



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BENTON MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 48 W. MAIN STREET  
P.O. BOX 53  
BENTON, WI 53803-0053

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:** BENTON MUNICIPAL ELECTRIC AND WATER UTILITY

**Utility Address:** 48 W. MAIN STREET  
P.O. BOX 53  
BENTON, WI 53803-0053

**When was utility organized?** 1/1/1935

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MS DARNELL JEAN HENDRICKS

**Title:** VILLAGE CLERK/TREASURER

**Office Address:**

48 WEST MAIN STREET  
P.O. BOX 53  
BENTON, WI 53803

**Telephone:** (608) 759 - 3721

**Fax Number:** (608) 759 - 3212

**E-mail Address:** vofb1@hotmail.co

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** DAVE HALLORAN

**Title:** WATER UTILITY CHAIRPERSON

**Office Address:**

340 ARBOR STREET  
BENTON, WI 53803

**Telephone:** (608) 759 - 3721

**Fax Number:** (608) 759 - 3212

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** JAY BENNETT

**Title:** CPA

**Office Address:** JOHNSON, BLOCK & CO., INC.  
229 HIGH STREET  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 3391

**Fax Number:** (608) 987 - 2206

**E-mail Address:**

**Date of most recent audit report:** 2/17/2003

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

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JOHN PERKINS

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**  
FRONTIER STREET  
BENTON, WI 53803

**Telephone:** (608) 759 - 3721

**Fax Number:** (608) 759 - 3212

**E-mail Address:**

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**Name of utility commission/committee:** Electric and Water Committee

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**Names of members of utility commission/committee:**

- MR KIM BUSSAN, VILLAGE TRUSTEE
- MR RON FLADSETH, VILLAGE TRUSTEE
- MR DONALD GOFFINET, VILLAGE TRUSTEE
- MR DAVID HALLORAN, VILLAGE TRUSTEE
- MR TERRY SHEFFER, VILLAGE TRUSTEE

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**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** JOHNSON, BLOCK & CO., INC.  
229 HIGH STREET  
MINERAL POINT, WI 53565-0000

**Contact Person:** MR JAY BENNETT

**Title:** CPA

**Telephone:** (608) 987 - 3391

**Fax Number:** (608) 987 - 2206

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:** 1/1/2002 12/31/2002

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

Provide an audit of the electric, water and sewer utility books. Provide an audit of the general village books also.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	570,722	532,683	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	371,115	327,407	2
Depreciation Expense (403)	82,310	70,998	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	64,919	70,257	5
<b>Total Operating Expenses</b>	<b>518,344</b>	<b>468,662</b>	
<b>Net Operating Income</b>	<b>52,378</b>	<b>64,021</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>52,378</b>	<b>64,021</b>	
<b>OTHER INCOME</b>			
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)	11,558	22,077	10
Miscellaneous Nonoperating Income (421)	2,402	0	11
<b>Total Other Income</b>	<b>13,960</b>	<b>22,077</b>	
<b>Total Income</b>	<b>66,338</b>	<b>86,098</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>66,338</b>	<b>86,098</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	47,534	50,205	14
Amortization of Debt Discount and Expense (428)	1,829	1,147	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>49,363</b>	<b>51,352</b>	
<b>Net Income</b>	<b>16,975</b>	<b>34,746</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,073,088	1,038,342	20
Balance Transferred from Income (433)	16,975	34,746	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,090,063</b>	<b>1,073,088</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED	11,558	5
<b>Total (Acct. 419):</b>	<b>11,558</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-OPERATING REVENUE ELECTRIC	267	6
NON-OPERATING REVENUE WATER	2,135	7
<b>Total (Acct. 421):</b>	<b>2,402</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	198,946	371,776	0	0	<b>570,722</b>	<b>1</b>
Less: interdepartmental sales	0	3,730	0	0	<b>3,730</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>198,946</b>	<b>368,046</b>	<b>0</b>	<b>0</b>	<b>566,992</b>	

