



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SPOONER MUNICIPAL UTILITIES

Principal Office: CITY HALL - 515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801-0548

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: SPOONER MUNICIPAL UTILITIES

Utility Address: CITY HALL - 515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801-0548

When was utility organized? 1/15/1905

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA DANIELS, CMC

Title: CLERK/TREASURER

Office Address:

515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801

Telephone: (715) 635 - 8769

Fax Number: (715) 635 - 9319

E-mail Address: cityofspooner@centurytel.com

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

Name: DANIEL L. THOLE, CPA

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tandtcpa@chibardun.net

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

Name: GARY CUSKEY

Title: UTILITY COMMITTEE CHAIRMAN

Office Address:

P.O. BOX 548
SPOONER, WI 54801

Telephone: (715) 635 - 8769

Fax Number: (715) 635 - 9319

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: DANIEL L. THOLE, CPA

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tandtcpa@chibardun.net

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

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: ALAN CUSICK

Title: SUPERINTENDENT

Office Address:

515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801

Telephone: (715) 635 - 8769

Fax Number:

E-mail Address: smu@centurytel.com

Name of utility commission/committee: Gary Cuskey, Chairman

Names of members of utility commission/committee:

MARVIN BRAY, MEMBER
GARY CUSKEY, CHAIRMAN
FRED SCHLUTER, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

None.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,126,556	2,215,950	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,680,909	1,684,842	2
Depreciation Expense (403)	157,665	153,741	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	98,371	98,572	5
Total Operating Expenses	1,936,945	1,937,155	
Net Operating Income	189,611	278,795	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	189,611	278,795	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	34,321	90,429	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	34,321	90,429	
Total Income	223,932	369,224	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	255	0	13
Total Miscellaneous Income Deductions	255	0	
Income Before Interest Charges	223,677	369,224	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	98,063	101,644	14
Amortization of Debt Discount and Expense (428)	3,555	3,682	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	5,017	5,754	17
Other Interest Expense (431)	42	86	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	106,677	111,166	
Net Income	117,000	258,058	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,967,274	1,739,216	20
Balance Transferred from Income (433)	117,000	258,058	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	15,000	30,000	25
Total Unappropriated Earned Surplus End of Year (216)	2,069,274	1,967,274	

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):		
ELECTRIC DEPARTMENT INTEREST ON INVESTMENTS	18,768	5
WATER DEPARTMENT INTEREST ON INVESTMENTS	4,876	6
INTEREST ON WATER DEPARTMENT ADVANCE TO TID	10,677	7
Total (Acct. 419):	34,321	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW LOBBYING EXPENSE	255	10
Total (Acct. 426):	255	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATION FO ELECTRIC INCOME TO GENERAL FUND	15,000	14
Total (Acct. 439)--Debit:	15,000	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	344,527	1,782,029	0	0	2,126,556	1
Less: interdepartmental sales	0	2,130	0	0	2,130	2
Less: interdepartmental rents	0	6,000		0	6,000	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	344,527	1,773,899	0	0	2,118,426	

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	62,385		62,385	1
Electric operating expenses	149,546		149,546	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,070		5,070	8
Electric utility plant accounts	25,896		25,896	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	242,897	0	242,897	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,686,177	5,360,883	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,779,291	1,662,006	2
Net Utility Plant	3,906,886	3,698,877	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	198,440	206,486	5
Other Investments (124)	0	0	6
Special Funds (125)	220,111	220,240	7
Total Other Property and Investments	418,551	426,726	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	400,753	247,074	8
Temporary Cash Investments (132)	329,119	644,811	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	108,934	97,911	11
Other Accounts Receivable (143)	1,212	3,225	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,431	5,352	14
Materials and Supplies (150)	92,002	95,116	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	935,451	1,093,489	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,648	35,202	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	31,648	35,202	
Total Assets and Other Debits	5,292,536	5,254,294	

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)	369,509	352,676	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	2,069,274	1,967,274	23
Total Proprietary Capital	2,438,783	2,319,950	
LONG-TERM DEBT			
Bonds (221)	1,825,000	1,900,000	24
Advances from Municipality (223)	86,442	101,673	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,911,442	2,001,673	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	247	0	27
Accounts Payable (232)	126,770	111,600	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		2,043	30
Taxes Accrued (236)	78,725	78,526	31
Interest Accrued (237)	18,009	18,675	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	223,751	210,844	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	45,366	54,506	36
Total Deferred Credits	45,366	54,506	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	673,194	667,321	41
Total Liabilities and Other Credits	5,292,536	5,254,294	

