



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ARCADIA ELECTRIC AND WATER UTILITY

Principal Office: 203 WEST MAIN STREET
ARCADIA, WI 54612

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ARCADIA ELECTRIC AND WATER UTILITY

Utility Address: 203 WEST MAIN STREET
ARCADIA, WI 54612

When was utility organized? 1/1/1903

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ANGELA BERG

Title: CITY CLERK

Office Address:

203 WEST MAIN STREET
ARCADIA, WI 54612

Telephone: (608) 323 - 3359

Fax Number: (608) 323 - 3242

E-mail Address: cclerk@trivest.net

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

Name: JOHN E VIG

Title: PARTNER-IN CHARGE

Office Address: VIG AND ASSOCIATES

117 W COURT ST
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: GERRY MEYERS

Title: UTILITY COMMISSIONER

Office Address:

203 WEST MAIN STREET
ARCADIA, WI 54612

Telephone: (608) 323 - 3359

Fax Number: (608) 323 - 3242

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E VIG

Title: PARTNER-IN CHARGE

Office Address: VIG AND ASSOCIATES
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: 1/17/2003

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

Names and titles of utility management including manager or superintendent:

Name: JAMES LISOWSKI

Title: WATER DEPARMENT SUPERINTENDENT

Office Address:
203 WEST MAIN STREET
ARCADIA, WI 54612

Telephone: (608) 323 - 3359

Fax Number: (608) 323 - 3242

E-mail Address: rkdwater@triwest.net

Name: TIM PUTZ

Title: ELECTRIC DEPARMENT SUPERINTENDENT

Office Address:
203 WEST MAIN STREET
ARCADIA, WI 54612

Telephone: (608) 323 - 3359

Fax Number: (608) 323 - 3242

E-mail Address: aeutjp@triwest.net

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- CRAIG BAWEK
- RALPH HAINES
- GERALD MEYERS

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,013,146	3,767,672	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,925,597	2,789,090	2
Depreciation Expense (403)	367,985	316,795	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	341,344	306,281	5
Total Operating Expenses	3,634,926	3,412,166	
Net Operating Income	378,220	355,506	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	378,220	355,506	
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)	74,249	138,100	10
Miscellaneous Nonoperating Income (421)	0	10,336	11
Total Other Income	74,249	148,436	
Total Income	452,469	503,942	
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	452,469	503,942	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	263,475	229,687	14
Amortization of Debt Discount and Expense (428)	9,474	6,246	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		33,965	19
Total Interest Charges	272,949	201,968	
Net Income	179,520	301,974	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,994,525	3,692,551	20
Balance Transferred from Income (433)	179,520	301,974	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)	4,174,045	3,994,525	

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):		
WATER UTILITY INTEREST ON CASH AND INVESTMENTS	23,786	5
ELECTRIC UTILITY INTEREST ON CASH AND INVESTMENTS	50,463	6
Total (Acct. 419):	74,249	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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	709,317	3,303,829	0	0	4,013,146	1
Less: interdepartmental sales	0	17,908	0	0	17,908	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		4,546			4,546	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	709,317	3,281,375	0	0	3,990,692	

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	156,111		156,111	1
Electric operating expenses	322,102		322,102	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	52,312		52,312	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	3,631		3,631	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	534,156	0	534,156	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	15,110,863	13,543,188	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,840,711	5,548,209	2
Net Utility Plant	9,270,152	7,994,979	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,192,368	1,550,901	7
Total Other Property and Investments	1,192,368	1,550,901	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,228,502	1,377,701	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	358,285	365,434	11
Other Accounts Receivable (143)	16,838	87,605	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	42,739	47,285	13
Receivables from Municipality (145)	0	16,299	14
Materials and Supplies (150)	177,272	186,486	15
Prepayments (165)	27,924	30,733	16
Other Current and Accrued Assets (170)	2,233	5,714	17
Total Current and Accrued Assets	1,768,315	2,022,687	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	182,045	201,558	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	14,832	46,336	20
Total Deferred Debits	196,877	247,894	
Total Assets and Other Debits	12,427,712	11,816,461	

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)	1,081,068	1,081,068	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,174,045	3,994,525	23
Total Proprietary Capital	5,255,113	5,075,593	
LONG-TERM DEBT			
Bonds (221)	4,945,000	4,725,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	48,166	96,331	26
Total Long-Term Debt	4,993,166	4,821,331	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	438,476	221,455	28
Payables to Municipality (233)	0	15,850	29
Customer Deposits (235)			30
Taxes Accrued (236)	35,191	14,413	31
Interest Accrued (237)	22,858	24,215	32
Other Current and Accrued Liabilities (238)	7,892	18,274	33
Total Current and Accrued Liabilities	504,417	294,207	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	10,870	7,603	36
Total Deferred Credits	10,870	7,603	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,664,146	1,617,727	41
Total Liabilities and Other Credits	12,427,712	11,816,461	

