



3014 (02-09-04)

ANNUAL REPORT

OF

Name: RICHLAND CENTER ELECTRIC UTILITY

Principal Office: 450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

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: RICHLAND CENTER ELECTRIC UTILITY

Utility Address: 450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JAN LEONARD

Title: BOOKKEEPER

Office Address:

450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844

Fax Number: (608) 647 - 2830

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2404

Fax Number: (608) 249 - 8532

E-mail Address: ajaeger@virchowkrause.com

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

Name: RODNEY PERRY

Title: PRESIDENT OF UTILITY COMMISSION

Office Address:

450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844

Fax Number: (608) 647 - 2830

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2404

Fax Number: (608) 249 - 8532

E-mail Address: ajaeger@virchowkrause.com

Date of most recent audit report: 2/27/2003

Period covered by most recent audit: YEAR ENDED 12/31/02

Names and titles of utility management including manager or superintendent:

Name: BILL MCCORKLE

Title: UTILITY SUPERINTENDENT

Office Address:

450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844 EXT

Fax Number: (608) 647 - 2830

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- TODD ALLBAUGH
- RICHARD BEGGS
- CARSON CULVER
- THOMAS MCCARTHY
- RODNEY PERRY
- SCOTT SAWLE
- DAVID SIEFKES

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,726,119	4,154,836	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,267,680	3,627,117	2
Depreciation Expense (403)	223,830	213,043	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	155,476	154,676	5
Total Operating Expenses	4,646,986	3,994,836	
Net Operating Income	79,133	160,000	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	79,133	160,000	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,744	(2,088)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	18,907	63,157	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	26,651	61,069	
Total Income	105,784	221,069	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,719	1,818	13
Total Miscellaneous Income Deductions	1,719	1,818	
Income Before Interest Charges	104,065	219,251	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			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
Total Interest Charges	0	0	
Net Income	104,065	219,251	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,229,360	4,017,782	20
Balance Transferred from Income (433)	104,065	219,251	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)	4,975	7,673	25
Total Unappropriated Earned Surplus End of Year (216)	4,328,450	4,229,360	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	18,907	5
Total (Acct. 419):	18,907	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW DUES AND LOBBYING	1,719	8
Total (Acct. 426):	1,719	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
DONATED LABOR	4,975	12
Total (Acct. 439)--Debit:	4,975	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		11,036			11,036	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		1,655			1,655	2
Payroll		47			47	3
Materials		1,590			1,590	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	3,292	0	0	3,292	
Net income (or loss)	0	7,744	0	0	7,744	

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	0	4,726,119	0	0	4,726,119	1	
Less: interdepartmental sales	0		0	0	0	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained			5,094		5,094	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	0	4,721,025	0	0	4,721,025		

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			0	1
Electric operating expenses	261,925		261,925	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	50,760	2,362	53,122	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	10,800		10,800	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	2,362	(2,362)	0	18
All other accounts			0	19
Total Payroll	325,847	0	325,847	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,407,983	6,117,216	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,022,244	3,770,073	2
Net Utility Plant	2,385,739	2,347,143	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	453,926	326,730	6
Special Funds (125)	0	0	7
Total Other Property and Investments	453,926	326,730	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	208,317	101,384	8
Temporary Cash Investments (132)	889,527	1,421,260	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	418,888	373,904	11
Other Accounts Receivable (143)	54,205	33,939	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	444,531	441,693	14
Materials and Supplies (150)	129,509	106,487	15
Prepayments (165)	7,235	6,333	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,152,212	2,485,000	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	368,218	433,653	20
Total Deferred Debits	368,218	433,653	
Total Assets and Other Debits	5,360,095	5,592,526	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	127,856	119,328	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,328,450	4,229,360	23
Total Proprietary Capital	4,456,306	4,348,688	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	336,698	809,299	28
Payables to Municipality (233)	69,338	22,354	29
Customer Deposits (235)	1,486	1,472	30
Taxes Accrued (236)	25,306	25,306	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	71,198	63,398	33
Total Current and Accrued Liabilities	504,026	921,829	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	105,127	35,900	36
Total Deferred Credits	105,127	35,900	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	294,636	286,109	41
Total Liabilities and Other Credits	5,360,095	5,592,526	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	0	0	0	6,407,983	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	0	0	0	6,407,983	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	4,022,244	10
Total Accumulated Provision	0	0	0	4,022,244	
Net Utility Plant	0	0	0	2,385,739	