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)	2,577,847	0	0	3,058,186	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	50,144				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,627,991	0	0	3,058,186	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	735,236	0	0	1,044,055	10
Total Accumulated Provision	735,236	0	0	1,044,055	
Net Utility Plant	1,892,755	0	0	2,014,131	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	692,729	969,277			1,662,006	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,719	110,946			157,665	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,705				3,705	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	644	13,139			13,783	9
Salvage	1,259	20,411			21,670	10
Other credits (specify):						11
					0	12
Total credits	52,327	144,496	0	0	196,823	13
Debits during year						14
Book cost of plant retired	9,520	66,977			76,497	15
Cost of removal	300	2,741			3,041	16
Other debits (specify):						17
					0	18
Total debits	9,820	69,718	0	0	79,538	19
Balance End of Year	735,236	1,044,055	0	0	1,779,291	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	4.17%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			71,700		71,700	75,534	2
Total Electric Utility					71,700	75,534	

Account	Total End of Year	Amount Prior Year	
Electric utility total	71,700	75,534	1
Water utility	20,302	19,582	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	92,002	95,116	

**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)				
ELECTRIC MORTGAGE REVENUE BONDS DATED 10/1/97	2,613	428	23,040	1
WATER MORTGAGE REVENUE BONDS DATED 3/3/99	942	428	8,608	2
Total			31,648	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	352,676	1
Changes during year (explain):		
TID CONTRIBUTIONS FOR WATERMAIN AND HYDRANTS	16,833	2
Balance end of year	<u>369,509</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REVENUE BONDS	10/01/1997	10/01/2017	5.43%	1,085,000	1
WATER MORTGAGE REVENUE	03/03/1999	12/01/2018	5.17%	740,000	2
Total Bonds (Account 221):				1,825,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Electric Department	07/28/1998	12/01/2007	4.85%	86,442	1
Total for Account 223				86,442	
Notes Payable (231)					
CUSTOMER DEPOSITS	12/31/2002	12/31/2002	2.20%	247	2
Total for Account 231				247	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	78,526	1
Accruals:		
Charged water department expense	42,838	2
Charged electric department expense	55,533	3
Charged sewer department expense	1,170	4
Other (explain):		
NONE		5
Total Accruals and other credits	99,541	
Taxes paid during year:		
County, state and local taxes	78,522	6
Social Security taxes	17,977	7
PSC Remainder Assessment	2,329	8
Other (explain):		
License Fee Assessment	514	9
Total payments and other debits	99,342	
Balance end of year	78,725	

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)					
ELECTRIC MORTGAGE REVENUE BONDS	14,724	58,383	58,895	14,212	1
WATER MORGAGE REVENUE BONDS	3,317	39,680	39,809	3,188	2
Subtotal	18,041	98,063	98,704	17,400	
Advances from Municipality (223)					
Electric Department	423	5,017	5,078	362	3
Subtotal	423	5,017	5,078	362	
Other Long-Term Debt (224)					
Interest on Long-Term Debt	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	211	42	6	247	5
Subtotal	211	42	6	247	
Total	18,675	103,122	103,788	18,009	

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	478,054	189,267	0	0	0	667,321	1
Add credits during year:							
For Services	3,975					3,975	2
For Mains						0	3
Other (specify):							
PRIMARY EXTENSIONS		1,898				1,898	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	482,029	191,165	0	0	0	673,194	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	121,882	0				121,882	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):		
ADVANCE TO TAX INCREMENTAL DISTRICT	198,440	1
Total (Acct. 123):	198,440	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC BOND REDEMPTION FUND CASH	25,462	3
ELECTRIC BOND RESERVE FUND INVESTMENTS	116,050	4
WATER BOND REDEMPTION FUND CASH	5,688	5
WATER BOND RESERVE FUND INVESTMENTS	72,911	6
Total (Acct. 125):	220,111	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,129	8
Electric	88,805	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	108,934	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	1,212	13
Other (specify):		
NONE		14
Total (Acct. 143):	1,212	
Receivables from Municipality (145):		
2002 TAX ROLL ITEMS	3,431	15
Total (Acct. 145):	3,431	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
EMPLOYEE VESTED SICK LEAVE AND VACATION	45,366 20
Total (Acct. 253):	45,366
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,553,645	2,926,610	0	0	5,480,255	1
Materials and Supplies	19,942	73,617	0	0	93,559	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	713,982	1,006,666	0	0	1,720,648	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	480,041	190,216	0	0	670,257	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,379,564	1,803,345	0	0	3,182,909	
Net Operating Income	123,511	66,100	0	0	189,611	8
Net Operating Income as a percent of Average Net Rate Base						
	8.95%	3.67%	N/A	N/A	5.96%	

