



3013 (02-09-04)

ANNUAL REPORT

OF

Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1398

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: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1398

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: JEAN A MICKELSON

Title: OFFICE MANAGER

Office Address:

119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1398

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

E-mail Address: jmickelson@wppisys.org

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: SCOTT MCMANNERS

Title: PRESIDENT

Office Address:

119 N WATER STREET
BLACK RIVER FALLS, WI 54615-1398

Telephone: (175) 284 - 9463

Fax Number: (715) 284 - 2232

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

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

Telephone: (888) 390 - 7540

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 3/7/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name:

Title:

Office Address:

, WI 54615

Telephone: () -

Fax Number: () -

E-mail Address:

Name: LOREN R RADCLIFFE

Title: ADMINISTRATOR

Office Address:

119 N WATER STREET
BLACK RIVER FALLS, WI 54615-1398

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

E-mail Address: lradicffe@wppisys.org

Name of utility commission/committee: CITY OF BLACK RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:

- MR EUGENE BOISEN, COMMISSIONER
- MR DONN HOLDER, COMMISSIONER
- MR SCOTT MCMANNERS, PRESIDENT
- MR ROBERT NESBITT, COMMISSIONER
- MR ERNEST NICHOLAS, SECRETARY

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

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)	3,869,373	3,795,972	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,163,635	3,030,680	2
Depreciation Expense (403)	286,582	277,975	3
Amortization Expense (404-407)	5,555	5,802	4
Taxes (408)	247,754	250,549	5
Total Operating Expenses	3,703,526	3,565,006	
Net Operating Income	165,847	230,966	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	165,847	230,966	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,424	3,265	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	45,842	93,050	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	50,266	96,315	
Total Income	216,113	327,281	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	216,113	327,281	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	46,131	14
Amortization of Debt Discount and Expense (428)	1,319	1,319	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	202	347	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,521	47,797	
Net Income	214,592	279,484	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,781,709	5,500,444	20
Balance Transferred from Income (433)	214,592	279,484	21
Miscellaneous Credits to Surplus (434)	0	6,020	22
Miscellaneous Debits to Surplus--Debit (435)	2,149	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	4,240	4,239	25
Total Unappropriated Earned Surplus End of Year (216)	5,989,912	5,781,709	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM INVESTMENTS	45,842	5
Total (Acct. 419):	45,842	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
PRIOR YEAR ADJUSTMENTS IN PLANT ACCOUNTS	2,149	10
Total (Acct. 435)--Debit:	2,149	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
6% OF ACCT 220 PAID TO GENERAL CITY	4,240	12
Total (Acct. 439)--Debit:	4,240	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		11,164			11,164	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		1,568			1,568	3
Materials		4,395			4,395	4
Taxes		131			131	5
Other (list by major classes):						
EQUIPMENT		320			320	6
INSURANCE		75			75	7
TRENCHING		251			251	8
Total costs and expenses	0	6,740	0	0	6,740	
Net income (or loss)	0	4,424	0	0	4,424	

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	558,708	3,310,665	0	0	3,869,373	1
Less: interdepartmental sales	118	8,523	0	0	8,641	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	349	672			1,021	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	558,241	3,301,470	0	0	3,859,711	

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	117,919	6,585	124,504	1
Electric operating expenses	351,250	23,258	374,508	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,568	20	1,588	6
Other nonutility expenses			0	7
Water utility plant accounts	3,834	437	4,271	8
Electric utility plant accounts	39,705	7,795	47,500	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	277	44	321	13
Accum. prov. for depreciation of electric plant	6,778	1,262	8,040	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	39,401	(39,401)	0	19
Total Payroll	560,732	0	560,732	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	12,691,154	11,942,666	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,616,757	4,406,295	2
Net Utility Plant	8,074,397	7,536,371	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	8,074,397	7,536,371	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	159,892	158,624	9
Total Other Property and Investments	159,892	158,624	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,940,232	1,182,343	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	91,223	1,238,066	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	437,268	400,630	15
Other Accounts Receivable (143)	62,438	37,401	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	7,134	12,233	18
Materials and Supplies (151-163)	212,372	213,336	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	2,750,667	3,084,009	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,784	20,464	24
Other Deferred Debits (182-186)	13,444	26,395	25
Total Deferred Debits	35,228	46,859	
Total Assets and Other Debits	11,020,184	10,825,863	

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)	736,248	736,248	26
Appropriated Earned Surplus (215)		42,383	27
Unappropriated Earned Surplus (216)	5,989,912	5,781,709	28
Total Proprietary Capital	6,726,160	6,560,340	
LONG-TERM DEBT			
Bonds (221-222)	740,000	770,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	740,000	770,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	451,963	385,808	33
Payables to Municipality (233)	4,719	7,096	34
Customer Deposits (235)	8,564	6,649	35
Taxes Accrued (236)	192,833	195,764	36
Interest Accrued (237)	1,044	4,835	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	0	25,318	41
Total Current and Accrued Liabilities	659,123	625,470	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	1,902		43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	1,902	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	2		48
Total Operating Reserves	2	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,892,997	2,870,053	49
Total Liabilities and Other Credits	11,020,184	10,825,863	

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)	5,080,312	0	0	6,885,463	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)	9,046				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	7,727			708,606	7
Total Utility Plant	5,097,085	0	0	7,594,069	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,140,330	0	0	3,448,746	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)				27,681	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,140,330	0	0	3,476,427	
Net Utility Plant	3,956,755	0	0	4,117,642	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,044,459	3,339,710			4,384,169	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	92,883	193,699			286,582	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,448				3,448	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARANCE	1,794	25,487			27,281	9
Salvage	1,122	5,787			6,909	10
Other credits (specify):						11
					0	12
Total credits	99,247	224,973	0	0	324,220	13
Debits during year						14
Book cost of plant retired	5,762	36,120			41,882	15
Cost of removal	360	79,676			80,036	16
Other debits (specify):						17
PRIOR YEAR DEPRECIATION ADJ	(2,746)	141			(2,605)	18
Total debits	3,376	115,937	0	0	119,313	19
Balance End of Year	1,140,330	3,448,746	0	0	4,589,076	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			191,045		191,045	196,197	3
Total Electric Utility					191,045	196,197	