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)	4,364,606	0	0	10,519,035	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)	225,855			1,367	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,590,461	0	0	10,520,402	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,125,803	0	0	4,714,908	10
Total Accumulated Provision	1,125,803	0	0	4,714,908	
Net Utility Plant	3,464,658	0	0	5,805,494	

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	1,042,953	4,505,256			5,548,209	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	83,795	284,190			367,985	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,248				3,248	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	648	7,838			8,486	10
Other credits (specify):						11
					0	12
Total credits	87,691	292,028	0	0	379,719	13
Debits during year						14
Book cost of plant retired	4,841	75,465			80,306	15
Cost of removal		6,911			6,911	16
Other debits (specify):						17
					0	18
Total debits	4,841	82,376	0	0	87,217	19
Balance End of Year	1,125,803	4,714,908	0	0	5,840,711	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	47,285	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others	4,546	6
Total accounts written off	4,546	
Balance end of year	42,739	

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	22,225				22,225	23,843	1
Other	41,832		75,937		117,769	128,438	2
Total Electric Utility					139,994	152,281	

Account	Total End of Year	Amount Prior Year	
Electric utility total	139,994	152,281	1
Water utility	37,278	34,205	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	177,272	186,486	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC 2001 MRB	2,878	428	53,035	1
ELECTRIC 2001 REFUNDING	3,581	428	43,000	2
ELECTRIC 2002 REFUNDING	175	427	1,325	3
ELECTRIC DEFERRED LOSS 1994 MRB	2,313	427	2,313	4
ELECTRIC DEFERRED LOSS 1997 MRB	3,955	427	16,481	5
ELECTRIC DEFERRED LOSS ON DEBT RETIREMENT	3,366	427	7,293	6
WATER DEFERRED LOSS ON DEBT RETIREMENT	1,730	427	15,857	7
WATER UTILITY 1997 MRBS	3,017	428	42,741	8
Total			182,045	
Unamortized premium on debt (251)				
NONE				9
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,081,068	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,081,068</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER 1997 MRBS	03/06/1997	03/06/2016	5.00%	1,725,000	1
ELECTRIC 2001 MRB	05/24/2001	05/24/2020	4.75%	1,855,000	2
ELECTRIC 2001 REFUNDING BONDS	05/24/2001	05/24/2009	4.00%	915,000	3
ELECTRIC 2002 BOND ANTICIPATION NOTES	06/05/2002	06/01/2007	4.25%	450,000	4
Total Bonds (Account 221):				4,945,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
GLEN REIT LAND CONTRACT	02/01/2001	02/01/2003	7.00%	33,334	1
ASHLEY FURNITURE LIGHTING PROJECT	06/01/1997	06/01/2003	0.00%	14,832	2
Total for Account 224				48,166	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,413	1
Accruals:		
Charged water department expense	104,904	2
Charged electric department expense	236,440	3
Charged sewer department expense	1,117	4
Other (explain):		
NONE		5
Total Accruals and other credits	342,461	
Taxes paid during year:		
County, state and local taxes	277,215	6
Social Security taxes	39,570	7
PSC Remainder Assessment	3,392	8
Other (explain):		
Utility tax	1,506	9
Total payments and other debits	321,683	
Balance end of year	35,191	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
electric refunding	0	9,809	9,809	0	1
1997 water	8,096	96,810	97,150	7,756	2
2001 ELECTRIC MRB	8,107	97,144	97,283	7,968	3
2001 ELECTRIC REFUNDING	3,734	44,482	44,815	3,401	4
water refunding	0	1,729	1,729	0	5
2002 ELECTRIC REFUNDING		10,973	9,379	1,594	6
Subtotal	19,937	260,947	260,165	20,719	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ASHLEY	0			0	8
GLEN REIT	4,278	2,528	4,667	2,139	9
Subtotal	4,278	2,528	4,667	2,139	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	24,215	263,475	264,832	22,858	

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	1,212,620	405,107	0	0	0	1,617,727	1
Add credits during year:							
For Services	480					480	2
For Mains	45,827					45,827	3
Other (specify):							
METERS-RADIO READS	112					112	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,259,039	405,107	0	0	0	1,664,146	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	262,288					262,288	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER BOND REDEMPTION FUNDS	369,802	3
WATER DEPRECIATION FUND	11,966	4
ELECTRIC BOND REDEMPTION FUNDS	786,668	5
ELECTRIC DEPRECIATION FUND	23,932	6
Total (Acct. 125):	1,192,368	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,122	8
Electric	312,163	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	358,285	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
ELECTRIC UTILITY RENTALS & OTHER CHARGES TO UTILITY CUSTOMERS	7,349	14
WATER UTILITY RENTALS & OTHER CHARGES TO UTILITY CUSTOMERS	9,489	15
Total (Acct. 143):	16,838	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
WATER PREPAID INSURANCE	4,335	17
ELECTRIC PREPAID INSURANCE	23,589	18
Total (Acct. 165):	27,924	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ELECTRIC LIGHTING PROJECT REBATES	14,832	20
Total (Acct. 183):	14,832	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED REVENUES	10,870	22
Total (Acct. 253):	10,870	