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	361,092	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,018,274	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,379,366	
Net Income		
Net Income	117,000	5
Percent Return on Proprietary Capital	4.92%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None.

2. Leaseholder changes.

None.

3. Extensions of service.

None.

4. Estimated changes in revenues due to rate changes.

None.

5. Obligations incurred or assumed, excluding commercial paper.

None.

6. Formal proceedings with the Public Service Commission.

None.

7. Any additional matters.

None.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	331,718	1
Total Sales of Water	331,718	
Other Operating Revenues		
Forfeited Discounts (470)	867	2
Miscellaneous Service Revenues (471)	4,565	3
Rents from Water Property (472)	426	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,951	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,809	
Total Operating Revenues	344,527	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,815	8
Pumping Expenses (620-625)	17,850	9
Water Treatment Expenses (630-635)	10,325	10
Transmission and Distribution Expenses (640-655)	28,782	11
Customer Accounts Expenses (901-904)	17,810	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	53,877	14
Total Operation and Maintenance Expenses	131,459	
Other Operating Expenses		
Depreciation Expense (403)	46,719	15
Amortization Expense (404-407)		16
Taxes (408)	42,838	17
Total Other Operating Expenses	89,557	
Total Operating Expenses	221,016	
NET OPERATING INCOME	123,511	

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	2	96	237	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	96	237	
Metered Sales to General Customers (461)				
Residential	1,028	50,203	155,939	4
Commercial	191	23,936	52,414	5
Industrial	5	294	970	6
Total Metered Sales to General Customers (461)	1,224	74,433	209,323	
Private Fire Protection Service (462)	12		3,472	7
Public Fire Protection Service (463)	1,270		88,385	8
Other Sales to Public Authorities (464)	33	12,075	24,971	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	4,928	5,330	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,542	91,532	331,718	

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)	
BEAVER BROOK SANITARY DISTRICT Customer's Meter		4,928	5,330	1
Total		4,928	5,330	

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)	88,385	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)	88,385	
Forfeited Discounts (470):		
Customer late payment charges	867	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	867	
Miscellaneous Service Revenues (471):		
RECONNECTION AND METER READING FEES	4,565	7
Total Miscellaneous Service Revenues (471)	4,565	
Rents from Water Property (472):		
EQUIPMENT RENTAL	426	8
Total Rents from Water Property (472)	426	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,809	10
Other (specify):		
BEAVER BROOK SANITARY DISTRICT METER READING AND BILLING CHARGES	2,017	11
REIMBURSEMENT FROM FIRE DISTRICT FOR RECORD KEEPING	1,125	12
Total Other Water Revenues (474)	6,951	
Amortization of Construction Grants (475):		
NONE	0	13
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	2,790	3
Maintenance of Water Source Plant (605)	25	4
Total Source of Supply Expenses	2,815	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	11,695	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	6,155	9
Total Pumping Expenses	17,850	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	6,238	10
Chemicals (631)	4,087	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	10,325	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	236	14
Operation Supplies and Expenses (641)	9,510	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,242	16
Maintenance of Mains (651)	3,738	17
Maintenance of Services (652)	5,449	18
Maintenance of Meters (653)	5,140	19
Maintenance of Hydrants (654)	3,467	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	28,782	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,074	22
Accounting and Collecting Labor (902)	9,382	23
Supplies and Expenses (903)	6,354	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	17,810	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,738	27
Office Supplies and Expenses (921)	3,447	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,087	30
Property Insurance (924)	1,476	31
Injuries and Damages (925)	1,690	32
Employee Pensions and Benefits (926)	14,960	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	7,312	35
Transportation Expenses (933)	8,167	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	53,877	
 Total Operation and Maintenance Expenses	 131,459	