**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	36,847		36,847	1
Electric operating expenses	23,381		23,381	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>60,228</b>	<b>0</b>	<b>60,228</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,185,554	3,177,645	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	725,103	643,919	2
<b>Net Utility Plant</b>	<b>2,460,451</b>	<b>2,533,726</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	148,732	146,187	7
<b>Total Other Property and Investments</b>	<b>148,732</b>	<b>146,187</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,000	14,855	8
Temporary Cash Investments (132)	528,642	403,495	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	54,210	47,193	11
Other Accounts Receivable (143)	2,508	7,424	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	227,161	308,363	14
Materials and Supplies (150)	22,314	23,372	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>835,835</b>	<b>804,702</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	2,227	4,055	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>2,227</b>	<b>4,055</b>	
<b>Total Assets and Other Debits</b>	<b>3,447,245</b>	<b>3,488,670</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	196,075	194,726	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,090,063	1,073,088	23
<b>Total Proprietary Capital</b>	<b>1,286,138</b>	<b>1,267,814</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	819,160	862,773	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	137,115	147,696	26
<b>Total Long-Term Debt</b>	<b>956,275</b>	<b>1,010,469</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,773	20,315	28
Payables to Municipality (233)	9,376	6,579	29
Customer Deposits (235)	407	0	30
Taxes Accrued (236)	59,926	65,278	31
Interest Accrued (237)	10,312	10,893	32
Other Current and Accrued Liabilities (238)	121	186	33
<b>Total Current and Accrued Liabilities</b>	<b>101,915</b>	<b>103,251</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,954	6,173	36
<b>Total Deferred Credits</b>	<b>1,954</b>	<b>6,173</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,100,963	1,100,963	41
<b>Total Liabilities and Other Credits</b>	<b>3,447,245</b>	<b>3,488,670</b>	

**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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,228,776	0	0	956,778	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	2,228,776	0	0	956,778	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	214,063	0	0	511,040	10
<b>Total Accumulated Provision</b>	214,063	0	0	511,040	
<b>Net Utility Plant</b>	2,014,713	0	0	445,738	

## 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)	
<b>Balance first of year</b>	166,858	477,061			<b>643,919</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	48,331	33,979			<b>82,310</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,105				<b>1,105</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>49,436</b>	<b>33,979</b>	<b>0</b>	<b>0</b>	<b>83,415</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,231	0			<b>2,231</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,231</b>	<b>19</b>
<b>Balance End of Year</b>	<b>214,063</b>	<b>511,040</b>	<b>0</b>	<b>0</b>	<b>725,103</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.22%	3.56%				<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation			15,835		15,835	0	1
Other					0	16,495	2
<b>Total Electric Utility</b>					<b>15,835</b>	<b>16,495</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	15,835	16,495	1
Water utility	6,479	6,877	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>22,314</b>	<b>23,372</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1995 bonds	1,829	428	2,227	1
<b>Total</b>			<u><u>2,227</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	194,726	1
<b>Changes during year (explain):</b>		
TIF ADDITIONS PAID BY THE GENERAL FUND	1,349	2
<b>Balance end of year</b>	<u><u>196,075</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)	
1995 Electric Bonds	08/01/1995	12/15/2007	4.95%	214,360	<b>1</b>
1998 Water Bonds	08/15/1997	10/01/2038	4.75%	604,800	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>819,160</b>	

**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)	
<b>Other Long-Term Debt (224)</b>					
water notes payable	06/15/2002	12/15/2008	4.30%	86,863	1
electric notes payable	06/15/2002	12/15/2008	4.30%	50,252	2
<b>Total for Account 224</b>				<b>137,115</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	65,278	1
<b>Accruals:</b>		
Charged water department expense	43,033	2
Charged electric department expense	21,886	3
Charged sewer department expense	334	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>65,253</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	189	6
Social Security taxes	4,612	7
PSC Remainder Assessment	526	8
<b>Other (explain):</b>		
TAX EQUIVALENT PAID	65,278	9
<b>Total payments and other debits</b>	<b>70,605</b>	
<b>Balance end of year</b>	<b>59,926</b>	