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	4,324,006	9,282,469	0	0	13,606,475	1
Materials and Supplies	35,741	146,137	0	0	181,878	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,084,378	4,610,082	0	0	5,694,460	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,235,829	405,107	0	0	1,640,936	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,039,540	4,413,417	0	0	6,452,957	
Net Operating Income	163,581	214,639	0	0	378,220	8
Net Operating Income as a percent of Average Net Rate Base						
	8.02%	4.86%	N/A	N/A	5.86%	

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	1,081,068	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,084,285	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,165,353	
Net Income		
Net Income	179,520	5
 Percent Return on Proprietary Capital	 3.48%	

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 CHANGES

4. Estimated changes in revenues due to rate changes.

NO RATE CHANGE

5. Obligations incurred or assumed, excluding commercial paper.

THE ELECTRIC UTILITY ISSUED \$450,000 OF BOND ANTICIPATION NOTES IN 2002 TO PROVIDE CAPITAL TO OPERATE DIESEL GENERATING UNITS.

6. Formal proceedings with the Public Service Commission.

Rate case in progress.

The utility is finished constructing its facilities for the two new diesel generating units at its generating station. This project has been authorized by PSC under docket 2/0-CE-103.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Net Utility Plant (Page F-07)

INCLUDED IN WATER CONSTRUCTION WORK IN PROGRESS ARE THE ENGINEERING AND OTHER PRELIMINARY EXPENSES INCURRED FOR A NEW WELL.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

Amounts coded to Acct# 427 are for deferred losses on early debt retirement on the 1997 and 1994 MRBs that were refinanced with the 2001 issues.

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

Electric lighting projects rebates (183)-amount deferred per demand agreement.

Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Mayor and Memebers of the
Council of the City of Arcadia
Arcadia, Wisconsin 54612

We have compiled the balance sheets of the City of Arcadia 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 25, 2003

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	703,001	1
Total Sales of Water	703,001	
Other Operating Revenues		
Forfeited Discounts (470)	1,057	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,259	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,316	
Total Operating Revenues	709,317	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	47,161	9
Water Treatment Expenses (630-635)	74,346	10
Transmission and Distribution Expenses (640-655)	107,965	11
Customer Accounts Expenses (901-904)	39,756	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	87,809	14
Total Operation and Maintenance Expenses	357,037	
Other Operating Expenses		
Depreciation Expense (403)	83,795	15
Amortization Expense (404-407)		16
Taxes (408)	104,904	17
Total Other Operating Expenses	188,699	
Total Operating Expenses	545,736	
NET OPERATING INCOME	163,581	

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	7	653	1,045	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	7	653	1,045	
Metered Sales to General Customers (461)				
Residential	882	38,182	113,434	4
Commercial	157	35,613	74,943	5
Industrial	12	277,172	306,121	6
Total Metered Sales to General Customers (461)	1,051	350,967	494,498	
Private Fire Protection Service (462)	9		28,973	7
Public Fire Protection Service (463)	1		170,638	8
Other Sales to Public Authorities (464)	24	1,657	7,847	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,092	353,277	703,001	

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)	170,638	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)	170,638	
Forfeited Discounts (470):		
Customer late payment charges	1,057	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,057	
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	3,507	10
Other (specify): INSURANCE RECOVERIES	1,752	11
Total Other Water Revenues (474)	5,259	
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)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	39,277	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	7,884	9
Total Pumping Expenses	47,161	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	45,478	10
Chemicals (631)	9,836	11
Operation Supplies and Expenses (632)	14,381	12
Maintenance of Water Treatment Plant (635)	4,651	13
Total Water Treatment Expenses	74,346	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	65,484	14
Operation Supplies and Expenses (641)	8,020	15
Maintenance of Distribution Reservoirs and Standpipes (650)	11,210	16
Maintenance of Mains (651)	10,435	17
Maintenance of Services (652)	4,971	18
Maintenance of Meters (653)	5,136	19
Maintenance of Hydrants (654)	2,709	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	107,965	

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)	10,652	22
Accounting and Collecting Labor (902)	27,066	23
Supplies and Expenses (903)	2,038	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	39,756	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,473	27
Office Supplies and Expenses (921)	7,728	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	15,331	30
Property Insurance (924)	6,087	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	39,776	33
Regulatory Commission Expenses (928)	592	34
Miscellaneous General Expenses (930)	4,148	35
Transportation Expenses (933)	8,674	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	87,809	
 Total Operation and Maintenance Expenses	357,037	