Account	Total End of Year	Amount Prior Year	
Electric utility total	191,045	196,197	1
Water utility (154)	21,327	17,139	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	212,372	213,336	

**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)				
WATER UTILITY REVENUE BONDS1	1,319	428	21,784	1
Total			<u><u>21,784</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	736,248	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>736,248</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM REVENUE BONDS	06/16/1997	12/01/2017	6.00%	740,000	1
Total Bonds (Account 221):				740,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>740,000</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	195,764	1
Accruals:		
Charged water department expense	91,722	2
Charged electric department expense	156,066	3
Charged sewer department expense	1,171	4
Other (explain):		
NONE		5
Total Accruals and other credits	248,959	
Taxes paid during year:		
County, state and local taxes	211,766	6
Social Security taxes	36,530	7
PSC Remainder Assessment	3,594	8
Other (explain):		
NONE		9
Total payments and other debits	251,890	
Balance end of year	192,833	

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)					
WATER UTILITY REVENUE BONDS	3,823	0	3,823	0	1
Subtotal	3,823	0	3,823	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	1,012	202	170	1,044	4
Subtotal	1,012	202	170	1,044	
Total	4,835	202	3,993	1,044	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,003,323	866,730	0	0	0	2,870,053	1
Add credits during year:							
For Services	417	5,330				5,747	2
For Mains						0	3
Other (specify):							
PRIMARY EXTENTIONS		17,197				17,197	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,003,740	889,257	0	0	0	2,892,997	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOILER INSURANCE ELECTRIC & WATER	72,346	3
WATER BOND REQUIREMENT	78,100	4
WATER LOAN	9,446	5
Total (Acct. 125):	159,892	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	102,924	11
Electric	334,344	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	437,268	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	15
Merchandising, jobbing and contract work	3,719	16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
INTEREST RECEIVABLE	2,174	17
POLE CONTACTS/CONDUIT RENTAL	15,090	18
FINAL CONTRIBUTIONS	15,709	19
LAND SALE/LAND APPRAISAL	25,400	20
MISCELLANOUS ACCOUNTS	346	21
Total (Acct. 143):	62,438	
Receivables from Municipality (145):		
CITY OF BLACK RIVER FALLS	6,762	22
TOWNSHIP OF BROCKWAY	372	23
Total (Acct. 145):	7,134	
Prepayments (165):		
NONE		24
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
03/07/1997	13,444	25
Total (Acct. 182):	13,444	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		29
Total (Acct. 186):	0	
Payables to Municipality (233):		
CITY OF BLACK RIVER FALLS	4,719	30
Total (Acct. 233):	4,719	
Other Deferred Credits (253):		
NONE		31
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,066,041	6,720,006	0	0	11,786,047	1
Materials and Supplies	19,233	193,621	0	0	212,854	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,092,394	3,394,228	0	0	4,486,622	4
Customer Advances for Construction		1,902			1,902	5
Contributions in Aid of Construction	2,003,531	877,993	0	0	2,881,524	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,989,349	2,639,504	0	0	4,628,853	
Net Operating Income	93,004	72,843	0	0	165,847	8
Net Operating Income as a percent of Average Net Rate Base						
	4.68%	2.76%	N/A	N/A	3.58%	

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	736,248	1
Appropriated Earned Surplus	21,191	2
Unappropriated Earned Surplus	5,885,810	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	6,643,249	
Net Income		
Net Income	214,592	5
Percent Return on Proprietary Capital	3.23%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

We reconducted the circuit on the east side of the city. We also built a new substation on the east side of down which fired up in late November but all the costs were not in at the end of the year so still in Work in Progress and will be entered into records in 2003.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Acct 434 Miscellaneous Credits to Surplus was the over depreciating and over retireing of accounts in Water and Electric.
The General City has us pay 6% of Acct to them each year.

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

In Acct 397 (Water) I over depreciated the account over a number of years and made an adjustment to correct it.
In Acct 393 (Electric) I over depreciated the account and made an adjustment to correct it.

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

We received a letter from the PSC on 03/18/97 authorizing the amortizator of retirement losses resulting from well abandonments caused by flood damaged in 1993.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

11/26/03 psc:
Dear Jean,

Item 4 of your response below indicates changes to the Interest Accrued schedule. However, I have two questions about the response. The first question would be why the amount for column F-17, line 1 C would only be \$3,660. The interest rate on the bond is 6% and last year \$46,131 was reported. The second question relates to the amount indicated below for F-17, line 1 e. The number presently reported on F-17, line 1, column e is 0. If I change that number to \$7,483 there would need to be a corresponding change to the balance sheet. Should column 1 D be \$7,483, should there be further changes to F-17, or should another schedule also be changed?

Please respond to these questions at your earliest convenience.

Also, I noted in my email yesterday I mistakenly referred to item "4". The plant schedule I requested would refer to item 5 below.

Thanks,

Elaine

Yes, that would make the balance sheet off so it can't be correct. The amount of \$3,660 doesn't even sound like the right amount. With an interest rate of 6.00%, the interest for a year would be about \$45,000.

-----Original Message-----

From: Engelke, Elaine PSC
Sent: Tuesday, November 25, 2003 2:41 PM
To: Butzlaff, Kathy PSC
Subject: FW: Response to 2002 annual report 550 Black River Falls

I wrote Black River Falls the following:

Page F-14 shows Water System Revenue Bonds in the amount of \$740,000 at the end of year. These bonds carry a 6% interest rate. However, there is no interest accrued shown for this bond on page F-17 and page F-1 shows no interest expense for long-term debt. Please explain why there is no interest expense in 2002 for this bond.

See No. 4 below which is their response. Wouldn't that make the balance sheet off?

11/25/03 psc response:

Hi, Jean. Yes, Regarding No. 4, please fax the plant schedule page to me that shows a/c 331. Our annual report shows \$53,894 beginning and ending balance both 2002 and 2001. Our fax number is 608-266-3957. Thanks.