### 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)	
<b>Bonds (221)</b>					
water bonds-1998	7,254	28,875	28,947	7,182	1
electric bonds-1995	3,354	12,011	12,480	2,885	2
<b>Subtotal</b>	<b>10,608</b>	<b>40,886</b>	<b>41,427</b>	<b>10,067</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
ASSOC KELLOG	0	156	156	0	4
AMERICAN BANK-ELE		1,232	1,142	90	5
AMERICAN BANK-WATER		2,128	1,973	155	6
Mound City Bank-ele	188	2,068	2,256	0	7
Mound City Bank-wtr	97	1,064	1,161	0	8
<b>Subtotal</b>	<b>285</b>	<b>6,648</b>	<b>6,688</b>	<b>245</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,893</b>	<b>47,534</b>	<b>48,115</b>	<b>10,312</b>	

**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	1,067,087	33,876	0	0	0	<b>1,100,963</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,067,087</b>	<b>33,876</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,100,963</b>	
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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
RESTRICTED-SPECIAL FUNDS	54,397	3
BOND RESERVE FUND	94,335	4
<b>Total (Acct. 125):</b>	<b>148,732</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	18,721	6
Electric	35,489	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>54,210</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
POLE RENT	2,508	12
<b>Total (Acct. 143):</b>	<b>2,508</b>	
<b>Receivables from Municipality (145):</b>		
ELECTRIC LOAN	221,912	13
WATER DUE FROM SEWER	5,249	14
<b>Total (Acct. 145):</b>	<b>227,161</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Other Deferred Debits (183):</b>		
NONE	17	17
<b>Total (Acct. 183):</b>	<b>0</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
INSURANCE PAYABLES	9,376	18
<b>Total (Acct. 233):</b>	<b>9,376</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS	1,954	19
<b>Total (Acct. 253):</b>	<b>1,954</b>	
<hr/>		

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	2,227,120	954,479	0	0	3,181,599	1
Materials and Supplies	6,678	16,165	0	0	22,843	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	190,460	494,050	0	0	684,510	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,067,087	33,876	0	0	1,100,963	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>976,251</b>	<b>442,718</b>	<b>0</b>	<b>0</b>	<b>1,418,969</b>	
Net Operating Income	37,641	14,737	0	0	52,378	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>3.86%</b>	<b>3.33%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.69%</b>	

### 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	195,400	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,081,575	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,276,975</b>	
<b>Net Income</b>		
Net Income	16,975	5
<b>Percent Return on Proprietary Capital</b>	<b>1.33%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership - Contacts (Page iv)

January 12, 2004

Ms. Darnell Jean Hendricks, Village Clerk Treasurer  
Benton Municipal Water and Electric Utility  
P.O. Box 53  
48 W. Main Street  
Benton, WI 53803-0053

2002 Analytical Review DWCCA-0460-ELE

Dear Ms. Hendricks:

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

1. Please explain why 0 expenses are reported in Account 926, Employee Pensions & Benefits, Page W-5. This has been asked in previous reviews and never responded to.
2. On Page F-2, Account 421, an amount is reported described as "NON-OPERATING REVENUE WATER". Please provide more detail explaining this amount.
3. In 2000, 35 services were added, but the cost was not recorded in Account 345. The Commission instructed the utility to record an adjusting entry to debit account 345, Water Services, and credit Account 200, Capital Paid in by Municipality, for the actual or estimated cost of the 35 services. As of this date, it appears this transaction has not been booked. Please furnish an explanation.

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

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

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	195,720	1
<b>Total Sales of Water</b>	<b>195,720</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	849	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,377	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,226</b>	
<b>Total Operating Revenues</b>	<b>198,946</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	3,730	9
Water Treatment Expenses (630-635)	17,589	10
Transmission and Distribution Expenses (640-655)	21,676	11
Customer Accounts Expenses (901-904)	19,098	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	7,848	14
<b>Total Operation and Maintenance Expenses</b>	<b>69,941</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	48,331	15
Amortization Expense (404-407)		16
Taxes (408)	43,033	17
<b>Total Other Operating Expenses</b>	<b>91,364</b>	
<b>Total Operating Expenses</b>	<b>161,305</b>	
<b>NET OPERATING INCOME</b>	<b>37,641</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	374	16,316	117,814	4
Commercial	38	1,067	9,334	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>412</b>	<b>17,383</b>	<b>127,148</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		60,592	8
Other Sales to Public Authorities (464)	11	1,361	7,980	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>424</b>	<b>18,744</b>	<b>195,720</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	60,592	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>60,592</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	849	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>849</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,181	10
<b>Other (specify):</b>		
WATER USED TO FILL POOLS, ETC	1,196	11
<b>Total Other Water Revenues (474)</b>	<b>2,377</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	3,254	7
Operation Supplies and Expenses (623)	476	8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>3,730</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	14,592	10
Chemicals (631)	588	11
Operation Supplies and Expenses (632)	2,409	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>17,589</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	15,740	14
Operation Supplies and Expenses (641)	684	15
Maintenance of Distribution Reservoirs and Standpipes (650)	51	16
Maintenance of Mains (651)	3,769	17
Maintenance of Services (652)	1,362	18
Maintenance of Meters (653)	66	19
Maintenance of Hydrants (654)	4	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>21,676</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	672	<b>22</b>
Accounting and Collecting Labor (902)	17,593	<b>23</b>
Supplies and Expenses (903)	833	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>19,098</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	1,014	<b>27</b>
Office Supplies and Expenses (921)	1,858	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	1,314	<b>30</b>
Property Insurance (924)	2,737	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)		<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	657	<b>35</b>
Transportation Expenses (933)	268	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>7,848</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>69,941</b>	

