



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Principal Office: P.O. BOX 38
VIOLA, WI 54664

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.

SIGNATURE PAGE

I JOHN SEVERSON of
(Person responsible for accounts)

VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/28/2003
(Date)

VILLAGE CLERK - TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Utility Address: P.O. BOX 38
VIOLA, WI 54664

When was utility organized? 5/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN SEVERSON

Title: VILLAGE CLERK

Office Address:

P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

E-mail Address:

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

Name: JOHN E. VIG, CPA

Title: MANAGING MEMEBER

Office Address: VIG & ASSOCIATES, LLC

117 WEST COURT STREET
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: WILLIAM DOOLAND

Title:

Office Address:

P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

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: JOHN E. VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
VIOLA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 3/6/2003

Period covered by most recent audit: FOR THE YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: ALAN BLAKELY

Title: ELECTRIC UTILITY OPERATOR

Office Address:
P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

E-mail Address:

Name: DAN BAKER

Title: WATER UTILITY OPERATOR

Office Address:
P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- WILLIAM DOOLAN
- GARY ERLANDSON
- WILFRED LAWTON
- WAYNE SCHREIBER
- JOHN SEVERSON

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)	454,444	441,581	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	315,939	270,759	2
Depreciation Expense (403)	79,606	62,619	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	52,274	52,835	5
Total Operating Expenses	447,819	386,213	
Net Operating Income	6,625	55,368	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,625	55,368	
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)	3,396	6,815	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	3,396	6,815	
Total Income	10,021	62,183	
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	10,021	62,183	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,114	9,989	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	16,087	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	13,114	26,076	
Net Income	(3,093)	36,107	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	598,704	562,597	20
Balance Transferred from Income (433)	(3,093)	36,107	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	595,611	598,704	

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 AND DIVIDEND INCOME	3,396	5
Total (Acct. 419):	3,396	
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):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & 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	145,341	309,103	0	0	454,444	1	
Less: interdepartmental sales	792	2,243	0	0	3,035	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					0	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	144,549	306,860	0	0	451,409		

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	26,271		26,271	1
Electric operating expenses	54,149		54,149	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	80,420	0	80,420	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,868,229	2,921,953	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	671,269	704,581	2
Net Utility Plant	2,196,960	2,217,372	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	23,582	21,920	7
Total Other Property and Investments	23,582	21,920	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	64,215	111,370	8
Temporary Cash Investments (132)	111,034	108,976	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	43,082	42,982	11
Other Accounts Receivable (143)	40	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	81,414	73,270	14
Materials and Supplies (150)	26,491	30,282	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	326,276	366,880	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,546,818	2,606,172	

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)	76,452	76,452	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	595,611	598,704	23
Total Proprietary Capital	672,063	675,156	
LONG-TERM DEBT			
Bonds (221)	493,404	195,700	24
Advances from Municipality (223)	0	6,710	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	493,404	202,410	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	300,000	27
Accounts Payable (232)	71,259	87,240	28
Payables to Municipality (233)	25,559	43,697	29
Customer Deposits (235)			30
Taxes Accrued (236)	40,074	40,074	31
Interest Accrued (237)	815	13,329	32
Other Current and Accrued Liabilities (238)	9,954	12,360	33
Total Current and Accrued Liabilities	147,661	496,700	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	11,757	9,973	36
Total Deferred Credits	11,757	9,973	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,221,933	1,221,933	41
Total Liabilities and Other Credits	2,546,818	2,606,172	

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)	1,263,180	0	0	1,605,049	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,263,180	0	0	1,605,049	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	214,501	0	0	456,768	10
Total Accumulated Provision	214,501	0	0	456,768	
Net Utility Plant	1,048,679	0	0	1,148,281	

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	191,325	513,256			704,581	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,286	56,320			79,606	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	790				790	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,076	56,320	0	0	80,396	13
Debits during year						14
Book cost of plant retired	900	112,808			113,708	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	900	112,808	0	0	113,708	19
Balance End of Year	214,501	456,768	0	0	671,269	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	2,461				2,461	2,908	1
Other			21,191		21,191	24,431	2
Total Electric Utility					23,652	27,339	