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)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,770,073				3,770,073	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	223,830				223,830	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
transportation clearing	52,800				52,800	9
Salvage	20,071				20,071	10
Other credits (specify):						11
					0	12
Total credits	296,701	0	0	0	296,701	13
Debits during year						14
Book cost of plant retired	33,730				33,730	15
Cost of removal	10,800				10,800	16
Other debits (specify):						17
					0	18
Total debits	44,530	0	0	0	44,530	19
Balance End of Year	4,022,244	0	0	0	4,022,244	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			129,509		129,509	106,487	2
Total Electric Utility					129,509	106,487	

Account	Total End of Year	Amount Prior Year	
Electric utility total	129,509	106,487	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	129,509	106,487	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	119,328	1
Changes during year (explain):		
ELECTRIC UPGRADE PAID BY CITY	8,528	2
Balance end of year	<u><u>127,856</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,306	1
Accruals:		
Charged water department expense		2
Charged electric department expense	155,476	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	155,476	
Taxes paid during year:		
County, state and local taxes	124,415	6
Social Security taxes	24,928	7
PSC Remainder Assessment	4,494	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	1,639	9
Total payments and other debits	155,476	
Balance end of year	25,306	

INTEREST ACCRUED (ACCT. 237)

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

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

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	286,109	0	0	0	286,109	1
Add credits during year:							
For Services		8,527				8,527	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	294,636	0	0	0	294,636	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
ADVANCE TO TIF	36,395	2
ADVANCE TO TELECOMMUNICATIONS FUND	417,531	3
Total (Acct. 124):	453,926	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		6
Electric	418,888	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	418,888	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
JOINT TRENCHING AND RELOCATION COSTS	26,819	12
REFUSE ACCOUNTS RECEIVABLE	27,156	13
OTHER	230	14
Total (Acct. 143):	54,205	
Receivables from Municipality (145):		
UTILITY BILLS DUE FROM CITY	17,735	15
PROCEEDS FROM SALE OF BUILDING	415,268	16
RECEIVABLE FROM WATER FOR ALLOCATION OF JOINT COSTS	11,528	17
Total (Acct. 145):	444,531	
Prepayments (165):		
PREPAID INSURANCE	7,235	18
Total (Acct. 165):	7,235	

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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEMAND SIDE MANAGEMENT PROGRAM - AUTHORIZED 2/22/92	81,112	20
WPPI ENTRY FEE - AUTHORIZED 1/28/02	287,106	21
Total (Acct. 183):	368,218	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY FOR OVER ALLOCATION OF JOINT COSTS	1,032	22
REFUSE ACCOUNTS COLLECTED BY UTILITY	19,091	23
ELECTRIC UTILITY PORTION OF NEW UTILITY/STREETS BUILDING	46,262	24
MISCELLANEOUS BILLINGS OWED TO CITY	2,953	25
Total (Acct. 233):	69,338	
Other Deferred Credits (253):		
PUBLIC BENEFIT FEES	105,127	26
Total (Acct. 253):	105,127	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	0	6,261,564	0	0	6,261,564	1
Materials and Supplies	0	117,998	0	0	117,998	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	0	3,896,158	0	0	3,896,158	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	290,372	0	0	290,372	6
Other (specify):					0	7
Average Net Rate Base	0	2,193,032	0	0	2,193,032	
Net Operating Income	0	79,133	0	0	79,133	8
Net Operating Income as a percent of Average Net Rate Base	N/A	3.61%	N/A	N/A	3.61%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	123,592	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,278,905	3
Other (Specify):		4
Total Average Proprietary Capital	4,402,497	
Net Income		
Net Income	104,065	5
Percent Return on Proprietary Capital	2.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The PSCW approved an electric rate increase on December 10, 2002.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Richland Center Electric Utility
Richland Center, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Richland Center Electric Utility, an enterprise fund of the City of Richland Center as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 27, 2003

Identification and Ownership - Contacts (Page iv)