11/25/03 response:

Here is my reponse to your questions for the 2002 Annual Report.

1. Will make note for next year.

FINANCIAL SECTION FOOTNOTES

2. The difference of \$22,256. was service replacements the the Utility did. The City was redoing streets and wanted the Utilities to replace any bad services.

3. I made note for next year.

4. Page F-17 Line 1 c should be \$3,660 and Line 1 e should be \$7,483.

5. On my report I show E-08 b of \$62,140 and on Page E-9 line 7 j I show \$62,140. If you need a copy of this I can sent it to you.

If you have any further question, let me know.

Sincerely,

Jean Mickelson
Office Manager

Dear Ms. Engelke:

Here is my reponse to your questions for the 2002 Annual Report.

1. Will make note for next year.

2. The difference of \$22,256. was service replacements the the Utility did. The City was redoing streets and wanted the Utilities to replace any bad services.

3. I made note for next year.

4. Page F-17 Line 1 c should be \$3,660 and Line 1 e should be \$7,483.

5. On my report I show E-08 b of \$62,140 and on Page E-9 line 7 j I show \$62,140. If you need a copy of this I can sent it to you.

If you have any further question, let me know.

Sincerely,

Jean Mickelson
Office Manager

10/9/03 email:

Dear Ms. Mickelson:

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:

FINANCIAL SECTION FOOTNOTES

1. Please note for future reports that the actual kilowatt hours reported on page W-12 should not be rounded
2. Page W-8 shows a \$22,673 addition to Account 345, Services. Page F-18 shows only \$417 as contributions for services. There is no explanation on page W-18 explaining the financing of services. Please explain how the service additions in 2002 were financed and who paid the \$417 contribution. Also, please provide this information in all future annual reports.
3. On the Electric Section Footnotes on page E-26 you explain that you have a problem with entering the number of hours generators are operated on page E-17. We suggest that you report each generator in a separate column.
4. Page F-14 shows Water System Revenue Bonds in the amount of \$740,000 at the end of year. These bonds carry a 6% interest rate. However, there is no interest accrued shown for this bond on page F-17 and page F-1 shows no interest expense for long-term debt. Please explain why there is no interest expense in 2002 for this bond.
5. Page E-8 shows accumulated depreciation at year end for Account 331, Structures and Improvements in the amount of \$62,140. This is greater than the ending plant account balance of \$53,894. Please explain.

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.

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	554,534	1
Total Sales of Water	554,534	
Other Operating Revenues		
Forfeited Discounts (470)	1,507	2
Miscellaneous Service Revenues (471)	15	3
Rents from Water Property (472)	25	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,627	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,174	
Total Operating Revenues	558,708	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	9,118	8
Pumping Expenses (620-633)	53,741	9
Water Treatment Expenses (640-652)	52,974	10
Transmission and Distribution Expenses (660-678)	38,624	11
Customer Accounts Expenses (901-905)	31,465	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	95,192	14
Total Operation and Maintenance Expenses	281,114	
Other Operating Expenses		
Depreciation Expense (403)	92,883	15
Amortization Expense (404-407)		16
Taxes (408)	91,707	17
Total Other Operating Expenses	184,590	
Total Operating Expenses	465,704	
NET OPERATING INCOME	93,004	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,180	54,015	190,385	4
Commercial	240	55,033	134,944	5
Industrial	21	11,814	25,061	6
Total Metered Sales to General Customers (461)	1,441	120,862	350,390	
Private Fire Protection Service (462)	24		13,100	7
Public Fire Protection Service (463)	1		140,274	8
Other Sales to Public Authorities (464)	51	17,271	50,652	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	4,836	118	12
Total Sales of Water	1,519	142,969	554,534	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	140,274	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	140,274	
Forfeited Discounts (470):		
Customer late payment charges	1,507	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,507	
Miscellaneous Service Revenues (471):		
NSF CHECK CHARGE	15	7
Total Miscellaneous Service Revenues (471)	15	
Rents from Water Property (472):		
CHATER COMMUNICATIONS	25	8
Total Rents from Water Property (472)	25	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,632	10
Other (specify):		
CREDITS WROTE OFF	(5)	11
Total Other Water Revenues (474)	2,627	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	9,118	13
Total Source of Supply Expenses	9,118	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	14,885	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	18,566	17
Pumping Labor and Expenses (624)	2,875	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	17,415	25
Total Pumping Expenses	53,741	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	28,999	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	23,248	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	727	33
Total Water Treatment Expenses	52,974	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	24,296	34
Storage Facilities Expenses (661)	6,262	35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	913	43
Maintenance of Transmission and Distribution Mains (673)	5,703	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	1,025	46
Maintenance of Meters (676)	120	47
Maintenance of Hydrants (677)	305	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	38,624	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	2,539	51
Customer Records and Collection Expenses (903)	28,577	52
Uncollectible Accounts (904)	349	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	31,465	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	23,026	56
Office Supplies and Expenses (921)	5,957	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	4,252	59
Property Insurance (924)	2,252	60
Injuries and Damages (925)	4,856	61
Employee Pensions and Benefits (926)	45,722	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,305	65
Rents (931)		66
Maintenance of General Plant (932)	6,822	67
Total Administrative and General Expenses	95,192	
 Total Operation and Maintenance Expenses	 281,114	