Account	Total End of Year	Amount Prior Year	
Electric utility total	23,652	27,339	1
Water utility	2,839	2,943	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	26,491	30,282	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	76,452	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>76,452</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MRBS	07/09/1990	06/01/2030	5.00%	195,700	1
ELECTRIC SYSTEME MRBS	07/01/2002	07/07/2007	4.75%	297,704	2
Total Bonds (Account 221):				493,404	

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	40,074	1
Accruals:		
Charged water department expense	29,587	2
Charged electric department expense	22,687	3
Charged sewer department expense	197	4
Other (explain):		
NONE		5
Total Accruals and other credits	52,471	
Taxes paid during year:		
County, state and local taxes	40,074	6
Social Security taxes	10,022	7
PSC Remainder Assessment	466	8
Other (explain):		
LICENSE FEE	1,909	9
Total payments and other debits	52,471	
Balance end of year	40,074	

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 MRB	829	9,851	9,865	815	1
ELECTRIC MRB		3,263	3,263	0	2
Subtotal	829	13,114	13,128	815	
Advances from Municipality (223)					
WI TRUST FUND TO GENERAL	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
BOND ANTICIPATION NOTE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
BOND ANTICIPATION NOTE	12,500		12,500	0	5
Subtotal	12,500	0	12,500	0	
Total	13,329	13,114	25,628	815	

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	874,410	21,597	325,926	0	0	1,221,933	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	874,410	21,597	325,926	0	0	1,221,933	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	775,225	4,487	315,547			1,095,259	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER UTILITY-DEPRECIATION RESERVE-SAVINGS	16,640	3
WATER-BOND & INTEREST RESERVE-SAVINGS	4,942	4
ELECTRIC UTILITY-CDBG FUNDS	2,000	5
Total (Acct. 125):	23,582	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,479	7
Electric	33,603	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	43,082	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	40	13
Total (Acct. 143):	40	
Receivables from Municipality (145):		
GENERAL-HYDRANT RENTAL	48,380	14
SEWER & WATER- MISCELLANEOUS	1,086	15
SEWER-MISC, W/S ALLOCATION	31,948	16
Total (Acct. 145):	81,414	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):		0
Payables to Municipality (233):		
WATER PAYABLE TO GENERAL-MISCELLANEOUS EXPENSES	7,023	20
WATER PAYABLE TO ELECTRIC- MISCELLANEOUS EXPENSES	782	21
ELECTRIC PAYABLE TO GENERAL-INSURANCE & EQUIP FUEL RENT	17,754	22
Total (Acct. 233):	25,559	
Other Deferred Credits (253):		
DEFERRED REVENUE PUBLIC BENEFITS	9,613	23
DEFERED CREDIT WHICH WILL BE PASSED ON TO CUSTOMERS	2,144	24
Total (Acct. 253):	11,757	

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	1,259,859	1,235,958	0	0	2,495,817	1
Materials and Supplies	2,891	25,495	0	0	28,386	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	202,913	485,012	0	0	687,925	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	874,410	347,523	0	0	1,221,933	6
Other (specify):						
NONE					0	7
Average Net Rate Base	185,427	428,918	0	0	614,345	
Net Operating Income	21,354	(14,729)	0	0	6,625	8
Net Operating Income as a percent of Average Net Rate Base						
	11.52%	-3.43%	N/A	N/A	1.08%	

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	76,452	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	597,157	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	673,609	
Net Income		
Net Income	(3,093)	5
Percent Return on Proprietary Capital	-0.46%	

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.

\$300,000 ELECTRIC SYSTEM REVENUE BOND ISSUED TO PAY OFF BOND ANTICIPATION NOTE.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

CONSTRUCTION WORK IN PROGRESS FOR THE ELECTRIC DIESEL GENERATING UNIT WAS CLOSED TO PLANT IN 2002.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-18)

A correction was made to the amount of federal and state grants in aid received for utility construction due to the amount entered in 2001 was in error.