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		93,862	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,117	2
Net property tax equivalent		92,745	
Social Security		11,561	3
PSC Remainder Assessment		598	4
Other (specify): NONE			5
Total tax expense		104,904	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250841				3
County tax rate	mills		7.872638				4
Local tax rate	mills		8.946236				5
School tax rate	mills		16.950565				6
Voc. school tax rate	mills		3.030157				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		37.050437				10
Less: state credit	mills		2.127850				11
Net tax rate	mills		34.922587				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.946236				14
Combined School Tax Rate	mills		19.980722				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.926958				17
Total Tax Rate	mills		37.050437				18
Ratio of Local and School Tax to Total	dec.		0.780745				19
Total tax net of state credit	mills		34.922587				20
Net Local and School Tax Rate	mills		27.265649				21
Utility Plant, Jan. 1	\$	4,283,407	4,283,407				22
Materials & Supplies	\$	34,205	34,205				23
Subtotal	\$	4,317,612	4,317,612				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,317,612	4,317,612				26
Assessment Ratio	dec.		0.797315				27
Assessed Value	\$	3,442,497	3,442,497				28
Net Local & School Rate	mills		27.265649				29
Tax Equiv. Computed for Current Year	\$	93,862	93,862				30
Tax Equivalent per 1994 PSC Report	\$	58,421					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	93,862					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)	82,335		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)	127,051		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	209,386	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	349,772		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	139,934		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	489,706	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	142,834		22
Water Treatment Equipment (332)	396,478		23
Total Water Treatment Plant	540,312	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,298		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)			82,335	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)			127,051	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	209,386	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			349,772	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			139,934	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	489,706	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,000	21
Structures and Improvements (331)			142,834	22
Water Treatment Equipment (332)			396,478	23
Total Water Treatment Plant	0	0	540,312	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,298	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)	471,313		26
Transmission and Distribution Mains (343)	1,989,886	47,540	27
Fire Mains (344)	0		28
Services (345)	148,912	7,320	29
Meters (346)	117,836	27,454	30
Hydrants (348)	186,494	3,640	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,919,739	85,954	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	6,066		35
Computer Equipment (391.1)	29,368		36
Transportation Equipment (392)	27,504		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,174		39
Laboratory Equipment (395)	1,173		40
Power Operated Equipment (396)	43,422		41
Communication Equipment (397)	5,366	86	42
SCADA Equipment (397.1)	4,191		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	124,264	86	
Total utility plant in service directly assignable	4,283,407	86,040	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,283,407	86,040	

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)			471,313 26
Transmission and Distribution Mains (343)			2,037,426 27
Fire Mains (344)			0 28
Services (345)			156,232 29
Meters (346)	4,841		140,449 30
Hydrants (348)			190,134 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,841	0	3,000,852
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			6,066 35
Computer Equipment (391.1)			29,368 36
Transportation Equipment (392)			27,504 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,174 39
Laboratory Equipment (395)			1,173 40
Power Operated Equipment (396)			43,422 41
Communication Equipment (397)			5,452 42
SCADA Equipment (397.1)			4,191 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	124,350
Total utility plant in service directly assignable	4,841	0	4,364,606
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,841	0	4,364,606

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			28,660	28,660	1
February			25,630	25,630	2
March			28,160	28,160	3
April			31,990	31,990	4
May			36,670	36,670	5
June			31,740	31,740	6
July			35,080	35,080	7
August			33,920	33,920	8
September			31,540	31,540	9
October			35,030	35,030	10
November			25,560	25,560	11
December			29,180	29,180	12
Total annual pumpage	0	0	373,160	373,160	
Less: Water sold				353,277	13
Volume pumped but not sold				19,883	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				11,200	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				11,200	19
Volume pumped but unaccounted for				8,683	20
Percent of water lost				2%	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.)				1,720	23
Date of maximum: 9/10/2002					24
Cause of maximum:					25
High usage broiler plant					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 5/19/2002					27
Total KWH used for pumping for the year				714,620	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)	
WEST WELL	2	317	10	662,000	Yes	1
EAST WELL	3	376	12	864,000	Yes	2
SOUTH WELL	4	480	14	864,000	Yes	3

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	EAST WELL 3	SOUTH WELL 4	WEST WELL 2	1
Location	109 EAST WILSON STREET	MEMORIAL PARK	105 THIRD STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1959	1995	1939	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	600	600	410	8
Pump Motor or Standby Engine Mfr	GE	US ELECTRIC	FAIRBANKS	9 10
Year Installed	1991	1995	1954	11
Type	OTHER	OTHER	OTHER	12
Horsepower	75	60	60	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	EAST RESEVOIR	WEST RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1972	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	160	144	6
Total capacity in gallons (actual)	1,000,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,123	0	0	0	1,123	1
M	D	4.000	12,150	0	0	0	12,150	2
M	D	6.000	30,318	0	0	0	30,318	3
M	D	8.000	19,795	1,040	0	0	20,835	4
M	D	10.000	27,391	0	0	0	27,391	5
M	D	12.000	7,750	0	0	0	7,750	6
Total Within Municipality			98,527	1,040	0	0	99,567	
Total Utility			98,527	1,040	0	0	99,567	

