holding the hydrant in stock until 2002 when it was placed into service in conjunction with water main project.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Total Sales of Electricity (440-448)	205,785	1
Total Sales of Electricity	205,785	
Other Operating Revenues		
Forfeited Discounts (450)	436	2
Other Electric Revenues (456)	1,094	3
Total Other Operating Revenues	1,530	
Total Operating Revenues	207,315	
Operation and Maintenance Expenses		
Power Production Expenses (500-549)	109,551	4
Transmission and Distribution Expenses (550-560)	7,194	5
Administrative and General Expenses (580-590)	28,880	6
Total Operation and Maintenance Expenses	145,625	
Other Expenses		
Depreciation Expense (403)	27,900	7
Amortization Expense (404-407)		8
Taxes (408)	12,954	9
Total Other Expenses	40,854	
Total Operating Expenses	186,479	
NET OPERATING INCOME	20,836	

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	436	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	436	
Other Electric Revenues (456):		
MISCELLANEOUS REVENUES	1,094	3
Total Other Electric Revenues (456)	1,094	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (520)	1,151	7
Water for Power (521)		8
Supplies and Expenses (522)		9
Maintenance of Hydraulic Production Plant (524)		10
Total Hydraulic Power Generation Expenses	1,151	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	1,840	11
Fuel (531)	2,522	12
Operation Supplies and Expenses (532)	1,164	13
Maintenance of Other Production Plant (534)	490	14
Total Other Power Generation Expenses	6,016	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (540)	102,384	15
Other Expenses (549)		16
Total Other Power Supply Expenses	102,384	
Total Power Production Expenses	109,551	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Labor (550)	6,015	17
Operation Supplies and Expenses (552)	278	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Transportation Expenses (560)	901	19
Total Transmission and Distribution Expenses	7,194	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (580)	7,209	20
Office Supplies and Expenses (581)	3,238	21
Outside Services Employed (582)	4,425	22
Insurance Expense (584)	3,011	23
Employee Pensions and Benefits (586)	7,225	24
Regulatory Commission Expenses (588)		25
Miscellaneous General Expenses (589)	3,772	26
Uncollectible Accounts (590)		27
Total Administrative and General Expenses	28,880	
 Total Operation and Maintenance Expenses	145,625	

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		11,025	1
Social Security		1,575	2
Wisconsin Gross Receipts Tax		226	3
PSC Remainder Assessment		128	4
Other (specify): NONE			5
Total tax expense		12,954	

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			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195740				3
County tax rate	mills		7.764560				4
Local tax rate	mills		1.765640				5
School tax rate	mills		11.564820				6
Voc. school tax rate	mills		1.716100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.006860				10
Less: state credit	mills		1.590990				11
Net tax rate	mills		21.415870				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.765640				14
Combined School Tax Rate	mills		13.280920				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.046560				17
Total Tax Rate	mills		23.006860				18
Ratio of Local and School Tax to Total	dec.		0.654003				19
Total tax net of state credit	mills		21.415870				20
Net Local and School Tax Rate	mills		14.006047				21
Utility Plant, Jan. 1	\$	630,347	630,347				22
Materials & Supplies	\$	11,114	11,114				23
Subtotal	\$	641,461	641,461				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	641,461	641,461				26
Assessment Ratio	dec.		1.021748				27
Assessed Value	\$	655,411	655,411				28
Net Local & School Rate	mills		14.006047				29
Tax Equiv. Computed for Current Year	\$	9,180	9,180				30
Tax Equivalent per 1994 PSC Report	\$	11,025					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	11,025					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 \$10,000 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
Steam Power Equipment (312)	0		6
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	2,200		7
Structures and Improvements (331)	14,895		8
Reservoirs, Dams and Waterways (332)	26,144	3,116	9
Hydraulic Power Equipment (333)	94,285		10
Total Hydraulic Production Plant	137,524	3,116	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	203		11
Structures and Improvements (341)	3,811	6,300	12
Other Power Equipment (342)	321,487		13
Total Other Production Plant	325,501	6,300	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (350)	0		14
Structures and Improvements (351)	0		15
Station Equipment (352)	2,256		16
Overhead Lines (353)	40,176		17
Underground Lines (356)	11,970		18
Line Transformers (358)	43,068		19
Meters (360)	11,236	354	20
Installation on Customer Premises (361)	0		21
Leased Property on Customer Premises (362)	0		22
Street Lighting and Signal Systems (363)	16,937	199	23
Total Transmission and Distribution Plant	125,643	553	