Signature Page (Page ii)

To the Village Board
Viola Municipal Electric & Water Utility
Viola, Wisconsin 54664

We have compiled the balance sheets of the Viola Municipal Electric & Water Utility as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

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

Vig & Associates, LLC
March 28, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review 2003
August 7, 2003

Mr. John Severson, Village Clerk
Viola Municipal Electric and Water Utilities
P.O. Box 38
Viola, WI 54664-0038

Re: 2002 Analytical Review DWCCA-6130-ELE

Dear Mr. Severson:

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

1. Does the water utility have any plant accounts or property units which are fully-depreciated? If so, please identify these amounts. If all accounts are still being depreciated, provide the computation of \$24,076 depreciation accruals on page F-8, row 13, column B.
2. On Page F-19, \$7,023 is reported in Account 233 as miscellaneous expenses payable to general. Please furnish a brief explanation such as a short list. Amounts over \$5,000, even those grouped, are to be fully described.
3. On Page W-5, Administrative and General Expenses increased over 25 percent and \$5,000. Please furnish an explanation.
4. On Page E-3, Administrative and General Expenses increased over 25 percent and \$5,000. Please furnish an explanation.
5. On Page W-4, an amount is reported in Account 474 described as "MUNI STATE TRUST PAYMENT MADE IN PREVIOUS YEAR." Who paid this amount, when was it paid and where was it recorded previously? What is the explanation for recording it as a revenue in 2002?
6. On Page W-4, an amount is reported in Account 474 described as "well abandonment". Please furnish an explanation of this. What well was abandoned, who paid this amount and why is it a utility revenue? 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

FINANCIAL SECTION FOOTNOTES

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

ELE:pr:w:\compl\Analytical Reviews\2002 analytical review letters\6130
Viola.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	134,699	1
Total Sales of Water	134,699	
Other Operating Revenues		
Forfeited Discounts (470)	660	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,982	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,642	
Total Operating Revenues	145,341	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	174	8
Pumping Expenses (620-625)	6,977	9
Water Treatment Expenses (630-635)	6,562	10
Transmission and Distribution Expenses (640-655)	13,613	11
Customer Accounts Expenses (901-904)	11,094	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	32,694	14
Total Operation and Maintenance Expenses	71,114	
Other Operating Expenses		
Depreciation Expense (403)	23,286	15
Amortization Expense (404-407)		16
Taxes (408)	29,587	17
Total Other Operating Expenses	52,873	
Total Operating Expenses	123,987	
NET OPERATING INCOME	21,354	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	307	11,946	66,169	4
Commercial	38	1,739	9,918	5
Industrial				6
Total Metered Sales to General Customers (461)	345	13,685	76,087	
Private Fire Protection Service (462)	1		436	7
Public Fire Protection Service (463)	1		48,380	8
Other Sales to Public Authorities (464)	15	1,702	9,004	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	1	792	12
Total Sales of Water	363	15,388	134,699	

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)	48,380	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)	48,380	
Forfeited Discounts (470):		
Customer late payment charges	660	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	660	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	632	10
Other (specify): WELL ABANDONMENT	2,494	11
MISCELLANEOUS	146	12
MUNI STATE TRUST PAYMENT MADE IN PREVIOUS YEAR	6,710	13
Total Other Water Revenues (474)	9,982	
Amortization of Construction Grants (475):		
NONE		14
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)		3
Maintenance of Water Source Plant (605)	174	4
Total Source of Supply Expenses	174	
 PUMPING EXPENSES		
Operation Labor (620)	1,372	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	2,295	7
Operation Supplies and Expenses (623)	2,142	8
Maintenance of Pumping Plant (625)	1,168	9
Total Pumping Expenses	6,977	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	2,112	10
Chemicals (631)	2,199	11
Operation Supplies and Expenses (632)	2,251	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	6,562	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	2,257	14
Operation Supplies and Expenses (641)	1,552	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,639	16
Maintenance of Mains (651)	1,350	17
Maintenance of Services (652)	707	18
Maintenance of Meters (653)	223	19
Maintenance of Hydrants (654)	3,885	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	13,613	

