



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 811 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 811 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

When was utility organized? 1/1/1909

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BETH HEMMERSBACH

Title: VILLAGE CLERK -

Office Address:

811 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

Telephone: (608) 654 - 7828

Fax Number: (608) 654 - 7983

E-mail Address: villageofcashton@centurytel.net

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

Name: JOHN E VIG CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES LLC

117 WEST COURT STREET
P.O. BOX 271
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: ROBERT AMUNDSON

Title: VILLAGE PRESIDENT

Office Address:

811 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

Telephone: (608) 654 - 7828

Fax Number: (608) 654 - 7983

E-mail Address: villageofcashton@centurytel.net

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
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 1/14/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: JOHN HAUSER

Title: UTILITY SUPERVISOR

Office Address:
709 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

Telephone: (608) 654 - 5160

Fax Number: (608) 654 - 7383

E-mail Address: villageofcashton@centurytel.net

Name of utility commission/committee: CASHTON BOARD OF TRUSTEES

Names of members of utility commission/committee:

- MR ROBERT AMUNDSON, PRESIDENT
- MRS BETH HEMMERSBACH, CLERK-TREASURER
- MRS LINDA HORSWILL-GUTIERREZ, TRUSTEE
- MR LARRY HUTCHINSON, TRUSTEE
- MR LEVI MILLER, TRUSTEE
- MR SCOTT MLSNA, TRUSTEE
- MR DAVE QUACKENBUSH, TRUSTEE
- MR STEVEN TRESCHER, TRUSTEE

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	602,398	587,224	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	433,419	421,263	2
Depreciation Expense (403)	83,771	66,962	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	49,290	50,333	5
Total Operating Expenses	566,480	538,558	
Net Operating Income	35,918	48,666	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	35,918	48,666	
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)	13,989	18,131	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	13,989	18,131	
Total Income	49,907	66,797	
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	49,907	66,797	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,046	1,106	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)	22,251	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	24,297	1,106	
Net Income	25,610	65,691	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,553,051	1,487,360	20
Balance Transferred from Income (433)	25,610	65,691	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)	1,578,661	1,553,051	

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):		
ON BANK DEPOSITS	13,989	5
Total (Acct. 419):	13,989	
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	138,699	463,699	0	0	602,398	1
Less: interdepartmental sales	0	9,276	0	0	9,276	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	138,699	454,423	0	0	593,122	

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	16,472		16,472	1
Electric operating expenses	67,322		67,322	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	3,611		3,611	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	87,405	0	87,405	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,859,081	2,087,765	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,023,781	974,586	2
Net Utility Plant	1,835,300	1,113,179	
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)	38,301	68,273	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	38,301	68,273	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	545,060	232,879	8
Temporary Cash Investments (132)		335,654	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	52,283	50,173	11
Other Accounts Receivable (143)	9,682	41,480	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	2,965	14
Materials and Supplies (150)	51,516	50,323	15
Prepayments (165)	3,461	2,760	16
Other Current and Accrued Assets (170)		624	17
Total Current and Accrued Assets	662,002	716,858	
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	2,535,603	1,898,310	

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)	145,963	145,963	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,578,661	1,553,051	23
Total Proprietary Capital	1,724,624	1,699,014	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	16,668	20,300	26
Total Long-Term Debt	16,668	20,300	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	600,000	0	27
Accounts Payable (232)	26,786	55,180	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		195	30
Taxes Accrued (236)	42,398	0	31
Interest Accrued (237)	2,014	1,106	32
Other Current and Accrued Liabilities (238)	643	513	33
Total Current and Accrued Liabilities	671,841	56,994	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	4,337	5,045	36
Total Deferred Credits	4,337	5,045	
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)	118,133	116,957	41
Total Liabilities and Other Credits	2,535,603	1,898,310	

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)	1,048,297	0	0	1,807,932	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)	2,852	0			7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,051,149	0	0	1,807,932	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	215,371	0	0	808,410	10
Total Accumulated Provision	215,371	0	0	808,410	
Net Utility Plant	835,778	0	0	999,522	