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
Steam Power Equipment (312)			0 6
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			2,200 7
Structures and Improvements (331)			14,895 8
Reservoirs, Dams and Waterways (332)			29,260 9
Hydraulic Power Equipment (333)			94,285 10
Total Hydraulic Production Plant	0	0	140,640
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			203 11
Structures and Improvements (341)			10,111 12
Other Power Equipment (342)			321,487 13
Total Other Production Plant	0	0	331,801
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (350)			0 14
Structures and Improvements (351)			0 15
Station Equipment (352)			2,256 16
Overhead Lines (353)			40,176 17
Underground Lines (356)			11,970 18
Line Transformers (358)			43,068 19
Meters (360)	161		11,429 20
Installation on Customer Premises (361)			0 21
Leased Property on Customer Premises (362)			0 22
Street Lighting and Signal Systems (363)	134		17,002 23
Total Transmission and Distribution Plant	295	0	125,901

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 \$10,000 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			
Land and Land Rights (370)	0		24
Structures and Improvements (371)	0		25
Office Furniture and Equipment (372)	3,570		26
Computers (372.1)	6,584		27
Transportation Equipment (373)	27,258		28
Other General Equipment (379)	4,267	2,617	29
Total General Plant	41,679	2,617	
Total utility plant in service directly assignable	630,347	12,586	
OTHER UTILITY PLANT			
Other Tangible Property (390)	0		30
Utility Plant Purchased or Sold (391)	0		31
Utility Plant in Process of Reclassification (392)	0		32
Utility Plant Leased to Others (393)	0		33
Property Held for Future Use (394)	0		34
Construction Work in Progress (395)	0		35
Utility Plant Acquisition Adjustments (396)	0		36
Other Utility Plant Adjustments (397)	0		37
Total Other Utility Plant	0	0	
Common Utility Plant Allocated to Electric Department	0		38
Total utility plant	630,347	12,586	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Land and Land Rights (370)			0 24
Structures and Improvements (371)			0 25
Office Furniture and Equipment (372)			3,570 26
Computers (372.1)			6,584 27
Transportation Equipment (373)			27,258 28
Other General Equipment (379)			6,884 29
Total General Plant	0	0	44,296
Total utility plant in service directly assignable	295	0	642,638
OTHER UTILITY PLANT			
Other Tangible Property (390)			0 30
Utility Plant Purchased or Sold (391)			0 31
Utility Plant in Process of Reclassification (392)			0 32
Utility Plant Leased to Others (393)			0 33
Property Held for Future Use (394)			0 34
Construction Work in Progress (395)			0 35
Utility Plant Acquisition Adjustments (396)			0 36
Other Utility Plant Adjustments (397)			0 37
Total Other Utility Plant	0	0	0
Common Utility Plant Allocated to Electric Department			0 38
Total utility plant	295	0	642,638

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)		3
Other:		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)		7
Other:		8
Transmission System		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
Other:		13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	14
Total	14
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0
Total customers on rural lines at end of year	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	710	Thursday	01/03/2002	18:00	365	1
February	02	639	Monday	02/04/2002	19:00	305	2
March	03	710	Sunday	03/03/2002	20:00	329	3
April	04	560	Wednesday	04/03/2002	20:00	271	4
May	05	501	Thursday	05/30/2002	19:00	261	5
June	06	698	Sunday	06/30/2002	14:00	280	6
July	07	819	Sunday	07/21/2002	17:00	351	7
August	08	690	Sunday	08/11/2002	20:00	318	8
September	09	744	Monday	09/09/2002	18:00	284	9
October	10	563	Sunday	10/20/2002	19:00	289	10
November	11	694	Saturday	11/30/2002	18:00	323	11
December	12	737	Sunday	12/08/2002	20:00	383	12
Total		8,065				3,759	