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ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	4,683,357	1
Total Sales of Electricity	4,683,357	
Other Operating Revenues		
Forfeited Discounts (450)	8,031	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	34,108	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	623	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	42,762	
Total Operating Revenues	4,726,119	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	3,752,037	9
Transmission Expenses (550-553)	35,164	10
Distribution Expenses (560-576)	141,947	11
Customer Accounts Expenses (901-904)	75,857	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	262,675	14
Total Operation and Maintenance Expenses	4,267,680	
Other Expenses		
Depreciation Expense (403)	223,830	15
Amortization Expense (404-407)		16
Taxes (408)	155,476	17
Total Other Expenses	379,306	
Total Operating Expenses	4,646,986	
NET OPERATING INCOME	79,133	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	8,031	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,031	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	34,108	5
Total Rent from Electric Property (454)	34,108	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	623	7
Total Other Electric Revenues (456)	623	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	3,752,037	15
Other Expenses (546)		16
Total Other Power Supply Expenses	3,752,037	
Total Power Production Expenses	3,752,037	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	35,164	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	35,164	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	29,598	21
Line and Station Supplies and Expenses (562)	20,871	22
Street Lighting and Signal System Expenses (565)	4,933	23
Meter Expenses (566)	661	24
Customer Installations Expenses (567)	15,037	25
Miscellaneous Distribution Expenses (569)	4,447	26
Maintenance of Structures and Equipment (571)	404	27
Maintenance of Lines (572)	50,369	28
Maintenance of Line Transformers (573)	1,210	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)	14,417	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	141,947	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,168	33
Accounting and Collecting Labor (902)	43,279	34
Supplies and Expenses (903)	18,316	35
Uncollectible Accounts (904)	5,094	36
Total Customer Accounts Expenses	75,857	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,815	38
Office Supplies and Expenses (921)	11,920	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	25,643	41
Property Insurance (924)	2,100	42
Injuries and Damages (925)	24,588	43
Employee Pensions and Benefits (926)	148,006	44
Regulatory Commission Expenses (928)	17,960	45
Miscellaneous General Expenses (930)	18,552	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)	91	48
Total Administrative and General Expenses	262,675	
 Total Operation and Maintenance Expenses	 4,267,680	

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		124,415	1
Social Security		24,928	2
Wisconsin Gross Receipts Tax		1,639	3
PSC Remainder Assessment		4,494	4
Other (specify): NONE			5
Total tax expense		155,476	