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)	1,504	22
Accounting and Collecting Labor (902)	6,884	23
Supplies and Expenses (903)	2,706	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	11,094	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,170	27
Office Supplies and Expenses (921)	3,600	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	4,905	30
Property Insurance (924)	1,365	31
Injuries and Damages (925)	1,154	32
Employee Pensions and Benefits (926)	8,580	33
Regulatory Commission Expenses (928)	15	34
Miscellaneous General Expenses (930)	6,136	35
Transportation Expenses (933)	1,407	36
Maintenance of General Plant (935)	362	37
Total Administrative and General Expenses	32,694	
 Total Operation and Maintenance Expenses	71,114	

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		26,330	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		197	2
Net property tax equivalent		26,133	
Social Security		3,316	3
PSC Remainder Assessment		138	4
Other (specify): NONE			5
Total tax expense		<u>29,587</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			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196158	0.198150			3
County tax rate	mills		7.116510	6.373366			4
Local tax rate	mills		3.525870	3.561670			5
School tax rate	mills		10.870373	10.980749			6
Voc. school tax rate	mills		1.835503	1.854140			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		23.544414	22.968075			10
Less: state credit	mills		1.709512	1.707170			11
Net tax rate	mills		21.834902	21.260905			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.525870	3.561670			14
Combined School Tax Rate	mills		12.705876	12.834889			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		16.231746	16.396559			17
Total Tax Rate	mills		23.544414	22.968075			18
Ratio of Local and School Tax to Total	dec.		0.689410	0.713885			19
Total tax net of state credit	mills		21.834902	21.260905			20
Net Local and School Tax Rate	mills		15.053192	15.177836			21
Utility Plant, Jan. 1	\$	1,256,537	955,323	301,214			22
Materials & Supplies	\$	2,943	2,943	0			23
Subtotal	\$	1,259,480	958,266	301,214			24
Less: Plant Outside Limits	\$	13,340	0	13,340			25
Taxable Assets	\$	1,246,140	958,266	287,874			26
Assessment Ratio	dec.		1.019600	1.009300			27
Assessed Value	\$	1,267,599	977,048	290,551			28
Net Local & School Rate	mills		15.053192	15.177836			29
Tax Equiv. Computed for Current Year	\$	19,118	14,708	4,410			30
Tax Equivalent per 1994 PSC Report	\$	26,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,330					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)	0		4
Structures and Improvements (311)	81		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,879		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	46,960	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	11,138		13
Boiler Plant Equipment (322)	83,882		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,565		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	161,585	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,967		23
Total Water Treatment Plant	2,967	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	22,989		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)			81	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			46,879	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	46,960	
PUMPING PLANT				
Land and Land Rights (320)		11,138	11,138	12
Structures and Improvements (321)		72,744	83,882	13
Boiler Plant Equipment (322)		(83,882)	0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			66,565	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	161,585	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,967	23
Total Water Treatment Plant	0	0	2,967	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			22,989	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)	154,379	3,884	26
Transmission and Distribution Mains (343)	662,265		27
Fire Mains (344)	0		28
Services (345)	102,910		29
Meters (346)	25,681	1,528	30
Hydrants (348)	61,606	2,130	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,029,830	7,542	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,211		35
Computer Equipment (391.1)	5,588		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	4,634		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	763		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	15,196	0	
Total utility plant in service directly assignable	1,256,538	7,542	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	1,256,538	7,542	