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	697	0	0	0	697		1
M	1.000	276	2	0	0	278		2
M	1.250	7	0	0	0	7		3
M	1.500	6	0	0	0	6		4
M	2.000	25	1	0	0	26		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	5	0	0	0	5		8
M	8.000	1	0	0	0	1		9
M	10.000	1	0	0	0	1		10
Total Utility		1,026	3	0	0	1,029	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,015	108	95	0	1,028	107	1
0.750	21	0	0	0	21	1	2
1.000	32	2	0	0	34	7	3
1.250	2	0	0	0	2	0	4
1.500	18	2	1	0	19	2	5
2.000	32	2	1	0	33	10	6
3.000	9	2	0	0	11	2	7
4.000	5	1	0	0	6	1	8
6.000	10	0	0	0	10	3	9
8.000	2	0	0	0	2	1	10
Total:	1,146	117	97	0	1,166	134	

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	872	93	1	10	0	52	1,028	1
0.750	11	4	0	2	0	4	21	2
1.000	2	23	3	1	0	5	34	3
1.250	0	2	0	0	0	0	2	4
1.500	0	12	1	3	0	3	19	5
2.000	0	20	4	5	0	4	33	6
3.000	0	5	1	2	0	3	11	7
4.000	0	0	1	1	0	4	6	8
6.000	0	0	0	0	6	4	10	9
8.000	0	0	1	0	0	1	2	10
Total:	885	159	12	24	6	80	1,166	

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	177	2			179	2
Total Fire Hydrants	177	2	0	0	179	
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:	107
Number of distribution system valves end of year:	288
Number of distribution valves operated during year:	179

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct#622-Increase due to an increase in fuel price.
Acct#625-Decrease due to a large amount of repairs to Well #2 in prior year.
Acct#630-Increase due to more accurate allocation of employee time.
Acct#632-Decrease due to decrease in energy costs in the last half of the year.
Acct#635-Decrease due to a return to normal expenditure level in this account.
Acct#650-Increase due to utility paying half of the cost of resurfacing a private road that they used to access their reservoir.
Acct#651-Decrease due to a decrease in the amount of water leaks experienced by utility.
Acct#652-Decrease due to an decrease in the amount of repairs needed.

Water Utility Plant in Service (Page W-08)

WATER CONSTRUCTION WORK IN PROGRESS INCLUDES ENGINEERING AND OTHER PRELIMINARY EXPENSES INCURRED FOR THE NEW WELL.

Water Mains (Page W-15)

ADDITIONS TO MAINS WERE FINANCED WITH CUSTOMER CONTRIBUTIONS AND INTERNAL FUNDS.

Water Services (Page W-16)

WATER SERVICES ADDED DURING YEAR WERE FINANCED BY CUSTOMER CONTRIBUTIONS AND INTERNAL FUNDS.

Meters (Page W-17)

ADDITIONS TO METERS WERE FINANCED BY CUSTOMER CONTRIBUTIONS AND INTERNAL FUNDS.

Hydrants and Distribution System Valves (Page W-18)

HYDRANTS ADDED DURING THE YEAR WERE FINANCED BY INTERNAL FUNDS OF THE UTILITY.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,258,918	1
Total Sales of Electricity	3,258,918	
Other Operating Revenues		
Forfeited Discounts (450)	6,631	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	21,823	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	16,457	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	44,911	
Total Operating Revenues	3,303,829	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,085,332	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	168,113	11
Customer Accounts Expenses (901-904)	27,342	12
Sales Expenses (910)	21,897	13
Administrative and General Expenses (920-935)	265,876	14
Total Operation and Maintenance Expenses	2,568,560	
Other Expenses		
Depreciation Expense (403)	284,190	15
Amortization Expense (404-407)		16
Taxes (408)	236,440	17
Total Other Expenses	520,630	
Total Operating Expenses	3,089,190	
NET OPERATING INCOME	214,639	