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	205,896	768,690			974,586	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,850	61,921			83,771	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,050				1,050	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		5,300			5,300	10
Other credits (specify):						11
					0	12
Total credits	22,900	67,221	0	0	90,121	13
Debits during year						14
Book cost of plant retired	13,425	24,750			38,175	15
Cost of removal		2,751			2,751	16
Other debits (specify):						17
					0	18
Total debits	13,425	27,501	0	0	40,926	19
Balance End of Year	215,371	808,410	0	0	1,023,781	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.20%	4.43%				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	3,918				3,918	3,911	1
Other			40,646		40,646	40,772	2
Total Electric Utility					44,564	44,683	

Account	Total End of Year	Amount Prior Year	
Electric utility total	44,564	44,683	1
Water utility	6,952	5,640	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	51,516	50,323	

**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	145,963	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>145,963</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CAPITAL LEASE	01/10/2001	01/10/2006	5.60%	16,668	1
Total for Account 224				16,668	
Notes Payable (231)					
BOND ANTICIPATION NOTE	01/10/2002	01/10/2003	5.10%	600,000	2
Total for Account 231				600,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	21,367	2
Charged electric department expense	27,923	3
Charged sewer department expense	413	4
Other (explain):		
NONE		5
Total Accruals and other credits	49,703	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	6,668	7
PSC Remainder Assessment	604	8
Other (explain):		
WI GROSS RECEIPTS TAX	33	9
Total payments and other debits	7,305	
Balance end of year	42,398	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASE PAYABLE	1,106	2,046	1,138	2,014	3
Subtotal	1,106	2,046	1,138	2,014	
Notes Payable (231)					
ELECTRIC BOND ANTICIPATION NOTES PAYABLE	0	22,251	22,251	0	4
Subtotal	0	22,251	22,251	0	
Total	1,106	24,297	23,389	2,014	

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	116,577	380	0	0	0	116,957	1
Add credits during year:							
For Services	1,176					1,176	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	117,753	380	0	0	0	118,133	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	55,532					55,532	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):		
INVESTMENT IN SEWER UTILITY	38,301	1
Total (Acct. 123):	38,301	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,942	5
Electric	44,341	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	52,283	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	3,002	9
Merchandising, jobbing and contract work		10
Other (specify):		
POLE RENTALS	3,370	11
MISCELLANEOUS RECEIVABLES AND AMTS DUE FROM VENDOR	3,310	12
Total (Acct. 143):	9,682	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE PREMIUMS	3,461	14
Total (Acct. 165):	3,461	
Extraordinary Property Losses (182):		
NONE		15
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)	
Other Deferred Debits (183):		
NONE	16	
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	17	
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PUBLIC BENEFITS CHARGES	4,337	18
Total (Acct. 253):	4,337	

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	1,042,126	1,400,674	0	0	2,442,800	1
Materials and Supplies	6,296	44,623	0	0	50,919	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	210,633	788,550	0	0	999,183	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	117,165	380	0	0	117,545	6
Other (specify):						
NONE					0	7
Average Net Rate Base	720,624	656,367	0	0	1,376,991	
Net Operating Income	43,568	(7,650)	0	0	35,918	8
Net Operating Income as a percent of Average Net Rate Base						
	6.05%	-1.17%	N/A	N/A	2.61%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	145,963	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,565,856	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,711,819	
Net Income		
Net Income	25,610	5
 Percent Return on Proprietary Capital	 1.50%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

none

3. Extensions of service.

no significant service extensions

4. Estimated changes in revenues due to rate changes.

No changes in tariff's in 2002

5. Obligations incurred or assumed, excluding commercial paper.

THE ELECTRIC UTILITY ISSUED \$600,000 OF BOND ANTICIPATION NOTES IN JANUARY 2002 TO FINANCE THE NEW DIESEL GENERATING UNIT.

6. Formal proceedings with the Public Service Commission.

The utility filed an electric rate increase in December 2002. A hearing on the application is expected in April 2003.