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		38,680	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,174	2
Net property tax equivalent		37,506	
Social Security		4,972	3
PSC Remainder Assessment		360	4
Other (specify): NONE			5
Total tax expense		<u>42,838</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200548				3
County tax rate	mills		5.336383				4
Local tax rate	mills		9.467989				5
School tax rate	mills		7.183401				6
Voc. school tax rate	mills		1.229785				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.418106				10
Less: state credit	mills		1.041732				11
Net tax rate	mills		22.376374				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.467989				14
Combined School Tax Rate	mills		8.413186				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.881175				17
Total Tax Rate	mills		23.418106				18
Ratio of Local and School Tax to Total	dec.		0.763562				19
Total tax net of state credit	mills		22.376374				20
Net Local and School Tax Rate	mills		17.085748				21
Utility Plant, Jan. 1	\$	2,565,849	2,565,849				22
Materials & Supplies	\$	19,582	19,582				23
Subtotal	\$	2,585,431	2,585,431				24
Less: Plant Outside Limits	\$	317,569	317,569				25
Taxable Assets	\$	2,267,862	2,267,862				26
Assessment Ratio	dec.		0.998243				27
Assessed Value	\$	2,263,877	2,263,877				28
Net Local & School Rate	mills		17.085748				29
Tax Equiv. Computed for Current Year	\$	38,680	38,680				30
Tax Equivalent per 1994 PSC Report	\$	28,058					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	38,680					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,313		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)	233,880		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	236,193	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	71,738		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	151,143		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,333		20
Total Pumping Plant	225,214	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,118		23
Total Water Treatment Plant	8,118	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,396		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			2,313 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)			233,880 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	236,193
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			71,738 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			151,143 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,333 20
Total Pumping Plant	0	0	225,214
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			8,118 23
Total Water Treatment Plant	0	0	8,118
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			4,396 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	262,913		26
Transmission and Distribution Mains (343)	1,192,056	29,920	27
Fire Mains (344)	2,647		28
Services (345)	201,820	10,429	29
Meters (346)	137,673	9,096	30
Hydrants (348)	196,972	6,019	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,998,477	55,464	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	11,409	1,600	35
Computer Equipment (391.1)	0	860	36
Transportation Equipment (392)	29,034		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	12,960		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	3,034		41
Communication Equipment (397)	441		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,563		44
Other Tangible Property (399)	0		45
Total General Plant	61,441	2,460	
Total utility plant in service directly assignable	2,529,443	57,924	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,529,443	57,924	

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)			262,913 26
Transmission and Distribution Mains (343)			1,221,976 27
Fire Mains (344)			2,647 28
Services (345)	750		211,499 29
Meters (346)	2,170		144,599 30
Hydrants (348)			202,991 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,920	0	2,051,021
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			13,009 35
Computer Equipment (391.1)			860 36
Transportation Equipment (392)	6,600		22,434 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			12,960 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			3,034 41
Communication Equipment (397)			441 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			4,563 44
Other Tangible Property (399)			0 45
Total General Plant	6,600	0	57,301
Total utility plant in service directly assignable	9,520	0	2,577,847
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,520	0	2,577,847

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,969	11,969	1
February			10,775	10,775	2
March			12,171	12,171	3
April			12,071	12,071	4
May			12,688	12,688	5
June			14,129	14,129	6
July			15,223	15,223	7
August			12,479	12,479	8
September			10,862	10,862	9
October			11,222	11,222	10
November			10,931	10,931	11
December			11,405	11,405	12
Total annual pumpage	0	0	145,925	145,925	
Less: Water sold				91,532	13
Volume pumped but not sold				54,393	14
Volume sold as a percent of volume pumped				63%	15
Volume used for water production, water quality and system maintenance				34,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				34,000	19
Volume pumped but unaccounted for				20,393	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				649	23
Date of maximum: 12/12/2002					24
Cause of maximum:					25
Flushing for bacterial problem.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				286	26
Date of minimum: 12/22/2002					27
Total KWH used for pumping for the year				223,590	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)	
417 PARK WEST	#3	77	16	936,000	No	1
1401 FIRST STREET	#5	310	16	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#5		1
Location	417 PARK WEST AVENUE	1401 FIRST STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1967	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,100	650		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR		10
Year Installed	1975	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	50		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S		3
Year constructed	1917	1985		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	220	220		6
Total capacity in gallons (actual)	150,000	150,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5000	2.5000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	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	522	0	0	0	522	1
M	D	2.000	3,530	0	0	0	3,530	2
A	D	4.000	1,400	0	0	0	1,400	3
M	D	4.000	12,455	0	0	0	12,455	4
A	D	6.000	1,400	0	0	0	1,400	5
M	D	6.000	24,393	0	0	0	24,393	6
P	D	6.000	12,967	1,076	0	0	14,043	7
M	D	8.000	14,543	0	0	0	14,543	8
P	D	8.000	2,351	0	0	0	2,351	9
M	D	10.000	14,295	0	0	0	14,295	10
P	D	10.000	6,325	0	0	0	6,325	11
P	D	12.000	6,412	0	0	0	6,412	12
Total Within Municipality			100,593	1,076	0	0	101,669	
P	D	12.000	3,142	0	0	0	3,142	13
Total Outside of Municipality			3,142	0	0	0	3,142	
Total Utility			103,735	1,076	0	0	104,811	