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	6,631	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,631	
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 RENTAL AND TRENCHING	21,823	5
Total Rent from Electric Property (454)	21,823	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER	3,637	7
COLLECTION OF ACCOUNT PREVIOUSLY WRITTEN OFF	4,249	8
BLACK START TRAINING REIMBURSEMENT	2,500	9
GENERAL FUND CONTRIBUTION TO FUND IMPROVEMENTS TO COMMUNITY BUILDING	3,000	10
MISCELLANEOUS	1,599	11
RENT OF BOARD ROOM	660	12
TIMELY PAYMENT OF SALES TAX DISCOUNT	317	13
DIVIDEND FROM LIFE AND DISABILITY INSURANCE	225	14
ELECTRICITY REIMBURSEMENT	270	15
Total Other Electric Revenues (456)	16,457	
Amortization of Construction Grants (457):		
NONE		16
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	117,727	11
Fuel (539)	73,647	12
Operation Supplies and Expenses (540)	21,934	13
Maintenance of Other Power Production Plant (543)	47,432	14
Total Other Power Generation Expenses	260,740	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,824,592	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,824,592	
Total Power Production Expenses	2,085,332	
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)	85,140	20
Line and Station Labor (561)	19,328	21
Line and Station Supplies and Expenses (562)	26,757	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	3,273	27
Maintenance of Lines (572)	14,685	28
Maintenance of Line Transformers (573)	208	29
Maintenance of Street Lighting and Signal Systems (574)	4,791	30
Maintenance of Meters (575)	2,438	31
Maintenance of Miscellaneous Distribution Plant (576)	11,493	32
Total Distribution Expenses	168,113	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)		33
Accounting and Collecting Labor (902)	27,342	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	27,342	
SALES EXPENSES		
Sales Expenses (910)	21,897	37
Total Sales Expenses	21,897	

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)	70,605	38
Office Supplies and Expenses (921)	14,089	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	22,454	41
Property Insurance (924)	43,705	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	85,093	44
Regulatory Commission Expenses (928)	7,587	45
Miscellaneous General Expenses (930)	10,953	46
Transportation Expenses (933)	3,599	47
Maintenance of General Plant (935)	7,791	48
Total Administrative and General Expenses	265,876	
 Total Operation and Maintenance Expenses	 2,568,560	

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		204,129	1
Social Security		28,010	2
Wisconsin Gross Receipts Tax		1,507	3
PSC Remainder Assessment		2,794	4
Other (specify): NONE			5
Total tax expense		<u>236,440</u>	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250841				3
County tax rate	mills		7.872638				4
Local tax rate	mills		8.946236				5
School tax rate	mills		16.950565				6
Voc. school tax rate	mills		3.030157				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		37.050437				10
Less: state credit	mills		2.127850				11
Net tax rate	mills		34.922587				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.946236				14
Combined School Tax Rate	mills		19.980722				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.926958				17
Total Tax Rate	mills		37.050437				18
Ratio of Local and School Tax to Total	dec.		0.780745				19
Total tax net of state credit	mills		34.922587				20
Net Local and School Tax Rate	mills		27.265649				21
Utility Plant, Jan. 1	\$	9,259,781	9,259,781				22
Materials & Supplies	\$	152,281	152,281				23
Subtotal	\$	9,412,062	9,412,062				24
Less: Plant Outside Limits	\$	22,200	22,200				25
Taxable Assets	\$	9,389,862	9,389,862				26
Assessment Ratio	dec.		0.797315				27
Assessed Value	\$	7,486,678	7,486,678				28
Net Local & School Rate	mills		27.265649				29
Tax Equiv. Computed for Current Year	\$	204,129	204,129				30
Tax Equivalent per 1994 PSC Report	\$	156,551					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	204,129					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)	19,565		18
Structures and Improvements (341)	321,111	189,023	19
Fuel Holders, Producers and Accessories (342)	34,387	30,784	20
Prime Movers (343)	1,464,566	1,612,349	21
Generators (344)	321,180		22
Accessory Electric Equipment (345)	279,462	147,170	23
Miscellaneous Power Plant Equipment (346)	79,178		24
Total Other Production Plant	2,519,449	1,979,326	
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)			19,565 18
Structures and Improvements (341)			510,134 19
Fuel Holders, Producers and Accessories (342)			65,171 20
Prime Movers (343)			3,076,915 21
Generators (344)			321,180 22
Accessory Electric Equipment (345)			426,632 23
Miscellaneous Power Plant Equipment (346)			79,178 24
Total Other Production Plant	0	0	4,498,775
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)	1,563		34
Structures and Improvements (361)	8,687		35
Station Equipment (362)	1,513,556	435,646	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	205,485	24,525	38
Overhead Conductors and Devices (365)	414,990	16,090	39
Underground Conduit (366)	334,419	6,878	40
Underground Conductors and Devices (367)	787,437	10,907	41
Line Transformers (368)	733,201	23,390	42
Services (369)	197,494	7,255	43
Meters (370)	243,774	21,286	44
Installations on Customers' Premises (371)	1,637		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	252,680	18,590	47
Total Distribution Plant	4,694,923	564,567	
GENERAL PLANT			
Land and Land Rights (389)	84,237		48
Structures and Improvements (390)	214,791		49
Office Furniture and Equipment (391)	21,467	2,070	50
Computer Equipment (391.1)	36,146	1,906	51
Transportation Equipment (392)	75,958		52
Stores Equipment (393)	5,089		53
Tools, Shop and Garage Equipment (394)	34,171		54
Laboratory Equipment (395)	10,812		55
Power Operated Equipment (396)	335,013		56
Communication Equipment (397)	12,943	726	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)			1,563 34
Structures and Improvements (361)			8,687 35
Station Equipment (362)	7,500		1,941,702 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,591		224,419 38
Overhead Conductors and Devices (365)	2,522		428,558 39
Underground Conduit (366)	83		341,214 40
Underground Conductors and Devices (367)	2,966		795,378 41
Line Transformers (368)	139		756,452 42
Services (369)	2,159	1	202,591 43
Meters (370)	4,990		260,070 44
Installations on Customers' Premises (371)			1,637 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,400		269,870 47
Total Distribution Plant	27,350	1	5,232,141
GENERAL PLANT			
Land and Land Rights (389)			84,237 48
Structures and Improvements (390)			214,791 49
Office Furniture and Equipment (391)			23,537 50
Computer Equipment (391.1)			38,052 51
Transportation Equipment (392)			75,958 52
Stores Equipment (393)			5,089 53
Tools, Shop and Garage Equipment (394)			34,171 54
Laboratory Equipment (395)			10,812 55
Power Operated Equipment (396)	47,240		287,773 56
Communication Equipment (397)	875		12,794 57