7. Any additional matters.

The utility placed its new diesel generating unit in service in 2002. This addition was authorized by the Wisconsin PSC in 2001.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

To the Village Board
of the Village of Cashton
Cashton, Wisconsin 54619

We have compiled the balance sheets of the Village of Cashton Municipal Electric and 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 29, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

9/4/03 email reply:
Dear Elaine Engelke:

I have reviewed the issues that were raised during the analytical review of the PSC Report for the Village of Cashton. On Page W-10, total KWH hours for pumping was reported at 296,531 for 2002. This was an incorrect amount received from the client. The correct amounts for total KWH hours will be used in the future.

Please contact me if you have any other questions.

Michelle Gillitzer

Vig & Associates, LLC

608-637-2082

8/13/03 email:
Dear Ms. Hemmersbach:

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. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the amount reported for utility plant on the Net Utility Page schedule, Page F-7 of the prior year report. The difference to the current year calculation is immaterial. However, please use the correct plant figure in the future.
2. Please state the reason for the increase in total KWH for pumping from 154,379 in 2001 to 296,531 in 2002, as reported on page W-10, row 28. It is noted that account 623, Fuel or Power Purchased for Pumping, decreased from \$9,453 in 2001 to \$9,276 in 2002, as reported on page W-5, row 7.

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	136,237	1
Total Sales of Water	136,237	
Other Operating Revenues		
Forfeited Discounts (470)	708	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,754	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,462	
Total Operating Revenues	138,699	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	9,960	8
Pumping Expenses (620-625)	9,276	9
Water Treatment Expenses (630-635)	4,171	10
Transmission and Distribution Expenses (640-655)	12,615	11
Customer Accounts Expenses (901-904)	622	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	15,270	14
Total Operation and Maintenance Expenses	51,914	
Other Operating Expenses		
Depreciation Expense (403)	21,850	15
Amortization Expense (404-407)		16
Taxes (408)	21,367	17
Total Other Operating Expenses	43,217	
Total Operating Expenses	95,131	
NET OPERATING INCOME	43,568	

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	11	66	1,493	2
Industrial				3
Total Unmetered Sales to General Customers (460)	11	66	1,493	
Metered Sales to General Customers (461)				
Residential	415	17,008	65,621	4
Commercial	55	5,119	13,144	5
Industrial	0			6
Total Metered Sales to General Customers (461)	470	22,127	78,765	
Private Fire Protection Service (462)	0			7
Public Fire Protection Service (463)	1		49,098	8
Other Sales to Public Authorities (464)	14	1,910	6,881	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	496	24,103	136,237	

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)	49,098	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)	49,098	
Forfeited Discounts (470):		
Customer late payment charges	708	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	708	
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	1,754	10
Other (specify): NONE		11
Total Other Water Revenues (474)	1,754	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)	6,140	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	3,820	4
Total Source of Supply Expenses	9,960	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,276	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	9,276	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	4,171	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	4,171	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	2,782	17
Maintenance of Services (652)	6,927	18
Maintenance of Meters (653)	1,550	19
Maintenance of Hydrants (654)	215	20
Maintenance of Other Plant (655)	1,141	21
Total Transmission and Distribution Expenses	12,615	

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)	622	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	622	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,512	27
Office Supplies and Expenses (921)	792	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,151	30
Property Insurance (924)	1,321	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	2,494	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	15,270	
 Total Operation and Maintenance Expenses	 51,914	