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)			158,263 26
Transmission and Distribution Mains (343)			662,265 27
Fire Mains (344)			0 28
Services (345)			102,910 29
Meters (346)	200		27,009 30
Hydrants (348)	700		63,036 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	900	0	1,036,472
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)		(4,211)	0 35
Computer Equipment (391.1)		(1,377)	4,211 36
Transportation Equipment (392)		5,588	5,588 37
Stores Equipment (393)		(4,634)	0 38
Tools, Shop and Garage Equipment (394)		4,634	4,634 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			763 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	15,196
Total utility plant in service directly assignable	900	0	1,263,180
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	900	0	1,263,180

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,496	1,496	1
February			1,329	1,329	2
March			1,394	1,394	3
April			1,365	1,365	4
May			1,886	1,886	5
June			1,550	1,550	6
July			1,918	1,918	7
August			1,664	1,664	8
September			1,579	1,579	9
October			1,532	1,532	10
November			1,490	1,490	11
December			1,483	1,483	12
Total annual pumpage	0	0	18,686	18,686	
Less: Water sold				15,388	13
Volume pumped but not sold				3,298	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				500	16
Volume related to equipment/system malfunction				1,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,500	19
Volume pumped but unaccounted for				1,798	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				116	23
Date of maximum: 7/19/2002					24
Cause of maximum:					25
CONTROL FACTOR					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 5/31/2002					27
Total KWH used for pumping for the year				31,105	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)	
RAILROAD STREET	3	350	10	288,000	Yes	1
MCKINLEY STREET	4	400	14	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	WELL 3	WELL 4	1
Location	RAILROAD STREET	MCKINLEY STREET	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	F-M	F-M	5
Year Installed	1989	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	9 10
Year Installed	1989	1990	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	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 23
Year Installed			24
Type			25
Horsepower			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	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	140,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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	4.000	1,762	0	0	0	1,762	1
M	D	6.000	13,223	0	0	0	13,223	2
P	D	6.000	10,234	0	0	0	10,234	3
M	D	8.000	5,883	0	0	0	5,883	4
P	D	8.000	1,415	0	0	0	1,415	5
Total Within Municipality			32,517	0	0	0	32,517	
P	D	8.000	1,350	0	0	0	1,350	6
Total Outside of Municipality			1,350	0	0	0	1,350	
Total Utility			33,867	0	0	0	33,867	

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	312	0	0	0	312	25	1
M	1.000	57	0	0	0	57		2
M	1.250	2	0	0	0	2		3
M	1.500	1	0	0	0	1		4
M	2.000	5	0	0	0	5		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
Total Utility		381	0	0	0	381	25	

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	375	24	8	0	391	13	1
1.000	9	0	0	0	9	1	2
1.500	2	0	0	0	2	0	3
2.000	3	0	0	0	3	0	4
3.000	2	0	0	0	2	0	5
4.000	2	0	0	0	2	1	6
6.000	1	0	0	0	1	1	7
Total:	394	24	8	0	410	16	

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	318	40	0	7	1	25	391	1
1.000	0	5	0	4	0	0	9	2
1.500	0	0	0	1	0	1	2	3
2.000	0	1	0	1	0	1	3	4
3.000	0	0	0	1	1	0	2	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	1	0	0	1	7
Total:	318	46	0	16	3	27	410	

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	1				1	1
Within Municipality	55	2	2		55	2
Total Fire Hydrants	56	2	2	0	56	
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: 45

Number of distribution system valves end of year: 134

Number of distribution valves operated during year: 102

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

A/C - 320, 321, 322, 391, 391.1, 392, 393, & 394 WERE ADJUSTED DUE TO THE BALANCES BEING ENTERED ON THE WRONG LINE in 2001.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	305,299	1
Total Sales of Electricity	305,299	
Other Operating Revenues		
Forfeited Discounts (450)	1,808	2
Miscellaneous Service Revenues (451)	1,996	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	3,804	
Total Operating Revenues	309,103	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	149,013	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	22,134	11
Customer Accounts Expenses (901-904)	22,135	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	51,543	14
Total Operation and Maintenance Expenses	244,825	
Other Expenses		
Depreciation Expense (403)	56,320	15
Amortization Expense (404-407)		16
Taxes (408)	22,687	17
Total Other Expenses	79,007	
Total Operating Expenses	323,832	
NET OPERATING INCOME	(14,729)	