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		83,528	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,171	2
Net property tax equivalent		82,357	
Social Security		8,814	3
PSC Remainder Assessment		536	4
Other (specify): NONE			5
Total tax expense		91,707	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226000				3
County tax rate	mills		8.530000				4
Local tax rate	mills		9.104000				5
School tax rate	mills		8.676000				6
Voc. school tax rate	mills		2.617000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.153000				10
Less: state credit	mills		1.357000				11
Net tax rate	mills		27.796000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.104000				14
Combined School Tax Rate	mills		11.293000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.397000				17
Total Tax Rate	mills		29.153000				18
Ratio of Local and School Tax to Total	dec.		0.699654				19
Total tax net of state credit	mills		27.796000				20
Net Local and School Tax Rate	mills		19.447570				21
Utility Plant, Jan. 1	\$	5,060,816	5,060,816				22
Materials & Supplies	\$	17,139	17,139				23
Subtotal	\$	5,077,955	5,077,955				24
Less: Plant Outside Limits	\$	243,946	243,946				25
Taxable Assets	\$	4,834,009	4,834,009				26
Assessment Ratio	dec.		0.888500				27
Assessed Value	\$	4,295,017	4,295,017				28
Net Local & School Rate	mills		19.447570				29
Tax Equiv. Computed for Current Year	\$	83,528	83,528				30
Tax Equivalent per 1994 PSC Report	\$	59,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	83,528					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	525,575		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,906		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	549,481	0	
PUMPING PLANT			
Land and Land Rights (320)	87,910		12
Structures and Improvements (321)	520,657		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	49,300		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	109,507		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	767,374	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	37,067	1,576	23
Total Water Treatment Plant	37,067	1,576	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	341		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			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)			525,575 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			23,906 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	549,481
PUMPING PLANT			
Land and Land Rights (320)			87,910 12
Structures and Improvements (321)			520,657 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			49,300 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			109,507 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	767,374
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			38,643 23
Total Water Treatment Plant	0	0	38,643
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			341 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	298,350		26
Transmission and Distribution Mains (343)	2,368,463		27
Fire Mains (344)	0		28
Services (345)	472,601	22,673	29
Meters (346)	135,483	6,831	30
Hydrants (348)	259,276	1,940	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,534,514	31,444	
GENERAL PLANT			
Land and Land Rights (389)	2,802		33
Structures and Improvements (390)	86,671		34
Office Furniture and Equipment (391)	2,014		35
Computer Equipment (391.1)	24,357		36
Transportation Equipment (392)	17,082		37
Stores Equipment (393)	21		38
Tools, Shop and Garage Equipment (394)	23,216	1,284	39
Laboratory Equipment (395)	5,101		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,070		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	163,334	1,284	
Total utility plant in service directly assignable	5,051,770	34,304	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,051,770	34,304	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			298,350 26
Transmission and Distribution Mains (343)			2,368,463 27
Fire Mains (344)			0 28
Services (345)	471		494,803 29
Meters (346)	3,545		138,769 30
Hydrants (348)	283		260,933 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,299	0	3,561,659
GENERAL PLANT			
Land and Land Rights (389)			2,802 33
Structures and Improvements (390)			86,671 34
Office Furniture and Equipment (391)			2,014 35
Computer Equipment (391.1)			24,357 36
Transportation Equipment (392)			17,082 37
Stores Equipment (393)			21 38
Tools, Shop and Garage Equipment (394)	1,463		23,037 39
Laboratory Equipment (395)			5,101 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			2,070 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	1,463	0	163,155
Total utility plant in service directly assignable	5,762	0	5,080,312
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,762	0	5,080,312

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	87,180	2.94%	15,452	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	2,258	1.77%	423	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	89,438		15,875	
PUMPING PLANT				
Structures and Improvements (321)	100,591	2.44%	12,704	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	11,716	4.42%	2,179	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	28,260	4.42%	4,840	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	140,567		19,723	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	11,383	5.00%	1,893	17
Total Water Treatment Plant	11,383		1,893	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	159,291	1.87%	5,579	19
Transmission and Distribution Mains (343)	370,710	0.93%	22,027	20
Fire Mains (344)	0			21
Services (345)	115,779	2.09%	10,109	22
Meters (346)	68,098	5.03%	6,898	23
Hydrants (348)	38,307	1.59%	4,136	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	752,185		48,749	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					102,632	4
315					0	5
316					2,681	6
317					0	7
	0	0	0	0	105,313	
321					113,295	8
322					0	9
323					13,895	10
324					0	11
325					33,100	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	160,290	
331					0	16
332					13,276	17
	0	0	0	0	13,276	
341					0	18
342					164,870	19
343					392,737	20
344					0	21
345	471	360			125,057	22
346	3,545		196		71,647	23
348	283				42,160	24
349					0	25
	4,299	360	196	0	796,471	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	10,947	2.25%	1,950	26
Office Furniture and Equipment (391)	2,014	5.83%	0	27
Computer Equipment (391.1)	12,409	26.67%	6,496	28
Transportation Equipment (392)	12,300	10.50%	1,794	29
Stores Equipment (393)	21	5.83%		30
Tools, Shop and Garage Equipment (394)	11,235	5.83%	1,348	31
Laboratory Equipment (395)	2,636	5.83%	297	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	(676)	9.17%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	50,886		11,885	
Total accum. prov. directly assignable	1,044,459		98,125	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,044,459		98,125	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					12,897	26
391					2,014	27
391.1					18,905	28
392					14,094	29
393					21	30
394	1,463		926		12,046	31
395					2,933	32
396					0	33
397				2,746	2,070	34
397.1					0	35
398					0	36
399					0	37
	1,463	0	926	2,746	64,980	
	5,762	360	1,122	2,746	1,140,330	
					0	38
	5,762	360	1,122	2,746	1,140,330	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			14,321	14,321	1
February			13,232	13,232	2
March			15,406	15,406	3
April			15,474	15,474	4
May			16,890	16,890	5
June			17,659	17,659	6
July			19,998	19,998	7
August			18,604	18,604	8
September			17,226	17,226	9
October			16,497	16,497	10
November			15,860	15,860	11
December			17,337	17,337	12
Total annual pumpage	0	0	198,504	198,504	
Less: Water sold				142,969	13
Volume pumped but not sold				55,535	14
Volume sold as a percent of volume pumped				72%	15
Volume used for water production, water quality and system maintenance				18,185	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				18,185	19
Volume pumped but unaccounted for				37,350	20
Percent of water lost				19%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
We have had some services and valves leaking that finally surfaced so they were fixed.					
We have Wisconsin Rural Water Association come in and try to help us with finding these leaks.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				835	23
Date of maximum: 4/16/2002					24
Cause of maximum:					25
Flushing Mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				319	26
Date of minimum: 1/9/2002					27
Total KWH used for pumping for the year				273,000	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
W9885 AIRPORT ROAD	3	84	18	374,400	Yes	1
W9869 AIRPORT ROAD	4	104	24	792,000	Yes	2
550 RYE BLUFF ROAD	5	168	30	403,200	Yes	3
450 RYE BLUFF ROAD	6	160	30	504,000	Yes	4