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		20,394	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		413	2
Net property tax equivalent		19,981	
Social Security		1,241	3
PSC Remainder Assessment		145	4
Other (specify): NONE			5
Total tax expense		<u>21,367</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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198865				3
County tax rate	mills		6.068659				4
Local tax rate	mills		7.856690				5
School tax rate	mills		10.934674				6
Voc. school tax rate	mills		2.402543				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.461431				10
Less: state credit	mills		1.692477				11
Net tax rate	mills		25.768954				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.856690				14
Combined School Tax Rate	mills		13.337217				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.193907				17
Total Tax Rate	mills		27.461431				18
Ratio of Local and School Tax to Total	dec.		0.771770				19
Total tax net of state credit	mills		25.768954				20
Net Local and School Tax Rate	mills		19.887704				21
Utility Plant, Jan. 1	\$	1,024,897	1,024,897				22
Materials & Supplies	\$	5,105	5,105				23
Subtotal	\$	1,030,002	1,030,002				24
Less: Plant Outside Limits	\$	10,360	10,360				25
Taxable Assets	\$	1,019,642	1,019,642				26
Assessment Ratio	dec.		1.005700				27
Assessed Value	\$	1,025,454	1,025,454				28
Net Local & School Rate	mills		19.887704				29
Tax Equiv. Computed for Current Year	\$	20,394	20,394				30
Tax Equivalent per 1994 PSC Report	\$	17,099					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	20,394					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)	726		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)	51,188		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	51,914	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,929		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,239	24,489	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	59,168	24,489	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	345		23
Total Water Treatment Plant	345	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		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)			726 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)			51,188 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	51,914
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			5,929 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	12,940		64,788 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	12,940	0	70,717
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			345 23
Total Water Treatment Plant	0	0	345
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			500 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)	26,075		26
Transmission and Distribution Mains (343)	624,675		27
Fire Mains (344)	0		28
Services (345)	94,468		29
Meters (346)	41,347	1,278	30
Hydrants (348)	101,758		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	888,823	1,278	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,056		35
Computer Equipment (391.1)	2,936		36
Transportation Equipment (392)	24,052		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	5,661		44
Other Tangible Property (399)	0		45
Total General Plant	35,705	0	
Total utility plant in service directly assignable	1,035,955	25,767	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,035,955	25,767	

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)			26,075 26
Transmission and Distribution Mains (343)			624,675 27
Fire Mains (344)			0 28
Services (345)			94,468 29
Meters (346)	485		42,140 30
Hydrants (348)			101,758 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	485	0	889,616
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,056 35
Computer Equipment (391.1)			2,936 36
Transportation Equipment (392)			24,052 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,661 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	35,705
Total utility plant in service directly assignable	13,425	0	1,048,297
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	13,425	0	1,048,297

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,538	2,538	1
February			2,393	2,393	2
March			1,562	1,562	3
April			3,226	3,226	4
May			2,477	2,477	5
June			2,546	2,546	6
July			2,480	2,480	7
August			2,513	2,513	8
September			2,654	2,654	9
October			2,555	2,555	10
November			2,509	2,509	11
December			2,485	2,485	12
Total annual pumpage	0	0	29,938	29,938	
Less: Water sold				24,103	13
Volume pumped but not sold				5,835	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				1,250	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,750	19
Volume pumped but unaccounted for				4,085	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.)				196	23
Date of maximum: 3/24/2002					24
Cause of maximum:					25
main break amd hydrant flushinf					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				35	26
Date of minimum: 6/4/2002					27
Total KWH used for pumping for the year				296,531	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)	
CREMER STREET	4	852	12	432,000	Yes	1
BRODY STREET	5	860	12	432,000	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	4	5	1
Location	CREMER STREET	BRODY STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	5
Year Installed	2002	1968	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	300	300	8
Pump Motor or Standby Engine Mfr	GE	FRANKLIN	9
Year Installed	2002	1994	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	75	75	12
			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	CREMER STREET		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1919		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons (actual)	80,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		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	T	2.000	177	0	0	0	177
M	T	4.000	1,235	0	0	0	1,235
M	T	6.000	36,117	0	0	0	36,117
M	T	8.000	2,843	0	0	0	2,843
Total Within Municipality			40,372	0	0	0	40,372
Total Utility			40,372	0	0	0	40,372

1
2
3
4

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	458	0	0	0	458	1	1
M	1.000	9	0	0	0	9		2
M	2.000	5	0	0	0	5		3
M	4.000	5	0	0	0	5		4
M	6.000	2	0	0	0	2		5
Total Utility		479	0	0	0	479	1	

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	510	12	17	(2)	503	40	1
1.000	12	0	0	1	13	2	2
1.500	3	0	1	0	2	1	3
2.000	6	0	0	1	7	0	4
3.000	0	1			1		5
4.000	2	0	0	0	2	2	6
6.000	2	0	0	0	2	2	7
Total:	535	13	18	0	530	47	