**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		40,281	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		334	2
<b>Net property tax equivalent</b>		<b>39,947</b>	
Social Security		2,823	3
PSC Remainder Assessment		263	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>43,033</u></b>	

### 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			Lafayette				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.224449				3
County tax rate	mills		8.264727				4
Local tax rate	mills		4.934234				5
School tax rate	mills		14.646850				6
Voc. school tax rate	mills		2.100226				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.170486</b>				<b>10</b>
Less: state credit	mills		1.991378				11
<b>Net tax rate</b>	mills		<b>28.179108</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.934234</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.747076</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.681310</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.170486</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.718626</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.179108</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.250253</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,225,464	2,225,464				22
Materials & Supplies	\$	6,877	6,877				23
<b>Subtotal</b>	\$	<b>2,232,341</b>	<b>2,232,341</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,232,341</b>	<b>2,232,341</b>				<b>26</b>
Assessment Ratio	dec.		0.891071				27
<b>Assessed Value</b>	\$	<b>1,989,174</b>	<b>1,989,174</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.250253</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>40,281</b>	<b>40,281</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	18,048					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>40,281</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		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)	137,871		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>137,871</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	150		12
Structures and Improvements (321)	439,994		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	122,761		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,563		20
<b>Total Pumping Plant</b>	<b>564,468</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,503		23
<b>Total Water Treatment Plant</b>	<b>1,503</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	253		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	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)			137,871	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>137,871</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			150	12
Structures and Improvements (321)			439,994	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			122,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,563	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>564,468</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,503	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,503</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			253	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	524,403		26
Transmission and Distribution Mains (343)	713,011		27
Fire Mains (344)	0		28
Services (345)	140,019	2,321	29
Meters (346)	36,439	3,156	30
Hydrants (348)	92,201		31
Other Transmission and Distribution Plant (349)	2,654		32
<b>Total Transmission and Distribution Plant</b>	<b>1,508,980</b>	<b>5,477</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	524		35
Computer Equipment (391.1)	6,417		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	971		39
Laboratory Equipment (395)	684		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,046	66	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>12,642</b>	<b>66</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,225,464</b>	<b>5,543</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,225,464</b>	<b>5,543</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			524,403 26
Transmission and Distribution Mains (343)			713,011 27
Fire Mains (344)			0 28
Services (345)			142,340 29
Meters (346)	2,231		37,364 30
Hydrants (348)			92,201 31
Other Transmission and Distribution Plant (349)			2,654 32
<b>Total Transmission and Distribution Plant</b>	<b>2,231</b>	<b>0</b>	<b>1,512,226</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			524 35
Computer Equipment (391.1)			6,417 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			971 39
Laboratory Equipment (395)			684 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			4,112 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>12,708</b>
<b>Total utility plant in service directly assignable</b>	<b>2,231</b>	<b>0</b>	<b>2,228,776</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,231</b>	<b>0</b>	<b>2,228,776</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			1,759	1,759	1
February			1,580	1,580	2
March			1,826	1,826	3
April			1,845	1,845	4
May			1,962	1,962	5
June			1,874	1,874	6
July			1,943	1,943	7
August			1,954	1,954	8
September			1,709	1,709	9
October			1,827	1,827	10
November			1,679	1,679	11
December			1,771	1,771	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>21,729</b>	<b>21,729</b>	
Less: Water sold				18,744	13
Volume pumped but not sold				2,985	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				563	16
Volume related to equipment/system malfunction				69	17
Non-utility volume NOT included in water sales				197	18
Total volume not sold but accounted for				829	19
Volume pumped but unaccounted for				2,156	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				143	23
Date of maximum: 8/8/2002					24
Cause of maximum: flushing hydrants					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/1/2002					27
Total KWH used for pumping for the year				60,318	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WATER STREET	1	325	8	200,000	Yes	<b>1</b>
WHALEY COURT	2	404	10	605,000	Yes	<b>2</b>