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	WELL 3	WELL 4	WELL 5	1
Location	W9885 AIRPORT ROAD	W9869 AIRPORT ROAD	550 RYE BLUFF ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTH WEST	LAYNE NORTH WEST	5
Year Installed	1979	1995	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	600	300	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	US MOTOR	US MOTOR	9 10
Year Installed	1979	1995	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6			14
Location	450 RYE BLUFF ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE NORTH WEST			18
Year Installed	1995			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	350			21
Pump Motor or Standby Engine Mfr	US MOTOR			22 23
Year Installed	1995			24
Type	ELECTRIC			25
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	TANK 1	TANK 2	TANK 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1923	1970	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	72	72	131	6
Total capacity in gallons (actual)	150,000	500,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3360	1.3360	1.3360	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	5,280	0	0	0	5,280	1
M	D	1.000	1,506	0	0	0	1,506	2
M	D	1.500	5,968	0	0	0	5,968	3
M	D	2.000	13,288	0	0	0	13,288	4
M	D	4.000	6,574	0	0	0	6,574	5
P	D	4.000	300	0	0	0	300	6
M	D	6.000	61,054	0	0	0	61,054	7
P	D	6.000	3,195	0	0	0	3,195	8
M	D	8.000	30,759	0	0	0	30,759	9
M	S	8.000	922	0	0	0	922	10
M	D	10.000	8,444	0	0	0	8,444	11
M	D	12.000	17,679	0	0	0	17,679	12
M	S	12.000	0	0	0	0	0	13
M	T	12.000	1,464	0	0	0	1,464	14
Total Within Municipality			156,433	0	0	0	156,433	
M	D	12.000	5,530	0	0	0	5,530	15
M	S	12.000	0	0	0	0	0	16
Total Outside of Municipality			5,530	0	0	0	5,530	
Total Utility			161,963	0	0	0	161,963	

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	874	0	0	0	874		1
M	1.000	484	12	12	0	484		2
M	1.250	9	0	0	0	9		3
M	1.500	67	0	0	0	67		4
P	1.500	2	0	0	0	2		5
M	2.000	40	0	0	0	40		6
P	2.000	2	0	0	0	2		7
M	3.000	3	0	0	0	3		8
P	4.000	1	0	0	0	1		9
M	4.000	8	0	0	0	8		10
M	6.000	5	0	0	0	5		11
M	8.000	4	0	0	0	4		12
M	10.000	1	0	0	0	1		13
M	12.000	1	0	0	0	1		14
Total Utility		1,501	12	12	0	1,501	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,442	66	61	0	1,447	152	1
0.750	62	24	0	0	86	4	2
1.000	63	0	0	0	63	2	3
1.250	5	0	0	0	5	0	4
1.500	31	0	0	0	31	0	5
2.000	21	2	0	0	23	1	6
3.000	11	1	1	0	11	1	7
4.000	8	0	0	0	8	2	8
Total:	1,643	93	62	0	1,674	162	

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	1,176	140	9	14	1	107	1,447	1
0.750	42	13	1	3	0	27	86	2
1.000	10	34	6	13	0	0	63	3
1.250	0	3	1		0	1	5	4
1.500	0	16	0	6	0	9	31	5
2.000	0	8	5	9	1	0	23	6
3.000	0	5	0	4	0	2	11	7
4.000	0	3	0	2	0	3	8	8
Total:	1,228	222	22	51	2	149	1,674	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	8	1	1		8	1
Within Municipality	211				211	2
Total Fire Hydrants	219	1	1	0	219	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	219
Number of distribution system valves end of year:	359
Number of distribution valves operated during year:	194

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct 633 we have been doing well rehab on Well No. 5 twice a year at the cost of about \$5,246.00. We are also writing off a loss of property over 7 years per PSC DUCCA-5550-JPL dated 3/18/97 at \$9,118.00 per year.

Acct 675 we had a small job of service replacements that we hired the diggin and also had to pay for road materials.

Acct 932 we ahve some new maintance contracts and had maintenance work done on the computer system.

Acct 633 we have 2 wells with powered provided by our local cooperative. The energy rate is at .740 with a \$18.00 minimum.

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

I made an adjustment in Acct 397 because I had over retired that account in the past.

Pumping and Purchased Water Statistics (Page W-12)

corrected kwh from 273 to 273000. 6/17/03 ele

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,212,026	1
Total Sales of Electricity	3,212,026	
Other Operating Revenues		
Forfeited Discounts (450)	11,901	2
Miscellaneous Service Revenues (451)	1,355	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	14,331	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	71,052	7
Total Other Operating Revenues	98,639	
Total Operating Revenues	3,310,665	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	2,431,992	8
Transmission Expenses (560-573)	21,412	9
Distribution Expenses (580-598)	161,887	10
Customer Accounts Expenses (901-905)	76,256	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	190,974	13
Total Operation and Maintenance Expenses	2,882,521	
Other Expenses		
Depreciation Expense (403)	193,699	14
Amortization Expense (404-407)	5,555	15
Taxes (408)	156,047	16
Total Other Expenses	355,301	
Total Operating Expenses	3,237,822	
NET OPERATING INCOME	72,843	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	11,901	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	11,901	
Miscellaneous Service Revenues (451):		
NSF CHECK CHARGE	300	3
RECONNECTION CHARGE	1,055	4
Total Miscellaneous Service Revenues (451)	1,355	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	14,331	6
Total Rent from Electric Property (454)	14,331	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
CHARTER COMMUNICATION FRANCHISE FEE	33,448	8
SALE OF LAND	36,395	9
CREDITS WROTE OFF	16	10
SALES TAX CLEARED	63	11
OLD BILL COLLECTED	303	12
MIS REVENUES	827	13
Total Other Electric Revenues (456)	71,052	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
Total Steam Power Generation Expenses	0	
 HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	101,276	14
Water for Power (536)		15
Hydraulic Expenses (537)	3,615	16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)	5,029	22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	109,920	
 OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)		25
Fuel (547)		26
Generation Expenses (548)		27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	2,321,892	34
System Control and Load Dispatching (556)	180	35
Other Expenses (557)		36
Total Other Power Supply Expenses	2,322,072	
Total Power Production Expenses	2,431,992	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	9,226	37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	12,186	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	21,412	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	36,043	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)		52
Overhead Line Expenses (583)	19,483	53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	4,278	55
Meter Expenses (586)	17,793	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	1,866	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	80,510	63
Maintenance of Underground Lines (594)		64
Maintenance of Line Transformers (595)	1,009	65
Maintenance of Street Lighting and Signal Systems (596)	766	66
Maintenance of Meters (597)	139	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	161,887	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	32,646	70
Customer Records and Collection Expenses (903)	42,938	71
Uncollectible Accounts (904)	672	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	76,256	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	17,472	78
Office Supplies and Expenses (921)	8,279	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	8,109	81
Property Insurance (924)	4,311	82
Injuries and Damages (925)	13,088	83
Employee Pensions and Benefits (926)	114,777	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	12,234	87
Rents (931)		88
Maintenance of General Plant (932)	12,704	89
Total Administrative and General Expenses	190,974	
 Total Operation and Maintenance Expenses	 2,882,521	