ELECTRIC UTILITY PLANT IN SERVICE

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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)	905		58
Other Tangible Property (399)	0		59
Total General Plant	831,532	4,702	
Total utility plant in service directly assignable	8,045,904	2,548,595	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	8,045,904	2,548,595	

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)			905 58
Other Tangible Property (399)			0 59
Total General Plant	48,115	0	788,119
Total utility plant in service directly assignable	75,465	1	10,519,035
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	75,465	1	10,519,035

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.16	31.34	1
7.2/12.5 kV (12kV)	0.08	4.66	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		3.51	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	3	7
Nonfarm	60	8
Total	63	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	63	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	10,943	Monday	01/28/2002	09:00	5,805	1
February	02	10,620	Thursday	02/28/2002	10:00	5,176	2
March	03	10,937	Tuesday	03/05/2002	12:00	5,715	3
April	04	11,556	Tuesday	04/16/2002	14:00	5,780	4
May	05	11,786	Thursday	05/30/2002	14:00	5,803	5
June	06	13,450	Tuesday	06/25/2002	13:00	6,081	6
July	07	13,594	Monday	07/08/2002	14:00	6,583	7
August	08	12,767	Thursday	08/01/2002	12:00	6,328	8
September	09	13,514	Monday	09/09/2002	17:00	5,916	9
October	10	11,378	Tuesday	10/01/2002	13:00	5,930	10
November	11	11,259	Wednesday	11/20/2002	12:00	5,445	11
December	12	11,307	Tuesday	12/03/2002	09:00	5,532	12
Total		143,111				70,094	

System Name

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

Type of Reading	Supplier
15 minutes integrated	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	1,188	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	1,188	7
Purchases	70,094	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	71,282	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	69,230	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	392	22
Total Used by Company	392	23
Total Sold and Used	69,622	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,660	27
Total Energy Losses	1,660	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.3288%	29
Total Disposition of Energy	71,282	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,104	9,244	1
Total Sales for Residential Sales		1,104	9,244	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	33	10,034	2
LARGE POWER SERVICE	CP-2	15	30,172	3
INDUSTRIAL POWER SERVICE	CP-3	2	14,748	4
COMMERCIAL CITY	GS-1	189	3,964	5
COMMERCIAL RURAL	GS-1	13	363	6
GENERAL SERVICE	GS-1	22	310	7
Total Sales for Commercial & Industrial		274	59,591	
Public Street & Highway Lighting				
ATHLETIC FIELD LIGHTING	MS-1	2	62	8
STREET LIGHTING	MS-1	1	333	9
Total Sales for Public Street & Highway Lighting		3	395	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,381	69,230	

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)	
0	0	600,480	5,712	606,192	1
0	0	600,480	5,712	606,192	
32,262	0	469,667	6,582	476,249	2
69,130	86,508	1,251,127	19,064	1,270,191	3
32,212	35,966	562,533	9,427	571,960	4
0	0	241,862	2,492	244,354	5
0	0	22,568	256	22,824	6
0	0	19,228	202	19,430	7
133,604	122,474	2,566,985	38,023	2,605,008	
0	0	3,632	36	3,668	8
0	0	43,847	203	44,050	9
0	0	47,479	239	47,718	
				0	10
0	0	0	0	0	
133,604	122,474	3,214,944	43,974	3,258,918	