## 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	RESERVOIR	WELL	WELL #2	1
Location	WATER STREET	WATER STREET	WHALEY COURT	2
Purpose	B	P	P	3
Destination	D	R	D	4
Pump Manufacturer	FAIRBANKS-MORSE	PEERLESS	LAYNE-BOWLER	5
Year Installed	1999	1974	1998	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	185	420	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GE	U.S. ELECTRIC	10
Year Installed	1999	1974	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	15	50	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2 3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
Year constructed	1998	1922	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	146	0	9 10
Total capacity in gallons (actual)	150,000	65,000	11
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6000	0.1500	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	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)	
P	D	4.000	365	0	0	0	365	1
M	D	6.000	11,639	0	0	0	11,639	2
P	D	6.000	9,265	0	0	0	9,265	3
M	D	8.000	9,106	0	0	0	9,106	4
P	D	8.000	7,395	0	0	0	7,395	5
<b>Total Within Municipality</b>			<b>37,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,770</b>	
<b>Total Utility</b>			<b>37,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,770</b>	

### 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	371	0	0	0	371	23	1
P	0.750	13	0	0	0	13	0	2
M	1.000	37	6	0	0	43	27	3
M	2.000	1	0	0	0	1	0	4
M	3.000	1	0	0	0	1	0	5
M	4.000	2	0	0	0	2	0	6
<b>Total Utility</b>		<b>425</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>431</b>	<b>50</b>	

### 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	479	24	30	1	474	20	1
1.000	4	0	0	0	4	0	2
2.000	4	0	0	0	4	0	3
3.000	1	0	0	0	1	0	4
<b>Total:</b>	<b>488</b>	<b>24</b>	<b>30</b>	<b>1</b>	<b>483</b>	<b>20</b>	

#### 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	370	42	0	6	2	54	474	1
1.000	0	4	0	0	0	0	4	2
2.000	0	1	0	2	0	1	4	3
3.000	0	0	0	1	0	0	1	4
<b>Total:</b>	<b>370</b>	<b>47</b>	<b>0</b>	<b>9</b>	<b>2</b>	<b>55</b>	<b>483</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	74	0	0	0	74	2
<b>Total Fire Hydrants</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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: 73

Number of distribution system valves end of year: 159

Number of distribution valves operated during year: 149

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-16)

Financed through general utility operating revenues

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### Meters (Page W-17)

An error was found in past reports when completing this years report

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### Hydrants and Distribution System Valves (Page W-18)

There was no value left for the hydrant that was removed.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	364,736	1
<b>Total Sales of Electricity</b>	<b>364,736</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	1,670	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,698	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,672	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>7,040</b>	
<b>Total Operating Revenues</b>	<b>371,776</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	245,628	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	20,808	11
Customer Accounts Expenses (901-904)	20,684	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	14,054	14
<b>Total Operation and Maintenance Expenses</b>	<b>301,174</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	33,979	15
Amortization Expense (404-407)		16
Taxes (408)	21,886	17
<b>Total Other Expenses</b>	<b>55,865</b>	
<b>Total Operating Expenses</b>	<b>357,039</b>	
<b>NET OPERATING INCOME</b>	<b>14,737</b>	