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			Richland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209833				3
County tax rate	mills		7.613873				4
Local tax rate	mills		6.648478				5
School tax rate	mills		13.190024				6
Voc. school tax rate	mills		1.963463				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.625671				10
Less: state credit	mills		1.689066				11
Net tax rate	mills		27.936605				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.648478				14
Combined School Tax Rate	mills		15.153487				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.801965				17
Total Tax Rate	mills		29.625671				18
Ratio of Local and School Tax to Total	dec.		0.735915				19
Total tax net of state credit	mills		27.936605				20
Net Local and School Tax Rate	mills		20.558957				21
Utility Plant, Jan. 1	\$	6,117,216	6,117,216				22
Materials & Supplies	\$	106,487	106,487				23
Subtotal	\$	6,223,703	6,223,703				24
Less: Plant Outside Limits	\$	113,648	113,648				25
Taxable Assets	\$	6,110,055	6,110,055				26
Assessment Ratio	dec.		0.956000				27
Assessed Value	\$	5,841,213	5,841,213				28
Net Local & School Rate	mills		20.558957				29
Tax Equiv. Computed for Current Year	\$	120,089	120,089				30
Tax Equivalent per 1994 PSC Report	\$	124,415					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	124,415					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	5,979		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	5,979	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	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
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	13,768		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			5,979 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	5,979
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			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
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			13,768 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	13,389		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	34,877		29
Overhead Conductors and Devices (356)	19,157		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	81,191	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	2,536		34
Structures and Improvements (361)	15,770		35
Station Equipment (362)	753,521		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	845,586	9,677	38
Overhead Conductors and Devices (365)	1,153,407	16,709	39
Underground Conduit (366)	40,839	5,987	40
Underground Conductors and Devices (367)	750,772	162,407	41
Line Transformers (368)	783,373	15,154	42
Services (369)	206,229	6,908	43
Meters (370)	220,747	4,208	44
Installations on Customers' Premises (371)	73,107	4,121	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	296,240	11,981	47
Total Distribution Plant	5,142,127	237,152	
GENERAL PLANT			
Land and Land Rights (389)	32,149		48
Structures and Improvements (390)	275,094	49,213	49
Office Furniture and Equipment (391)	47,782	1,552	50
Computer Equipment (391.1)	56,235		51
Transportation Equipment (392)	353,021	28,628	52
Stores Equipment (393)	911	1,339	53
Tools, Shop and Garage Equipment (394)	15,546	350	54
Laboratory Equipment (395)	19,174		55
Power Operated Equipment (396)	64,270		56
Communication Equipment (397)	16,308	1,516	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			13,389 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			34,877 29
Overhead Conductors and Devices (356)			19,157 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	81,191
DISTRIBUTION PLANT			
Land and Land Rights (360)			2,536 34
Structures and Improvements (361)			15,770 35
Station Equipment (362)			753,521 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	8,148		847,115 38
Overhead Conductors and Devices (365)	10,439		1,159,677 39
Underground Conduit (366)			46,826 40
Underground Conductors and Devices (367)	2,245		910,934 41
Line Transformers (368)	8,200		790,327 42
Services (369)	596		212,541 43
Meters (370)			224,955 44
Installations on Customers' Premises (371)	1,449		75,779 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,653		305,568 47
Total Distribution Plant	33,730	0	5,345,549
GENERAL PLANT			
Land and Land Rights (389)			32,149 48
Structures and Improvements (390)			324,307 49
Office Furniture and Equipment (391)			49,334 50
Computer Equipment (391.1)			56,235 51
Transportation Equipment (392)			381,649 52
Stores Equipment (393)			2,250 53
Tools, Shop and Garage Equipment (394)			15,896 54
Laboratory Equipment (395)			19,174 55
Power Operated Equipment (396)			64,270 56
Communication Equipment (397)			17,824 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	489	6,817	58
Other Tangible Property (399)	4,870		59
Total General Plant	885,849	89,415	
Total utility plant in service directly assignable	6,115,146	326,567	
Common Utility Plant Allocated to Electric Department	0		60
 Total utility plant in service	 6,115,146	 326,567	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			7,306 58
Other Tangible Property (399)			4,870 59
Total General Plant	0	0	975,264
Total utility plant in service directly assignable	33,730	0	6,407,983
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	33,730	0	6,407,983

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	0.88	36.22	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	-0.51	3.00	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		4.50	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	1 3
Total	1 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	52 8
Total	52 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	6 12
Total	6 13
Total customers on rural lines at end of year	58 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	13,000	Wednesday	01/02/2002	18:00	7,164	1
February	02	12,000	Tuesday	02/05/2002	11:00	6,355	2
March	03	13,000	Monday	03/04/2002	10:00	7,199	3
April	04	14,000	Tuesday	04/16/2002	17:00	6,924	4
May	05	15,000	Thursday	05/30/2002	17:00	7,291	5
June	06	17,000	Monday	06/24/2002	16:00	8,279	6
July	07	19,000	Monday	07/01/2002	16:00	9,530	7
August	08	18,000	Thursday	08/01/2002	12:00	8,785	8
September	09	18,000	Monday	09/09/2002	16:00	7,945	9
October	10	14,000	Tuesday	10/01/2002	14:00	7,579	10
November	11	13,000	Wednesday	11/20/2002	18:00	7,161	11
December	12	13,000	Monday	12/16/2002	18:00	7,537	12
Total		179,000				91,749	