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	415	44	0	6	0	38	503	1
1.000	0	7	0	3	0	3	13	2
1.500	0	2	0	0	0	0	2	3
2.000	0	2	0	3	0	2	7	4
3.000					1		1	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	1	1	0	2	7
Total:	415	55	0	14	3	43	530	

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	0				0	1
Within Municipality	78				78	2
Total Fire Hydrants	78	0	0	0	78	
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:	78
Number of distribution system valves end of year:	110
Number of distribution valves operated during year:	110

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

ACCOUNT 325- 1960 CREMER STREET PUMP WAS REPLACED IN 2002.SEE RELATIONSHII
ON SCHEDULE W13

Pumping & Power Equipment (Page W-13)

PUMP INSTALLED IN 1960 WAS REPLACED DUE TO FAILURE IN 2002.

Meters (Page W-17)

METER ADJUSTMENTS WERE NECESSARY TO CORRECTLY REPORT METERS AT END OF YEAF
TO THOSE AMOUNTS DETERMINED BY UTILITY

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	455,398	1
Total Sales of Electricity	455,398	
Other Operating Revenues		
Forfeited Discounts (450)	1,510	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	6,290	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	501	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	8,301	
Total Operating Revenues	463,699	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	245,443	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	24,110	11
Customer Accounts Expenses (901-904)	1,255	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	110,697	14
Total Operation and Maintenance Expenses	381,505	
Other Expenses		
Depreciation Expense (403)	61,921	15
Amortization Expense (404-407)		16
Taxes (408)	27,923	17
Total Other Expenses	89,844	
Total Operating Expenses	471,349	
NET OPERATING INCOME	(7,650)	

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	1,510	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,510	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE AND CONTACT RENTAL	6,290	5
Total Rent from Electric Property (454)	6,290	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
RECONNECTION FEE, SALES TAX DISCOUNT AND OTHER REVENUES	501	7
Total Other Electric Revenues (456)	501	
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)	0	1
Fuel (501)	0	2
Operation Supplies and Expenses (502)	0	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)	19,191	11
Fuel (539)	4,914	12
Operation Supplies and Expenses (540)	6,238	13
Maintenance of Other Power Production Plant (543)	13,153	14
Total Other Power Generation Expenses	43,496	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	201,947	15
Other Expenses (546)		16
Total Other Power Supply Expenses	201,947	
Total Power Production Expenses	245,443	
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)		20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	820	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	5,472	27
Maintenance of Lines (572)	6,382	28
Maintenance of Line Transformers (573)	1,222	29
Maintenance of Street Lighting and Signal Systems (574)	2,680	30
Maintenance of Meters (575)	447	31
Maintenance of Miscellaneous Distribution Plant (576)	7,087	32
Total Distribution Expenses	24,110	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,255	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)	0	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	1,255	
 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)	24,379	38
Office Supplies and Expenses (921)	7,838	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	4,435	41
Property Insurance (924)	6,438	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	33,437	44
Regulatory Commission Expenses (928)	2,400	45
Miscellaneous General Expenses (930)	11,446	46
Transportation Expenses (933)	20,324	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	110,697	
 Total Operation and Maintenance Expenses	 381,505	