### 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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	1,670	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>1,670</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENT	3,698	5
<b>Total Rent from Electric Property (454)</b>	<b>3,698</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
PUBLIC BENEFITS	1,672	7
<b>Total Other Electric Revenues (456)</b>	<b>1,672</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	245,628	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>245,628</b>	
<b>Total Power Production Expenses</b>	<b>245,628</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	13,929	21
Line and Station Supplies and Expenses (562)	5,135	22
Street Lighting and Signal System Expenses (565)	135	23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	1,015	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)	594	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>20,808</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	6,606	33
Accounting and Collecting Labor (902)	13,065	34
Supplies and Expenses (903)	1,013	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<b>20,684</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	5,580	<b>38</b>
Office Supplies and Expenses (921)	1,824	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	1,435	<b>41</b>
Property Insurance (924)	1,990	<b>42</b>
Injuries and Damages (925)		<b>43</b>
Employee Pensions and Benefits (926)		<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	3,007	<b>46</b>
Transportation Expenses (933)	218	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>14,054</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>301,174</b>	

### 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		19,645	1
Social Security		1,789	2
Wisconsin Gross Receipts Tax		189	3
PSC Remainder Assessment		263	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>21,886</b>	

### 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			Lafayette				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.224449				3
County tax rate	mills		8.264727				4
Local tax rate	mills		4.934234				5
School tax rate	mills		14.646850				6
Voc. school tax rate	mills		2.100226				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.170486</b>				<b>10</b>
Less: state credit	mills		1.991378				11
<b>Net tax rate</b>	mills		<b>28.179108</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.934234</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.747076</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.681310</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.170486</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.718626</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.179108</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.250253</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>952,181</b>	952,181				22
Materials & Supplies	\$	<b>15,835</b>	15,835				23
<b>Subtotal</b>	\$	<b>968,016</b>	<b>968,016</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>2,980</b>	2,980				25
<b>Taxable Assets</b>	\$	<b>965,036</b>	<b>965,036</b>				<b>26</b>
Assessment Ratio	dec.		0.891071				27
<b>Assessed Value</b>	\$	<b>859,916</b>	<b>859,916</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.250253</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>17,414</b>	<b>17,414</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	19,645					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>19,645</b>					<b>34</b>

**ELECTRIC UTILITY PLANT IN SERVICE**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

### ELECTRIC UTILITY PLANT IN SERVICE

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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)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
 <b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,518		34
Structures and Improvements (361)	0		35
Station Equipment (362)	3,733		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	54,425		38
Overhead Conductors and Devices (365)	0		39
Underground Conduit (366)	544,166		40
Underground Conductors and Devices (367)	0		41
Line Transformers (368)	269,151		42
Services (369)	9,200	674	43
Meters (370)	17,848	160	44
Installations on Customers' Premises (371)	8,851		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	19,950		47
<b>Total Distribution Plant</b>	<b>928,842</b>	<b>834</b>	
 <b>GENERAL PLANT</b>			
Land and Land Rights (389)	500		48
Structures and Improvements (390)	1,101		49
Office Furniture and Equipment (391)	3,248		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	13,573	2,478	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	4,221		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			1,518 34
Structures and Improvements (361)			0 35
Station Equipment (362)			3,733 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			54,425 38
Overhead Conductors and Devices (365)			0 39
Underground Conduit (366)			544,166 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			269,151 42
Services (369)			9,874 43
Meters (370)			18,008 44
Installations on Customers' Premises (371)			8,851 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			19,950 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>929,676</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			500 48
Structures and Improvements (390)			1,101 49
Office Furniture and Equipment (391)			3,248 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			16,051 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			4,221 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	696	1,285	<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>23,339</b>	<b>3,763</b>	
<b>Total utility plant in service directly assignable</b>	<b>952,181</b>	<b>4,597</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		<b>60</b>
 <b>Total utility plant in service</b>	<b>952,181</b>	<b>4,597</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			1,981 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>27,102</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>956,778</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>956,778</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		8.65	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		0.25	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
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	1 3
<b>Total</b>	<b>1 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	2 7
Nonfarm	7 8
<b>Total</b>	<b>9 9</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0 13</b>
<b>Total customers on rural lines at end of year</b>	<b>9 14</b>