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	1,188	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	13,594	7
Date and Hour of Such Maximum Demand	7/8/2002 14	8
Load Factor	0.0100	9
Maximum Net Generation in Any One Day	81,783	10
Date of Such Maximum	6/25/2002	11
Number of Hours Generators Operated	921	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	260,740	15
Cost per kWh of Net Generation (\$)	219	16
Monthly Net Generation --- kWh (000):		
January	91	17
February	64	18
March	24	19
April	34	20
May	117	21
June	126	22
July	245	23
August	102	24
September	52	25
October	57	26
November	46	27
December	230	28
Total kWh (000)	1,188	29
Gas Consumed--Therms	42,309	30
Average Cost per Therm Burned (\$)	42,309.0000	31
Fuel Oil Consumed Barrels (42 gal.)	1,364	32
Average Cost per Barrel of Oil Burned (\$)	34.1000	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	440	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	21	38
kWh Net Generation per Gallon of Lubr. Oil	2700	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) per kWh Net Generation (\$)	0.0565	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	ARCADIA			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	1,188			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.)	13,594			7
Date and Hour of Such Maximum Demand	7/8/2002 14			8
Load Factor	0.0100			9
Maximum Net Generation in Any One Day	81,783			10
Date of Such Maximum	06/25/2002			11
Number of Hours Generators Operated	921			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses	260,740			15
Cost per kWh of Net Generation (\$)	219.4781			16
Monthly Net Generation --- kWh (000):				
January	91			17
February	64			18
March	24			19
April	34			20
May	117			21
June	126			22
July	245			23
August	102			24
September	52			25
October	57			26
November	46			27
December	230			28
Total kWh (000)	1,188			29
Gas Consumed--Therms	42,309			30
Average Cost per Therm Burned (\$)	0.4900			31
Fuel Oil Consumed Barrels (42 gal.)	1,364			32
Average Cost per Barrel of Oil Burned (\$)	34.1000			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	440			36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil	21			38
kWh Net Generation per Gallon of Lubr. Oil	2,700			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.0565			54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
ARCADIA	2	1947	RECIP	FAIRBANKS MORSE	300	1,400	1
ARCADIA	3	1940	RECIP	FAIRBANKS MORSE	300	690	2
ARCADIA	4	1930	RECIP	FAIRBANKS MORSE	240	360	3
ARCADIA	5	1972	RECIP	COOPER	600	4,250	4
ARCADIA	6	1986	RECIP	FAIRBANKS MORSE	900	4,200	5
ARCADIA	7	2002	RECIP	CUMMINS	1,800	2,921	6
ARCADIA	8	2002	RECIP	CUMMINS	1,800	2,921	7
ARCADIA	9	2002	RECIP	CUMMINS	1,800	2,921	8

STEAM PRODUCTION PLANTS (cont.)

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

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1947	2	74	980	1,225	980	980	1
1940	2	37	473	592	473	473	2
1930	2	15	240	300	240	240	3
1972	4	289	3,090	3,863	3,090	3,090	4
1986	12	298	3,000	3,750	3,000	3,000	5
2002	12	171	2,000	2,500	2,000	2,000	6
2002	12	157	2,000	2,500	2,000	2,000	7
2002	12	37	2,000	2,500	2,000	2,000	8

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	CITY					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	22,500					5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	13,594					7
Dt and Hr of Such Maximum Demand	07/08/2002					8
	14:00					9
Kwh Output	70,095					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,554	511	89,008	1
Acquired during year		2	525	2
Total	1,554	513	89,533	3
Retired during year	21			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,533	513	89,533	6
Number end of year accounted for as follows:				7
In customers' use	1,381	449	58,625	8
In utility's use		3	27,475	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	152	61	3,433	12
Total end of year	1,533	513	89,533	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				
Metal Halide/Halogen	100	29	21,289	1
Metal Halide/Halogen	101	2	1,468	2
Metal Halide/Halogen	150	94	69,005	3
Metal Halide/Halogen	250	28	20,555	4
Total		153	112,317	
Ornamental				
Metal Halide/Halogen	150	301	220,964	5
Total		301	220,964	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct#540-Increase due to increase in the number of engines.
Acct#543-Increase due to repairs on #6 and #5 engines
Acct#562-Additional operating and maintenance within line station component.
Acct#572-Increase due to more maintenance required on lines.
Acct#576-Increase due to more maintenance required on distribution plant.

Electric Utility Plant in Service (Page E-06)

Act#341,342,343,345, and 362 additions were all financed by 2001 revenue bonds and 2002 bond anticipation notes. Additions all related to new diesel engines and substation.
Acct#364-Financed completely by internal funds.
Acct#365-Financed completely by internal funds.
Acct#367-Financed completely by internal funds.
Acct#368-Financed completely by internal funds.
Acct#370-Financed completely by internal funds.
Acct#373-Financed completely by internal funds.
Acct#369-Adjustment of \$1 made for rounding purposes.
Acct#396-Retired utility truck that was fully depreciated and the utility no longer had.

Street Lighting Equipment (Page E-23)

kWhs for street lighting is estimated using a proportionate share of the units in service.