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	1,003	11	3	0	1,011		1
M	1.000	128	5	0	0	133		2
M	1.250	5	0	0	0	5		3
M	1.500	4	0	0	0	4		4
M	2.000	18	0	0	0	18		5
M	4.000	3	0	0	0	3		6
M	6.000	3	0	0	0	3		7
M	8.000	1	1	0	0	2		8
Total Utility		1,165	17	3	0	1,179	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,272	54	7	0	1,319	133	1
1.000	31	4	2	0	33	4	2
1.250	3	0	0	0	3	0	3
1.500	27	1	3	0	25	12	4
2.000	24	0	0	0	24	8	5
3.000	3	0	0	0	3	0	6
4.000	4	1	0	0	5	1	7
Total:	1,364	60	12	0	1,412	158	

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	1,059	145	3	12	0	100	1,319	1
1.000	0	19	2	5	0	7	33	2
1.250	0	2	0	0	0	1	3	3
1.500	0	10	0	5	0	10	25	4
2.000	0	10	0	9	0	5	24	5
3.000	0	0	0	2	0	1	3	6
4.000	0	0	0	2	0	3	5	7
Total:	1,059	186	5	35	0	127	1,412	

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	7			6	13	1
Within Municipality	177	2		6	185	2
Total Fire Hydrants	184	2	0	12	198	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	154
Number of distribution system valves end of year:	298
Number of distribution valves operated during year:	267

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Watermain installed during 2002 was paid for by tax incremental district financing.

Water Services (Page W-16)

Replacement services were financed from utility earnings. Initial new services were financed by charged to the property owner in accord with tariff Cz-1 with the one large 8 inch service being financed by tax incremental district financing.

Hydrants and Distribution System Valves (Page W-18)

Adjustments in column (e) the result of physical count and development of card inventory system.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,747,079	1
Total Sales of Electricity	1,747,079	
Other Operating Revenues		
Forfeited Discounts (450)	3,969	2
Miscellaneous Service Revenues (451)	6,684	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	18,023	5
Interdepartmental Rents (455)	6,000	6
Other Electric Revenues (456)	274	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	34,950	
Total Operating Revenues	1,782,029	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,255,824	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	135,747	11
Customer Accounts Expenses (901-904)	22,320	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	135,559	14
Total Operation and Maintenance Expenses	1,549,450	
Other Expenses		
Depreciation Expense (403)	110,946	15
Amortization Expense (404-407)		16
Taxes (408)	55,533	17
Total Other Expenses	166,479	
Total Operating Expenses	1,715,929	
NET OPERATING INCOME	66,100	

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	3,969	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,969	
Miscellaneous Service Revenues (451):		
RECONNECTION AND METER READ-OUT CHARGES	6,684	3
Total Miscellaneous Service Revenues (451)	6,684	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
EQUIPMENT AND POLE CONTACT RENTAL	18,023	5
Total Rent from Electric Property (454)	18,023	
Interdepartmental Rents (455):		
WATER DEPARTMENT RENT OF SHOP	6,000	6
Total Interdepartmental Rents (455)	6,000	
Other Electric Revenues (456):		
RETAINED SALES TAX	274	7
Total Other Electric Revenues (456)	274	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,255,824	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,255,824	
Total Power Production Expenses	1,255,824	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	35,295	20
Line and Station Labor (561)	677	21
Line and Station Supplies and Expenses (562)	9,187	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	383	27
Maintenance of Lines (572)	81,295	28
Maintenance of Line Transformers (573)	59	29
Maintenance of Street Lighting and Signal Systems (574)	3,905	30
Maintenance of Meters (575)	4,946	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	135,747	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,470	33
Accounting and Collecting Labor (902)	9,604	34
Supplies and Expenses (903)	8,246	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	22,320	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,185	38
Office Supplies and Expenses (921)	5,749	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	12,744	41
Property Insurance (924)	1,555	42
Injuries and Damages (925)	3,194	43
Employee Pensions and Benefits (926)	68,280	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	13,141	46
Transportation Expenses (933)	15,649	47
Maintenance of General Plant (935)	62	48
Total Administrative and General Expenses	135,559	
 Total Operation and Maintenance Expenses	 1,549,450	