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		109,271	1
Social Security		27,716	2
Wisconsin Gross Receipts Tax		16,002	3
PSC Remainder Assessment		3,058	4
Other (specify): NONE			5
Total tax expense		156,047	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226000				3
County tax rate	mills		8.530000				4
Local tax rate	mills		9.104000				5
School tax rate	mills		8.676000				6
Voc. school tax rate	mills		2.617000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.153000				10
Less: state credit	mills		1.357000				11
Net tax rate	mills		27.796000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.104000				14
Combined School Tax Rate	mills		11.293000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.397000				17
Total Tax Rate	mills		29.153000				18
Ratio of Local and School Tax to Total	dec.		0.699654				19
Total tax net of state credit	mills		27.796000				20
Net Local and School Tax Rate	mills		19.447570				21
Utility Plant, Jan. 1	\$	6,881,851	6,881,851				22
Materials & Supplies	\$	196,197	196,197				23
Subtotal	\$	7,078,048	7,078,048				24
Less: Plant Outside Limits	\$	754,170	754,170				25
Taxable Assets	\$	6,323,878	6,323,878				26
Assessment Ratio	dec.		0.888500				27
Assessed Value	\$	5,618,766	5,618,766				28
Net Local & School Rate	mills		19.447570				29
Tax Equiv. Computed for Current Year	\$	109,271	109,271				30
Tax Equivalent per 1994 PSC Report	\$	97,064					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	109,271					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	202,178	20,008	2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	202,178	20,008	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	20,992		11
Structures and Improvements (331)	53,894		12
Reservoirs, Dams and Waterways (332)	392,685	2,200	13
Water Wheels, Turbines and Generators (333)	298,099		14
Accessory Electric Equipment (334)	644,111		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	1,409,781	2,200	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	145,226		19
Fuel Holders, Producers and Accessories (342)	3,522		20
Prime Movers (343)	310,617		21
Generators (344)	51,162		22
Accessory Electric Equipment (345)	41,178		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	551,705	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	3,572		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)			222,186	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	222,186	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			20,992	11
Structures and Improvements (331)			53,894	12
Reservoirs, Dams and Waterways (332)			394,885	13
Water Wheels, Turbines and Generators (333)			298,099	14
Accessory Electric Equipment (334)			644,111	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	1,411,981	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			145,226	19
Fuel Holders, Producers and Accessories (342)			3,522	20
Prime Movers (343)			310,617	21
Generators (344)			51,162	22
Accessory Electric Equipment (345)			41,178	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	551,705	
TRANSMISSION PLANT				
Land and Land Rights (350)			3,572	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	111,699		28
Poles and Fixtures (355)	89,427		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	204,698	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	34,226		34
Structures and Improvements (361)	0		35
Station Equipment (362)	500,825		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	632,777	88,895	38
Overhead Conductors and Devices (365)	663,159	175,072	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	482,355	26,992	41
Line Transformers (368)	561,044	17,957	42
Services (369)	341,189	17,472	43
Meters (370)	193,207	6,655	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	134,317	3,335	47
Total Distribution Plant	3,543,099	336,378	
GENERAL PLANT			
Land and Land Rights (389)	12,222		48
Structures and Improvements (390)	190,471	750	49
Office Furniture and Equipment (391)	23,846	1,840	50
Computer Equipment (391.1)	47,105		51
Transportation Equipment (392)	265,638		52
Stores Equipment (393)	3,532		53
Tools, Shop and Garage Equipment (394)	25,299	4,794	54
Laboratory Equipment (395)	25,085		55
Power Operated Equipment (396)	41,556		56
Communication Equipment (397)	8,334		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)		(111,699)	0	28
Poles and Fixtures (355)		22,272	111,699	29
Overhead Conductors and Devices (356)		89,427	89,427	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	204,698	
DISTRIBUTION PLANT				
Land and Land Rights (360)		245	34,471	34
Structures and Improvements (361)			0	35
Station Equipment (362)			500,825	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	12,510		709,162	38
Overhead Conductors and Devices (365)	17,017		821,214	39
Underground Conduit (366)			0	40
Underground Conductors and Devices (367)	93		509,254	41
Line Transformers (368)	1,560	819	578,260	42
Services (369)	1,406		357,255	43
Meters (370)	1,632		198,230	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	1,814		135,838	47
Total Distribution Plant	36,032	1,064	3,844,509	
GENERAL PLANT				
Land and Land Rights (389)			12,222	48
Structures and Improvements (390)			191,221	49
Office Furniture and Equipment (391)	88		25,598	50
Computer Equipment (391.1)			47,105	51
Transportation Equipment (392)			265,638	52
Stores Equipment (393)			3,532	53
Tools, Shop and Garage Equipment (394)			30,093	54
Laboratory Equipment (395)			25,085	55
Power Operated Equipment (396)			41,556	56
Communication Equipment (397)			8,334	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	643,088	7,384
Total utility plant in service directly assignable	6,554,549	365,970
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	6,554,549	365,970