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		22,005	1
Social Security		5,427	2
Wisconsin Gross Receipts Tax		33	3
PSC Remainder Assessment		458	4
Other (specify): NONE			5
Total tax expense		27,923	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198865				3
County tax rate	mills		6.068659				4
Local tax rate	mills		7.856690				5
School tax rate	mills		10.934674				6
Voc. school tax rate	mills		2.402543				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.461431				10
Less: state credit	mills		1.692477				11
Net tax rate	mills		25.768954				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.856690				14
Combined School Tax Rate	mills		13.337217				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.193907				17
Total Tax Rate	mills		27.461431				18
Ratio of Local and School Tax to Total	dec.		0.771770				19
Total tax net of state credit	mills		25.768954				20
Net Local and School Tax Rate	mills		19.887704				21
Utility Plant, Jan. 1	\$	1,060,560	1,060,560				22
Materials & Supplies	\$	41,503	41,503				23
Subtotal	\$	1,102,063	1,102,063				24
Less: Plant Outside Limits	\$	1,854	1,854				25
Taxable Assets	\$	1,100,209	1,100,209				26
Assessment Ratio	dec.		1.005700				27
Assessed Value	\$	1,106,480	1,106,480				28
Net Local & School Rate	mills		19.887704				29
Tax Equiv. Computed for Current Year	\$	22,005	22,005				30
Tax Equivalent per 1994 PSC Report	\$	17,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	22,005					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)	2,900		18
Structures and Improvements (341)	36,282	44,840	19
Fuel Holders, Producers and Accessories (342)	30,896		20
Prime Movers (343)	87,525		21
Generators (344)	73,008	662,562	22
Accessory Electric Equipment (345)	49,379		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	279,990	707,402	
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)			2,900 18
Structures and Improvements (341)			81,122 19
Fuel Holders, Producers and Accessories (342)			30,896 20
Prime Movers (343)			87,525 21
Generators (344)			735,570 22
Accessory Electric Equipment (345)			49,379 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	987,392
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)	16,000		35
Station Equipment (362)	56,705		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	70,531		38
Overhead Conductors and Devices (365)	106,836	60,498	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	115,894	7,112	41
Line Transformers (368)	59,596		42
Services (369)	34,150		43
Meters (370)	34,752	3,178	44
Installations on Customers' Premises (371)	245		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	27,453		47
Total Distribution Plant	522,162	70,788	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	41,957		49
Office Furniture and Equipment (391)	3,828		50
Computer Equipment (391.1)	2,935		51
Transportation Equipment (392)	93,592	61,075	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	16,258		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)			16,000 35
Station Equipment (362)			56,705 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			70,531 38
Overhead Conductors and Devices (365)			167,334 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			123,006 41
Line Transformers (368)			59,596 42
Services (369)			34,150 43
Meters (370)	650		37,280 44
Installations on Customers' Premises (371)			245 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			27,453 47
Total Distribution Plant	650	0	592,300
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			41,957 49
Office Furniture and Equipment (391)			3,828 50
Computer Equipment (391.1)			2,935 51
Transportation Equipment (392)	24,100		130,567 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			16,258 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	21,195		58
Other Tangible Property (399)	11,500		59
Total General Plant	191,265	61,075	
Total utility plant in service directly assignable	993,417	839,265	
Common Utility Plant Allocated to Electric Department	0		60
 Total utility plant in service	 993,417	 839,265	

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)			21,195 58
Other Tangible Property (399)			11,500 59
Total General Plant	24,100	0	228,240
Total utility plant in service directly assignable	24,750	0	1,807,932
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	24,750	0	1,807,932

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)		7.92	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
3 PHASE 2.4/4.16 KV		3.58	4
UNDERGROUND 2.4/4.16 KV		3.59	5
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.50	6
7.2/12.5 kV (12kV)			7
14.4/24.9 kV (25kV)			8
Other:			
NONE			9
Transmission System			
34.5 kV			10
69 kV			11
115 kV			12
138 kV			13
Other:			
NONE			14

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	3 12
Total	3 13
Total customers on rural lines at end of year	3 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	1,469	Wednesday	01/02/2002	18:00	775	1
February	02	1,475	Monday	02/11/2002	10:00	660	2
March	03	1,464	Monday	03/04/2002	10:00	744	3
April	04	1,369	Monday	04/01/2002	10:00	608	4
May	05	1,313	Thursday	05/30/2002	16:00	632	5
June	06	1,652	Tuesday	06/25/2002	15:00	670	6
July	07	1,747	Monday	07/01/2002	11:00	783	7
August	08	1,538	Thursday	08/01/2002	12:00	722	8
September	09	1,874	Monday	09/09/2002	12:00	679	9
October	10	1,364	Tuesday	10/01/2002	14:00	685	10
November	11	1,409	Wednesday	11/27/2002	09:00	709	11
December	12	1,540	Monday	12/16/2002	09:00	790	12
Total		18,214				8,457	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