### 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	892	Thursday	01/17/2002	19:00	479	1
February	02	916	Monday	03/04/2002	19:00	444	2
March	03	909	Thursday	03/21/2002	20:00	432	3
April	04	817	Tuesday	04/16/2002	12:00	394	4
May	05	1,035	Monday	06/10/2002	18:00	438	5
June	06	1,376	Monday	07/08/2002	18:00	551	6
July	07	1,305	Tuesday	07/30/2002	18:00	528	7
August	08	1,277	Monday	09/09/2002	17:00	539	8
September	09	854	Thursday	09/19/2002	21:00	392	9
October	10	864	Thursday	10/24/2002	19:00	420	10
November	11	1,057	Wednesday	12/04/2002	19:00	498	11
December	12	1,051	Monday	12/16/2002	19:00	529	12
<b>Total</b>	<b>12,353</b>					<b>5,644</b>	

**System Name** Benton Electric Utility

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin, Power and Light

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	5,644	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>5,644</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	5,294	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>5,294</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	350	27
<b>Total Energy Losses</b>	<b>350</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.2013%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>5,644</b>	<b>30</b>

### 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)	
<b>Residential Sales</b>				
RESIDENTIAL CITY	RG-1	419	3,351	1
<b>Total Sales for Residential Sales</b>		<b>419</b>	<b>3,351</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL CITY	CG-1	71	1,763	2
WATER PUMPING	MG-1	4	28	3
<b>Total Sales for Commercial &amp; Industrial</b>		<b>75</b>	<b>1,791</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	3	152	4
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>3</b>	<b>152</b>	
<b>Sales for Resale</b>				
NONE				5
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>497</b>	<b>5,294</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		204,873	13,779	<b>218,652</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>204,873</b>	<b>13,779</b>	<b>218,652</b>	
		120,246	7,082	<b>127,328</b>	<b>2</b>
		3,056	218	<b>3,274</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>123,302</b>	<b>7,300</b>	<b>130,602</b>	
		14,986	496	<b>15,482</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>14,986</b>	<b>496</b>	<b>15,482</b>	
				<b>0</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>343,161</b>	<b>21,575</b>	<b>364,736</b>	

### 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	ALLIANT				1
Point of Delivery	Benton				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered					4
Point of Metering					5
Total of 12 Monthly Maximum Demands -- kW	12,386				6
Average load factor	<b>62.4213%</b>				7
Total Cost of Purchased Power	245,628				8
Average cost per kWh	<b>0.0435</b>				9
On-Peak Hours (if applicable)	2654				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	237	293			12
February	216	263			13
March	211	233			14
April	209	223			15
May	190	203			16
June	198	240			17
July	266	285			18
August	260	268			19
September	244	295			20
October	197	195			21
November	206	214			22
December	220	278			23
<b>Total kWh (000)</b>	<b>2,654</b>	<b>2,990</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		<b>9</b>
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
<b>Cost per kWh of Net Generation (\$)</b>		<b>16</b>
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
<b>Total kWh (000)</b>	<b>0</b>	<b>29</b>
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

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### 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							
<b>Total</b>							<b><u>0</u></b>
							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						
<b>Total</b>						<b><u>0</u></b>
						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.

<b>Turbine-Generators</b>									
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)		
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

<b>Generators</b>							
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)		
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

<b>Particulars</b> <b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>Utility Designation</b>			<b>(f)</b>
			<b>(d)</b>	<b>(e)</b>		

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	550	159	6,287	1
Acquired during year	4	2	192	2
<b>Total</b>	<b>554</b>	<b>161</b>	<b>6,479</b>	<b>3</b>
Retired during year	14	1	25	4
Sales, transfers or adjustments increase (decrease)		1	25	5
<b>Number end of year</b>	<b>540</b>	<b>161</b>	<b>6,479</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	487	153	5,484	8
In utility's use	3	2	225	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	50	6	770	12
<b>Total end of year</b>	<b>540</b>	<b>161</b>	<b>6,479</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
NONE		0		1
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Ornamental</b>				
Mercury Vapor	175	77	70,879	2
Mercury Vapor	400	12	25,251	3
Sodium Vapor	100	44	23,144	4
Sodium Vapor	250	10	13,150	5
Sodium Vapor	400	8	16,832	6
<b>Total</b>		<b>151</b>	<b>149,256</b>	
<b>Other</b>				
Incandescent	100	2	1	7
<b>Total</b>		<b>2</b>	<b>1</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

last year added wrong KVA total for the transformers in stock

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