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)			0 58
Other Tangible Property (399)			0 59
Total General Plant	88	0	650,384
Total utility plant in service directly assignable	36,120	1,064	6,885,463
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	36,120	1,064	6,885,463

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0	2.86%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	62,140	2.10%		7
Reservoirs, Dams and Waterways (332)	200,944	2.10%	8,269	8
Water Wheels, Turbines and Generators (333)	59,855	2.10%	6,260	9
Accessory Electric Equipment (334)	366,656	3.50%	22,544	10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	689,595		37,073	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	145,226	3.00%		13
Fuel Holders, Producers and Accessories (342)	3,522	3.50%		14
Prime Movers (343)	310,617	3.50%		15
Generators (344)	51,161	3.40%		16
Accessory Electric Equipment (345)	41,178	3.40%		17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	551,704		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	85,302	3.30%	3,686	22
Overhead Conductors and Devices (356)	82,421	3.00%	2,683	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					62,140	7
332					209,213	8
333					66,115	9
334					389,200	10
335					0	11
336					0	12
	0	0	0	0	726,668	
341					145,226	13
342					3,522	14
343					310,617	15
344					51,161	16
345					41,178	17
346					0	18
	0	0	0	0	551,704	
352					0	19
353					0	20
354					0	21
355			51		89,039	22
356			1,681		86,785	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	167,723		6,369	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	371,826	3.10%	15,526	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	258,772	3.90%	26,168	30
Overhead Conductors and Devices (365)	291,332	3.20%	23,750	31
Underground Conduit (366)	0	10.00%		32
Underground Conductors and Devices (367)	112,113	3.30%	16,362	33
Line Transformers (368)	330,428	3.20%	18,229	34
Services (369)	133,079	4.40%	15,366	35
Meters (370)	81,884	3.60%	7,046	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	6,743	4.10%	5,538	39
Total Distribution Plant	1,586,177		127,985	
GENERAL PLANT				
Structures and Improvements (390)	141,348	2.50%	4,771	40
Office Furniture and Equipment (391)	6,898	5.40%	1,335	41
Computer Equipment (391.1)	15,258	14.30%	6,736	42
Transportation Equipment (392)	143,127	11.00%	25,487	43
Stores Equipment (393)	3,673	4.00%		44
Tools, Shop and Garage Equipment (394)	18,540	5.00%	1,385	45
Laboratory Equipment (395)	9,615	5.00%	1,254	46
Power Operated Equipment (396)	6,052	15.00%	6,233	47
Communication Equipment (397)	0	6.70%	558	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	344,511		47,759	
Total accum. prov. directly assignable	3,339,710		219,186	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	1,732	0	175,824	
361					0	27
362					387,352	28
363					0	29
364	12,510	46,930	1,167		226,667	30
365	17,017	32,138	1,295		267,222	31
366					0	32
367	93	25	21		128,378	33
368	1,560		819		347,916	34
369	1,406	256	339		147,122	35
370	1,632				87,298	36
371					0	37
372					0	38
373	1,814	327	414		10,554	39
	36,032	79,676	4,055	0	1,602,509	
390					146,119	40
391	88				8,145	41
391.1					21,994	42
392					168,614	43
393				(141)	3,532	44
394					19,925	45
395					10,869	46
396					12,285	47
397					558	48
398					0	49
399					0	50
	88	0	0	(141)	392,041	
	36,120	79,676	5,787	(141)	3,448,746	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>3,339,710</u></u>		<u><u>219,186</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
				0	0
	36,120	79,676	5,787	(141)	3,448,746

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.46	52.77	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.26	11.49	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV	0.00	4.51	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	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	2	7
Nonfarm	84	8
Total	86	9
Customers served at other than rural rates:		10
Farm	19	11
Nonfarm		12
Total	19	13
Total customers on rural lines at end of year	105	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	9,816	Thursday	01/03/2002	08:00	5,538	1
February	02	9,599	Tuesday	02/05/2002	08:00	4,806	2
March	03	9,572	Monday	03/04/2002	09:00	5,261	3
April	04	8,016	Tuesday	04/16/2002	02:00	4,569	4
May	05	8,838	Thursday	05/30/2002	02:00	4,517	5
June	06	10,995	Monday	06/24/2002	03:00	4,937	6
July	07	11,303	Tuesday	07/30/2002	03:00	5,795	7
August	08	10,164	Thursday	08/01/2002	12:00	5,183	8
September	09	10,581	Monday	09/09/2002	03:00	4,694	9
October	10	8,089	Monday	10/21/2002	11:00	4,794	10
November	11	8,905	Wednesday	11/27/2002	08:00	4,955	11
December	12	9,560	Monday	12/09/2002	08:00	5,561	12
Total		115,438				60,610	

System Name BLACK RIVER FALLS MUN ELEC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	5,482	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	5,482	7
Purchases	55,545	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	61,027	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	57,648	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	1,030	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	1,030	22
Total Sold and Used	58,678	23
Energy Losses:		
Transmission Losses (if applicable)	0	24
Distribution Losses	2,349	25
Total Energy Losses	2,349	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.8491%	27
Total Disposition of Energy	61,027	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RURAL - RESIDENTIAL	FG-1	86	1,134	1
URABAN - RESIDENTIAL	FG-1	2,051	19,113	2
Total Sales for Residential Sales		2,137	20,247	
Commercial & Industrial				
COMMERICAL	CG-1	466	15,903	3
LARGE POWER	CP-1	20	6,364	4
LARGE POWER TIME OF DAY	CP-2	11	14,555	5
Total Sales for Commercial & Industrial		497	36,822	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	7	579	6
Total Sales for Public Street & Highway Lighting		7	579	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,641	57,648	