System Name

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

Type of Reading	Supplier
------------------------	-----------------

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	286	3
Internal Combustion Turbine	22	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	308	7
Purchases	3,759	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	4,067	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	3,734	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	3,734	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	333	27
Total Energy Losses	333	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	8.1879%	29
Total Disposition of Energy	4,067	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	384	2,513	1
Total Sales for Residential Sales		384	2,513	
Commercial & Industrial				
GENERAL SERVICE	GS-1	42	1,075	2
WATER PUMPING	MP-1	2	45	3
Total Sales for Commercial & Industrial		44	1,120	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	3	101	4
Total Sales for Public Street & Highway Lighting		3	101	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		431	3,734	

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)	
		129,243	3,413	132,656	1
0	0	129,243	3,413	132,656	
		63,886	978	64,864	2
		2,365	81	2,446	3
0	0	66,251	1,059	67,310	
		5,819	0	5,819	4
0	0	5,819	0	5,819	
				0	5
0	0	0	0	0	
0	0	201,313	4,472	205,785	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	MERRILLAN				2
Type of Power Purchased (firm, dump, etc.)	NON-FIRM				3
Voltage at Which Delivered	2400				4
Point of Metering	DIESEL PLANT				5
Total of 12 Monthly Maximum Demands -- kW	8,065				6
Average load factor	63.8477%				7
Total Cost of Purchased Power	102,384				8
Average cost per kWh	0.0272				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	365	0			12
February	305				13
March	329				14
April	271				15
May	261				16
June	280				17
July	351				18
August	318				19
September	284				20
October	289				21
November	323				22
December	383				23
Total kWh (000)	3,759	0			24

		(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)	286	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	820	13
Is Plant Owned or Leased?		14
Total Production Expenses	4,520	15
Cost per kWh of Net Generation (\$)	16	16
Monthly Net Generation --- kWh (000):		
January	17	17
February	22	18
March	34	19
April	31	20
May	29	21
June	28	22
July	19	23
August	19	24
September	22	25
October	30	26
November	25	27
December	10	28
Total kWh (000)	286	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	DIESEL	HYDRO			1
Unit Identification	DIESEL	HYDRO			2
Type of Generation	RECIP	HYDRO			3
kWh Net Generation (000)	0	286			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW	780	40			13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses		4,520			15
Cost per kWh of Net Generation (\$)		15.8042			16
Monthly Net Generation --- kWh (000):					
January			17		17
February			22		18
March			34		19
April			31		20
May			29		21
June			28		22
July			19		23
August			19		24
September			22		25
October			30		26
November			25		27
December			10		28
Total kWh (000)	0	286			29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
DIESEL	2	1943		FAIRBANKS MORRIS		1,050	1
Total						<u><u>1,050</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
1943				814	724	800	1
Total		0	0	814	724	800	0

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
HYDRO	Halls Cree	automatic	v	1			100	1
						Total	100	

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)		
	16	1,992			93	100		60
Total				0	93	100	0	60

SUBSTATION EQUIPMENT

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

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	418	174	0	1
Acquired during year	12			2
Total	430	174	0	3
Retired during year	6			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	424	174	0	6
Number end of year accounted for as follows:				7
In customers' use	396	168		8
In utility's use	20			9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	8	6		12
Total end of year	424	174	0	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	77	70,070	1
Sodium Vapor	100	39	18,018	2
Sodium Vapor	400	8	12,856	3
Total		124	100,944	
Ornamental				
NONE				4
Total		0	0	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Operation Supervision and Labor (550): Decrease from 2001 cost due to no new hook-ups and less linework in 2002.

Operation Supplies and Expenses (552): Decrease due to unusually high balance in 2001 relating to repairs of line truck and downed power line repairs.

Outside Services Employed (582): Increase due to auditing and bookkeeping fees.