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	1,808	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	1,808	
Miscellaneous Service Revenues (451):		
CAPACITY CHARGES	1,996	3
Total Miscellaneous Service Revenues (451)	1,996	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
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)	848	11
Fuel (539)	3,461	12
Operation Supplies and Expenses (540)	1,005	13
Maintenance of Other Power Production Plant (543)	0	14
Total Other Power Generation Expenses	5,314	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	143,699	15
Other Expenses (546)	0	16
Total Other Power Supply Expenses	143,699	
Total Power Production Expenses	149,013	
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)	59	20
Line and Station Labor (561)	6,251	21
Line and Station Supplies and Expenses (562)	2,771	22
Street Lighting and Signal System Expenses (565)	686	23
Meter Expenses (566)	242	24
Customer Installations Expenses (567)	996	25
Miscellaneous Distribution Expenses (569)	212	26
Maintenance of Structures and Equipment (571)	1,179	27
Maintenance of Lines (572)	8,567	28
Maintenance of Line Transformers (573)	175	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)	996	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	22,134	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,185	33
Accounting and Collecting Labor (902)	11,327	34
Supplies and Expenses (903)	8,623	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	22,135	
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)	5,579	38
Office Supplies and Expenses (921)	5,352	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	5,147	41
Property Insurance (924)	2,766	42
Injuries and Damages (925)	3,069	43
Employee Pensions and Benefits (926)	13,935	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	8,190	46
Transportation Expenses (933)	5,068	47
Maintenance of General Plant (935)	2,437	48
Total Administrative and General Expenses	51,543	
 Total Operation and Maintenance Expenses	 244,825	

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		13,744	1
Social Security		6,706	2
Wisconsin Gross Receipts Tax		1,909	3
PSC Remainder Assessment		328	4
Other (specify): NONE			5
Total tax expense		22,687	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196158	0.198150			3
County tax rate	mills		7.116510	6.373366			4
Local tax rate	mills		3.525870	3.561670			5
School tax rate	mills		10.870373	10.980749			6
Voc. school tax rate	mills		1.835503	1.854140			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		23.544414	22.968075			10
Less: state credit	mills		1.709512	1.707170			11
Net tax rate	mills		21.834902	21.260905			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.525870	3.561670			14
Combined School Tax Rate	mills		12.705876	12.834889			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		16.231746	16.396559			17
Total Tax Rate	mills		23.544414	22.968075			18
Ratio of Local and School Tax to Total	dec.		0.689410	0.713885			19
Total tax net of state credit	mills		21.834902	21.260905			20
Net Local and School Tax Rate	mills		15.053192	15.177836			21
Utility Plant, Jan. 1	\$	866,871	460,809	406,062			22
Materials & Supplies	\$	27,338	13,669	13,669			23
Subtotal	\$	894,209	474,478	419,731			24
Less: Plant Outside Limits	\$	24,995	0	24,995			25
Taxable Assets	\$	869,214	474,478	394,736			26
Assessment Ratio	dec.		1.019600	1.009300			27
Assessed Value	\$	882,185	483,778	398,407			28
Net Local & School Rate	mills		15.053192	15.177836			29
Tax Equiv. Computed for Current Year	\$	13,329	7,282	6,047			30
Tax Equivalent per 1994 PSC Report	\$	13,744					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	13,744					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)	475	0	1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	475	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)	1,793		18
Structures and Improvements (341)	21,177		19
Fuel Holders, Producers and Accessories (342)	1,480		20
Prime Movers (343)	76,044	0	21
Generators (344)	18,080	728,124	22
Accessory Electric Equipment (345)	17,744	14,100	23
Miscellaneous Power Plant Equipment (346)	840	0	24
Total Other Production Plant	137,158	742,224	
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)			475 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	475
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)			1,793 18
Structures and Improvements (341)			21,177 19
Fuel Holders, Producers and Accessories (342)			1,480 20
Prime Movers (343)	76,044		0 21
Generators (344)	18,080		728,124 22
Accessory Electric Equipment (345)	17,744		14,100 23
Miscellaneous Power Plant Equipment (346)	840		0 24
Total Other Production Plant	112,708	0	766,674
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)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	140,036	1,505	38
Overhead Conductors and Devices (365)	119,205	33,255	39
Underground Conduit (366)	121	0	40
Underground Conductors and Devices (367)	47,394	29,435	41
Line Transformers (368)	110,024	22,895	42
Services (369)	97,927	835	43
Meters (370)	21,535	1,040	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	37,735	0	47
Total Distribution Plant	573,977	88,965	
GENERAL PLANT			
Land and Land Rights (389)	7,000		48
Structures and Improvements (390)	21,305		49
Office Furniture and Equipment (391)	2,009		50
Computer Equipment (391.1)	4,211		51
Transportation Equipment (392)	97,724		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	9,835		54
Laboratory Equipment (395)	3,246		55
Power Operated Equipment (396)	3,423	19,800	56
Communication Equipment (397)	6,505		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)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	100		141,441 38
Overhead Conductors and Devices (365)			152,460 39
Underground Conduit (366)			121 40
Underground Conductors and Devices (367)			76,829 41
Line Transformers (368)			132,919 42
Services (369)			98,762 43
Meters (370)			22,575 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			37,735 47
Total Distribution Plant	100	0	662,842
GENERAL PLANT			
Land and Land Rights (389)			7,000 48
Structures and Improvements (390)			21,305 49
Office Furniture and Equipment (391)			2,009 50
Computer Equipment (391.1)			4,211 51
Transportation Equipment (392)			97,724 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			9,835 54
Laboratory Equipment (395)			3,246 55
Power Operated Equipment (396)			23,223 56
Communication Equipment (397)			6,505 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)	0		58
Other Tangible Property (399)	0		59
Total General Plant	155,258	19,800	
Total utility plant in service directly assignable	866,868	850,989	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	866,868	850,989	