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)	
		60,999	1,772	62,771	1
		1,024,681	32,192	1,056,873	2
0	0	1,085,680	33,964	1,119,644	
		915,622	27,689	943,311	3
1,808		343,413	10,699	354,112	4
2,943		713,815	24,410	738,225	5
4,751	0	1,972,850	62,798	2,035,648	
		55,860	874	56,734	6
0	0	55,860	874	56,734	
				0	7
0	0	0	0	0	
4,751	0	3,114,390	97,636	3,212,026	

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	WPPI SYSTEM				1
Point of Delivery	BLACK RIVER FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	OUR SWITCHBOARD				5
Total of 12 Monthly Maximum Demands -- kW	115,438				6
Average load factor	65.9133%				7
Total Cost of Purchased Power	2,322,072				8
Average cost per kWh	0.0418				9
On-Peak Hours (if applicable)	00AM-9:00PM MON-FR				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,584	2,740			12
February	2,235	2,358			13
March	2,204	2,558			14
April	2,075	1,987			15
May	1,998	1,927			16
June	2,094	2,340			17
July	2,684	2,727			18
August	2,357	2,370			19
September	2,016	2,179			20
October	2,194	2,026			21
November	2,100	2,429			22
December	2,489	2,874			23
Total kWh (000)	27,030	28,515			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)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	5,066	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,000	7
Date and Hour of Such Maximum Demand	2/27/2002 11	8
Load Factor	0.5783	9
Maximum Net Generation in Any One Day	26,800	10
Date of Such Maximum	7/23/2002	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	930	13
Is Plant Owned or Leased?		14
Total Production Expenses	109,920	15
Cost per kWh of Net Generation (\$)	22	16
Monthly Net Generation --- kWh (000):		
January	214	17
February	212	18
March	499	19
April	507	20
May	593	21
June	502	22
July	384	23
August	456	24
September	500	25
October	575	26
November	426	27
December	198	28
Total kWh (000)	5,066	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	BRF MUN UT	BRF MUN UT			1
Unit Identification	#2	#1			2
Type of Generation	HYDRO	HYDRO			3
kWh Net Generation (000)	1,926	3,140			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	400	600			7
Date and Hour of Such Maximum Demand	1/13/2002 2	1/10/2002 7			8
Load Factor	0.5497	0.5974			9
Maximum Net Generation in Any One Day	10,300	17,500			10
Date of Such Maximum	12/26/2002	07/23/2002			11
Number of Hours Generators Operated	6,671	7,151			12
Maximum Continuous or Dependable Capacity--kW	330	600			13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	42,108	67,812			15
Cost per kWh of Net Generation (\$)	21.8629	21.5962			16
Monthly Net Generation --- kWh (000):					
January	90	124			17
February	62	150			18
March	161	338			19
April	180	327			20
May	200	393			21
June	176	326			22
July	118	266			23
August	148	308			24
September	135	365			25
October	372	203			26
November	138	288			27
December	146	52			28
Total kWh (000)	1,926	3,140			29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
BRF MUN UT	2	1941	RECIP	WORTHINGTON COR	327	750	1
BRF MUN UT	3	1947	RECIP	WORTHINGTON COR	360	1,320	2
BRF MUN UT	4	1955	RECIP	WORTHINGTON COR	360	2,010	3
BRF MUN UT	1	1941	RECIP	WORTHINGTON COR	327	500	4
Total						<u><u>4,580</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
1941	2			521	651		1
1949	2			925	1,156		2
1955	2			1,420	1,775		3
1941	2			344	430		4
Total		0	0	3,210	4,012	0	0

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Rated HP Each Unit (h)	
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)		
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTIC	2	1,919	200	425	1	
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTIC	1	1,947	138	925	2	
Total							1,350		

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)		
19	19	1,919	2	2,100	330	400		1
22	22	1,947	2	3,382	600	750		2
Total				5,482	930	1,150	0	0

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	1	2	3	4		1
Voltage--High Side	69,000	69,000	69,000	69,000		2
Voltage--Low Side	4,160	4,160	4,160	4,160		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	3,750	5,000	8,400	5,000		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW	4,186	4,240	3,288	2,822		7
Dt and Hr of Such Maximum Demand	07/01/2002 04:00	07/30/2002 04:00	07/17/2002 03:00	11/15/2002 11:00		8 9
Kwh Output	20,006,258	18,149,084	15,328,864	2,060,625		10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,761	874	43,567	1
Acquired during year	36	7	904	2
Total	2,797	881	44,471	3
Retired during year	22	3	105	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,775	878	44,366	6
Number end of year accounted for as follows:				7
In customers' use	2,641	721	35,739	8
In utility's use	9	5	128	9
Inactive transformers on system		0		10
Locked meters on customers' premises				11
In stock	125	152	8,499	12
Total end of year	2,775	878	44,366	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	354	268,310	1
Sodium Vapor	250	130	200,280	2
Total		484	468,590	
Ornamental				
Sodium Vapor	70	52	13,880	3
Sodium Vapor	400	11	10,860	4
Total		63	24,740	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

The employees recieved a 3.25% raise this years and the cost of health insurance increase about 23%. The line crew did quite a bid of limbing and removal of trees that were in the power lines. A new employee was hired in collections that started at 70% of the established salary.

Electric Utility Plant in Service (Page E-06)

We reconnected our east side circuit due to power problems over the past years.

Acct 360 Land and Land Rights I thought that we had sold the whole acreage with the utility still retained some of the land for future use so I made an adjustment to correct that account.

Account 368 I did adjust the transformers as to actual count of the transformers we have.

In looking at our accounts of 354, 355, 356 the amounts had been placed in the wrong accouts. We never had any amount in Acct 354. We had not done any additions or retirements in these account for awhile so this error was never caught. I did an adjustment on this report to correct those accounts.

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

I had over depreciated Acct 393 in the past years so did an adjustment to correct that account.

Production Statistics Totals (Page E-17)

No of hours generators operated will not let me put in only 8,760 hours. We have 2 generators running and the total of the two is 13,822 hours.

Substation Equipment (Page E-23)

The Utility put in service a substation on the East Side of the City. It was stated up in late November.