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		40,045	1
Social Security		13,006	2
Wisconsin Gross Receipts Tax		514	3
PSC Remainder Assessment		1,968	4
Other (specify): NONE			5
Total tax expense		55,533	

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			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200548				3
County tax rate	mills		5.336383				4
Local tax rate	mills		9.467989				5
School tax rate	mills		7.183401				6
Voc. school tax rate	mills		1.229785				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.418106				10
Less: state credit	mills		1.041732				11
Net tax rate	mills		22.376374				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.467989				14
Combined School Tax Rate	mills		8.413186				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.881175				17
Total Tax Rate	mills		23.418106				18
Ratio of Local and School Tax to Total	dec.		0.763562				19
Total tax net of state credit	mills		22.376374				20
Net Local and School Tax Rate	mills		17.085748				21
Utility Plant, Jan. 1	\$	2,795,034	2,795,034				22
Materials & Supplies	\$	75,534	75,534				23
Subtotal	\$	2,870,568	2,870,568				24
Less: Plant Outside Limits	\$	522,662	522,662				25
Taxable Assets	\$	2,347,906	2,347,906				26
Assessment Ratio	dec.		0.998243				27
Assessed Value	\$	2,343,781	2,343,781				28
Net Local & School Rate	mills		17.085748				29
Tax Equiv. Computed for Current Year	\$	40,045	40,045				30
Tax Equivalent per 1994 PSC Report	\$	25,397					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	40,045					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	750		34
Structures and Improvements (361)	0		35
Station Equipment (362)	472,567	36,314	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	342,528	92,874	38
Overhead Conductors and Devices (365)	310,490	62,945	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	147,433	31,488	41
Line Transformers (368)	474,882	11,713	42
Services (369)	145,392	15,288	43
Meters (370)	103,920	5,281	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	106,982	11,826	47
Total Distribution Plant	2,104,944	267,729	
GENERAL PLANT			
Land and Land Rights (389)	3,870		48
Structures and Improvements (390)	237,724		49
Office Furniture and Equipment (391)	41,155	1,901	50
Computer Equipment (391.1)	78,020	1,833	51
Transportation Equipment (392)	252,318	55,591	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	36,869		54
Laboratory Equipment (395)	12,199		55
Power Operated Equipment (396)	18,058		56
Communication Equipment (397)	2,861	3,074	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)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			750 34
Structures and Improvements (361)			0 35
Station Equipment (362)			508,881 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	17,178		418,224 38
Overhead Conductors and Devices (365)	10,555		362,880 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			178,921 41
Line Transformers (368)	0		486,595 42
Services (369)			160,680 43
Meters (370)	1,123		108,078 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	721		118,087 47
Total Distribution Plant	29,577	0	2,343,096
GENERAL PLANT			
Land and Land Rights (389)			3,870 48
Structures and Improvements (390)			237,724 49
Office Furniture and Equipment (391)			43,056 50
Computer Equipment (391.1)			79,853 51
Transportation Equipment (392)	37,400		270,509 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			36,869 54
Laboratory Equipment (395)			12,199 55
Power Operated Equipment (396)			18,058 56
Communication Equipment (397)			5,935 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	7,017		58
Other Tangible Property (399)	0		59
Total General Plant	690,091	62,399	
Total utility plant in service directly assignable	2,795,035	330,128	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	2,795,035	330,128	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			7,017 58
Other Tangible Property (399)			0 59
Total General Plant	37,400	0	715,090
Total utility plant in service directly assignable	66,977	0	3,058,186
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	66,977	0	3,058,186