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	0	0	175,058
Total utility plant in service directly assignable	112,808	0	1,605,049
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	112,808	0	1,605,049

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)		6.50	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		0.35	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 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 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	865	Monday	01/07/2002	11:00	468	1
February	02	886	Monday	02/04/2002	09:00	415	2
March	03	905	Monday	03/04/2002	10:00	456	3
April	04	775	Monday	04/08/2002	12:00	392	4
May	05	717	Thursday	05/30/2002	17:00	376	5
June	06	929	Monday	06/24/2002	17:00	390	6
July	07	1,076	Monday	07/08/2002	18:00	446	7
August	08	961	Thursday	08/01/2002	15:00	420	8
September	09	1,078	Monday	09/09/2002	15:00	418	9
October	10	877	Friday	10/18/2002	19:00	432	10
November	11	881	Monday	11/25/2002	18:00	443	11
December	12	949	Tuesday	12/17/2002	18:00	505	12
Total		10,899				5,161	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
30 minutes integrated	DPC

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	46	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	46	7
Purchases	5,162	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	5,208	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	4,789	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
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	4,789	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	419	27
Total Energy Losses	419	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	8.0453%	29
Total Disposition of Energy	5,208	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)	(f)
Residential Sales					
RESIDENTIAL	RG-1	338	2,482	1	
Total Sales for Residential Sales		338	2,482		
Commercial & Industrial					
INTERDEPARTMENTAL	CG-1	3	31	2	
SMALL COMMERCIAL - RURAL	CG-1	1	2	3	
SMALL COMMERCIAL & INDUSTRIAL	CG-1	81	1,009	4	
LARGE COMMERCIAL - INDUSTRIAL	CP-1	4	1,141	5	
Total Sales for Commercial & Industrial		89	2,183		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	797	124	6	
Total Sales for Public Street & Highway Lighting		797	124		
Sales for Resale					
NONE				7	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,224	4,789		