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	88	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	88	7
Purchases	8,457	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	8,545	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	8,003	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	51	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	51	23
Total Sold and Used	8,054	24
Energy Losses:		25
Transmission Losses (if applicable)	0	26
Distribution Losses	491	27
Total Energy Losses	491	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.7461%	29
Total Disposition of Energy	8,545	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	444	4,074	1
Total Sales for Residential Sales		444	4,074	
Commercial & Industrial				
SMALL POWER	CP-1	8	1,940	2
GENERAL SERVICE	GS-1	95	1,663	3
MUNICIPAL POWER	MP-1	1	176	4
Total Sales for Commercial & Industrial		104	3,779	
Public Street & Highway Lighting				
STREET AND HWY LIGHTING	MS-1		150	5
Total Sales for Public Street & Highway Lighting		0	150	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		548	8,003	

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)	
		226,198	(3,728)	222,470	1
0	0	226,198	(3,728)	222,470	
6,150		99,725	(2,136)	97,589	2
		110,956	(1,629)	109,327	3
		9,276	(254)	9,022	4
6,150	0	219,957	(4,019)	215,938	
		17,121	(131)	16,990	5
0	0	17,121	(131)	16,990	
				0	6
0	0	0	0	0	
6,150	0	463,276	(7,878)	455,398	

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	STATION				2
Type of Power Purchased (firm, dump, etc.)	NON FIRM				3
Voltage at Which Delivered	2400				4
Point of Metering	GENERATIN PLANT				5
Total of 12 Monthly Maximum Demands -- kW	18,214				6
Average load factor	63.6045%				7
Total Cost of Purchased Power	201,947				8
Average cost per kWh	0.0239				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	775				12
February	660				13
March	744				14
April	608				15
May	632				16
June	670				17
July	783				18
August	722				19
September	679				20
October	685				21
November	709				22
December	790				23
Total kWh (000)	8,457	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)	88	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,874	7
Date and Hour of Such Maximum Demand	9/9/2002 12	8
Load Factor	0.0054	9
Maximum Net Generation in Any One Day	9,170	10
Date of Such Maximum	4/25/2002	11
Number of Hours Generators Operated	75	12
Maximum Continuous or Dependable Capacity--kW	3,495	13
Is Plant Owned or Leased?		14
Total Production Expenses	43,496	15
Cost per kWh of Net Generation (\$)	494	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	5	18
March	2	19
April	25	20
May	0	21
June	0	22
July	33	23
August	6	24
September	0	25
October	0	26
November	0	27
December	17	28
Total kWh (000)	88	29
Gas Consumed--Therms	8,918	30
Average Cost per Therm Burned (\$)	8,918.0000	31
Fuel Oil Consumed Barrels (42 gal.)	57	32
Average Cost per Barrel of Oil Burned (\$)	49.0000	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	165	36
Average Cost per Gallon (\$)	4.2000	37
kWh Net Generation per Gallon of Fuel Oil	36	38
kWh Net Generation per Gallon of Lubr. Oil	536	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 (\$)	0.0580	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	BLANK			1
Unit Identification	STATION			2
Type of Generation	RECIP			3
kWh Net Generation (000)	88			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.)	1,874			7
Date and Hour of Such Maximum Demand	9/9/2002 0			8
Load Factor	0.0054			9
Maximum Net Generation in Any One Day	9,170			10
Date of Such Maximum	04/25/2002			11
Number of Hours Generators Operated	83			12
Maximum Continuous or Dependable Capacity--kW	3,495			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	43,496			15
Cost per kWh of Net Generation (\$)	494.2727			16
Monthly Net Generation --- kWh (000):				
January	0			17
February	5			18
March	2			19
April	25			20
May	0			21
June	0			22
July	33			23
August	6			24
September	0			25
October	0			26
November	0			27
December	17			28
Total kWh (000)	88			29
Gas Consumed--Therms	8,918			30
Average Cost per Therm Burned (\$)	0.5500			31
Fuel Oil Consumed Barrels (42 gal.)	57			32
Average Cost per Barrel of Oil Burned (\$)	49.0000			33
Specific Gravity	0			34
Average BTU per Gallon	0			35
Lubricating Oil Consumed--Gallons	165			36
Average Cost per Gallon (\$)	4.2000			37
kWh Net Generation per Gallon of Fuel Oil	36			38
kWh Net Generation per Gallon of Lubr. Oil	536			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)	0			41
Average Cost per Ton (\$)	0.0000			42
Kind of Coal Used	0			43
Average BTU per Pound	0			44
Water Evaporated--Thousands of Pounds	0			45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0.0000			47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)	0.0580			53
				54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	3
cCITY GENE	6	2002	RECIP	CUMMINS	1,800	3,000	1
CITYGENERA	5	1969	RECIP	FAIRBANK MORSE	700	1,600	2
CITYGENERA	3	1962	RECIP	FAIRBANK MORSE	300	690	3
Total						<u><u>5,290</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