System Name

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

Type of Reading	Supplier
60 minutes integrated	ALLIANT

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	91,749	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	91,749	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	88,918	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	52	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	52	23
Total Sold and Used	88,970	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,779	27
Total Energy Losses	2,779	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.0289%	29
Total Disposition of Energy	91,749	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	2,407	17,490	1
Total Sales for Residential Sales		2,407	17,490	
Commercial & Industrial				
COMMERCIAL SALES	CG-1	577	70,954	2
Total Sales for Commercial & Industrial		577	70,954	
Public Street & Highway Lighting				
PUBLIC STREET AND HIGHWAY	MS-1	45	474	3
Total Sales for Public Street & Highway Lighting		45	474	
Sales for Resale				
NONE				4
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,029	88,918	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,051,110	96,707	1,147,817	1
0	0	1,051,110	96,707	1,147,817	
		3,065,781	410,580	3,476,361	2
0	0	3,065,781	410,580	3,476,361	
		56,733	2,446	59,179	3
0	0	56,733	2,446	59,179	
				0	4
0	0	0	0	0	
0	0	4,173,624	509,733	4,683,357	

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					1
Point of Delivery	Richland Center				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Richland Center				5
Total of 12 Monthly Maximum Demands -- kW	178,607				6
Average load factor	70.3680%				7
Total Cost of Purchased Power	3,672,011				8
Average cost per kWh	0.0400				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,507	3,657			12
February	3,154	3,200			13
March	3,327	3,871			14
April	3,477	3,447			15
May	3,532	3,760			16
June	3,738	4,541			17
July	4,603	4,926			18
August	4,221	4,565			19
September	3,623	4,322			20
October	3,736	3,843			21
November	3,208	3,953			22
December	3,403	4,134			23
Total kWh (000)	43,529	48,219			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):	On-peak	Off-peak	On-peak	Off-peak	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
Total kWh (000)					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
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Dean Foods	James Olsn	Kaultronic	RC Hopital	Rockwell	1
Voltage--High Side	12,470	69,000	12,470	12,470	12,470	2
Voltage--Low Side	480	12,470	240	480	480	3
Num. Main Transformers in Operation	2	1	4	1	7	4
Capacity of Transformers in kVA	5,000	28,000	1,084	2,000	2,000	5
Number of Spare Transformers on Hand	0	0	4	0	4	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	
Name of Substation	Sewer Plt	UW-Rchmnd	WI Dairy		13
Voltage--High Side	12,470	12,470	12,470		14
Voltage--Low Side	480	480	480		15
Num. of Main Transformers in Operation	2	2	2		16
Capacity of Transformers in kVA	1,500	1,500	5,000		17
Number of Spare Transformers on Hand	1	1	0		18
15-Minute Maximum Demand in kW					19
Dt and Hr of Such Maximum Demand					20
Kwh Output					21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	
Name of Substation					22
Voltage--High Side					23
Voltage--Low Side					24
Num. of Main Transformers in Operation					25
Capacity of Transformers in kVA					26
Number of Spare Transformers on Hand					27
15-Minute Maximum Demand in kW					28
Dt and Hr of Such Maximum Demand					29
Kwh Output					30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,044	701	51,161	1
Acquired during year	61	19	480	2
Total	3,105	720	51,641	3
Retired during year	45	2	75	4
Sales, transfers or adjustments increase (decrease)		(10)	(1,034)	5
Number end of year	3,060	708	50,532	6
Number end of year accounted for as follows:				7
In customers' use	2,940	633	43,539	8
In utility's use	2			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	118	75	6,993	12
Total end of year	3,060	708	50,532	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	288	10	1
Sodium Vapor	150	35	10	2
Sodium Vapor	250	92	10	3
Total		415	30	
Ornamental				
Sodium Vapor	400	90	10	4
Total		90	10	
Other				
Incandescent	100	3	10	5
Total		3	10	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Expense Variation:

A/C 561 - Line and Station Labor and A/C 575 - Maintenance of Meters - Variations in labor accounts dependent on electric projects in current year; when both accounts are combined, increase appears reasonable.

A/C 572 - Maintenance of lines - Nothing unusual noted per review of 2002 activity - higher expense in prior year.

A/C 902 - Accounting and Collecting Labor - Labor allocated based on number of customers in every utility and associated project - larger allocation to electric department in 2002.

A/C 928 - Regulatory Commission Expense - Electric rate increase authorized in 2002.

Electric Utility Plant in Service (Page E-06)

A/C 367 - Underground Conductors and Devices - Majority of additions related to the Cairns Avenue construction, Valley View project and Preston project - phases 3 and 4.

Transmission and Distribution Lines (Page E-08)

During 2002, .51 miles of line was tranferred to urban distribution classification from the rural distribution.