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)	
		169,222	(11,237)	157,985	1
0	0	169,222	(11,237)	157,985	
		2,381	(138)	2,243	2
		228	(7)	221	3
		71,244	(4,535)	66,709	4
4,277		68,231	(4,649)	63,582	5
4,277	0	142,084	(9,329)	132,755	
		15,079	(520)	14,559	6
0	0	15,079	(520)	14,559	
				0	7
0	0	0	0	0	
4,277	0	326,385	(21,086)	305,299	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	GENERATION STATION				2
Type of Power Purchased (firm, dump, etc.)	NON FIRM				3
Voltage at Which Delivered					4
Point of Metering	GENERATION STATION				5
Total of 12 Monthly Maximum Demands -- kW	10,899				6
Average load factor	64.8671%				7
Total Cost of Purchased Power	143,699				8
Average cost per kWh	0.0278				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	468				12
February	415				13
March	456				14
April	392				15
May	376				16
June	390				17
July	446				18
August	420				19
September	418				20
October	432				21
November	443				22
December	505				23
Total kWh (000)	5,161	0			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)	46	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	935	7
Date and Hour of Such Maximum Demand	7/1/2002 18	8
Load Factor	0.0056	9
Maximum Net Generation in Any One Day	8,592	10
Date of Such Maximum	7/17/2002	11
Number of Hours Generators Operated	6	12
Maximum Continuous or Dependable Capacity--kW	1,800	13
Is Plant Owned or Leased?		14
Total Production Expenses	5,314	15
Cost per kWh of Net Generation (\$)	116	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	3	20
May	0	21
June	4	22
July	26	23
August	0	24
September	0	25
October	0	26
November	0	27
December	13	28
Total kWh (000)	46	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	83	32
Average Cost per Barrel of Oil Burned (\$)	40.7400	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	13	38
kWh Net Generation per Gallon of Lubr. Oil	9220	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 (\$)	0.0700	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	VIOLA GENE			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	46			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	935			7
Date and Hour of Such Maximum Demand	7/1/2002 18			8
Load Factor	0.0056			9
Maximum Net Generation in Any One Day	8,592			10
Date of Such Maximum	07/17/2002			11
Number of Hours Generators Operated	6			12
Maximum Continuous or Dependable Capacity--kW	1,800			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	5,314			15
Cost per kWh of Net Generation (\$)	115.5217			16
Monthly Net Generation --- kWh (000):				17
January				18
February				19
March				20
April	3			21
May				22
June	4			23
July	26			24
August				25
September				26
October				27
November				28
December	13			29
Total kWh (000)	46			30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)	83			33
Average Cost per Barrel of Oil Burned (\$)	40.7400			34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)				38
kWh Net Generation per Gallon of Fuel Oil	13			39
kWh Net Generation per Gallon of Lubr. Oil	9,220			40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
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 (\$)	0.0700			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>0</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
VIOLA GENE	1	2002	RECIP	CUMMINS	1,800	2,000	1
Total						<u>2,000</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)		
2002	2,400			1,800	1,800	1,800	1,800
Total		0	0	1,800	1,800	1,800	1,800

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)		

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	489	94	3,409	1
Acquired during year	1	12	321	2
Total	490	106	3,730	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	490	106	3,730	6
Number end of year accounted for as follows:				7
In customers' use	428	66	2,697	8
In utility's use	3	3	30	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	59	37	1,003	12
Total end of year	490	106	3,730	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	98	48,560	1
Sodium Vapor	250	21	43,518	2
Total		119	92,078	
Ornamental				
Sodium Vapor	250	26	26,759	3
Total		26	26,759	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Maintenance of lines & distribution (572) increased due to the utility experiencing high volume of line maintenance.

Electric Utility Plant in Service (Page E-06)

A/C - 344, 345, 365, 367, & 368 -The additions are a result of the utility placing Cummins generators into service.

A/C - 396 - The utility purchased a trencher in 2002.