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

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	68	2,000	1	2,000	1,815	
1969	2,400	2	1,140	1	1,190	1,240	
1962	2,400	18	473	1	475	440	
		Total	88	3,613	3	3,665	

1

2

3

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	Village #1					1
Voltage--High Side	7,200					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	3,600					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	1,874					7
Dt and Hr of Such Maximum Demand	09/09/2002					8
	12:00					9
Kwh Output	8,545					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		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	588	181	5,968	1
Acquired during year	27			2
Total	615	181	5,968	3
Retired during year	26			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	589	181	5,968	6
Number end of year accounted for as follows:				7
In customers' use	566	161	5,163	8
In utility's use				9
Inactive transformers on system		20	805	10
Locked meters on customers' premises				11
In stock	23			12
Total end of year	589	181	5,968	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	149	91	1
Sodium Vapor	250	32	46	2
Total		181	137	
Ornamental				
NONE				3
Total		0	0	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 539-FUEL COSTS AND VOLUME USEAGE INCREASED IN 2002 OVER 2001 LEVELS

A/C 543-MAINTENANCE OF OTHER PRODUCTION PLANT DECREASED IN 2002 COMPARED TO THE PRIOR YEAR DUE TO 2001'S FIRE THAT REQUIRED INCURRED SUBSTANTIAL EXPENSE

A/C 572-LINE MAINTENANCE REQUIREMENT DECREASED IN 2002. NO UNUSUAL EVENTS OF STORMS OCCURRED.

A/C 926- THE UTILITY HAS EXPERIENCED DOUBLE DIGIT INCREASES IN HEALTH INSURANCE EXPENSE FOR EMPLOYEES- THIS IS THE PRINCIPAL REASON FOR THE EXPENSE INCREASE

A/C 930-MISCELLANEOUS GENERAL EXPENSE INCREASED DUE TO PURCHASE OF SOFTWARE AND RELATED TRAINING EXPENSES

A/C 933- THE UTILITY'S BOOM TRUCK REQUIRED EXTENSIVE OVERHAUL AND REPAIR OF ITS MECHANICAL AND HYDRAULIC SYSTEMS

Electric Utility Plant in Service (Page E-06)

ACCOUNT 341 AND 344- THE UTILITY REPLACED A DIESEL GENERATING UNIT THAT WAS LOST IN A FIRE IN 2001. A/C 341 COSTS RELATES TO BUILDING ALTERATIONS AND STRUCTURAL CHANGES NECESSARY TO ACCOMODATE THE NEW DIESEL UNIT THE OLD UNITS WERE RETIRED IN 2001

A/C 344 INCLUDES THE COST OF A NEW DIESEL UNIT AUTHORIZED IN PSC DOCKET970-CE-100

A/C 365 INCLUDES THE COST OF OVERHEAD CONDUCTOR AND DEVICES TO CONNECT AND SYNCHRONIZE THE DISTRIBUTION SYSTEM WITH THE NEW ENGINE

A/C 392- THE UTILITY REPLACED ITS OLD BOOM TRUCK WITH A NEWER MODEL IN 2002. THE OLD UNIT WAS RETIRED AND SOLD FOR SALVAGE