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	1.50	19.98	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0
Customers served at other than rural rates:	10
Farm	11
Nonfarm	14
Total	14
Total customers on rural lines at end of year	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,282	Thursday	01/03/2002	09:30	2,945	1
February	02	5,132	Monday	02/04/2002	09:30	2,610	2
March	03	5,098	Monday	03/04/2002	09:15	2,665	3
April	04	4,885	Tuesday	04/16/2002	14:45	2,532	4
May	05	4,764	Tuesday	05/28/2002	11:15	2,580	5
June	06	5,887	Tuesday	06/25/2002	15:45	2,596	6
July	07	6,728	Monday	07/01/2002	13:45	3,101	7
August	08	6,313	Monday	08/26/2002	15:15	2,902	8
September	09	6,342	Wednesday	09/25/2002	15:00	2,772	9
October	10	4,735	Thursday	10/24/2002	13:00	2,441	10
November	11	4,729	Thursday	11/14/2002	10:45	2,497	11
December	12	5,149	Thursday	12/05/2002	10:45	3,175	12
Total		65,044				32,816	

System Name

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

Type of Reading	Supplier
15 minutes integrated	EXEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	32,816	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	32,816	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	31,567	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	31,567	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,249	27
Total Energy Losses	1,249	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.8061%	29
Total Disposition of Energy	32,816	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,236	9,924	1
Total Sales for Residential Sales		1,236	9,924	
Commercial & Industrial				
SMALL POWER	CP-1	9	4,354	2
LARGE POWER TIME OF DAY	CP-2	5	7,713	3
GENERAL SERVICE	GS-1	390	9,263	4
SECURITY LIGHTING	MS-2		45	5
Total Sales for Commercial & Industrial		404	21,375	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1		268	6
Total Sales for Public Street & Highway Lighting		0	268	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,640	31,567	

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)	
		588,678	2,350	591,028	1
0	0	588,678	2,350	591,028	
		221,449	1,705	223,154	2
34,195	20,678	353,985	3,448	357,433	3
		543,170	4,333	547,503	4
		3,624	24	3,648	5
34,195	20,678	1,122,228	9,510	1,131,738	
		24,190	123	24,313	6
0	0	24,190	123	24,313	
				0	7
0	0	0	0	0	
34,195	20,678	1,735,096	11,983	1,747,079	

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	XCEL ENERGY				1
Point of Delivery	Spooner Substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	24				4
Point of Metering	Spooner Substation				5
Total of 12 Monthly Maximum Demands -- kW	65,044				6
Average load factor	69.1102%				7
Total Cost of Purchased Power	1,255,824				8
Average cost per kWh	0.0383				9
On-Peak Hours (if applicable)	9:00am-9:00pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,140	1,805			12
February	1,106	1,504			13
March	1,115	1,550			14
April	1,050	1,481			15
May	1,013	1,567			16
June	1,144	1,452			17
July	1,308	1,793			18
August	1,198	1,705			19
September	1,188	1,584			20
October	1,060	1,381			21
November	1,079	1,418			22
December	1,246	1,928			23
Total kWh (000)	13,647	19,168			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	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)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Beaver Bro					1
Voltage--High Side	69					2
Voltage--Low Side	12					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	14					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	6,728					7
Dt and Hr of Such Maximum Demand	07/01/2002					8
	13:00					9
Kwh Output	32,816					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

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	1,618	406	18,747	1
Acquired during year	53	31	1,271	2
Total	1,671	437	20,018	3
Retired during year	36			4
Sales, transfers or adjustments increase (decrease)	23		187	5
Number end of year	1,658	437	20,205	6
Number end of year accounted for as follows:				7
In customers' use	1,618	345	14,979	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	40	92	5,226	12
Total end of year	1,658	437	20,205	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	165	136,680	1
Sodium Vapor	100	92	47,472	2
Sodium Vapor	150	11	8,316	3
Total		268	192,468	
Ornamental				
Mercury Vapor	175	22	19,300	4
Mercury Vapor	250	7	7,980	5
Mercury Vapor	400	4	15,562	6
Sodium Vapor	100	42	9,288	7
Total		75	52,130	
Other				
NONE		0		8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Additions to accounts 363, 364, 365, 367 and 368 were essential incurred with the project whereby a three-phase feeder and associated substation bay was constructed in accord with authority granted by the PSC in Docket 5630-CE-102.

The \$55,591.00 addition to account 392 was for a 2002 Ford bucket truck unit.
