



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LAKE MILLS LIGHT & WATER

Principal Office: 307 N. CP AVENUE
LAKE MILLS, WI 53551-0000

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: LAKE MILLS LIGHT & WATER

Utility Address: 307 N. CP AVENUE

LAKE MILLS, WI 53551-0000

When was utility organized? 12/31/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR STEVEN WILKE

Title: CITY MANAGER

Office Address:

200D WATER STREET

LAKE MILLS, WI 53551

Telephone: (920) 648 - 2344

Fax Number: (920) 648 - 2347

E-mail Address: NONE

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: DOUGLAS FRITSCH

Title: CHAIRMAN

Office Address:

609 MULBERRY STREET

LAKE MILLS, WI 53551

Telephone: (920) 648 - 3363

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: CAROL CHRISTNOVICH

Title: CPA

Office Address: HAWKISN, ASH, BAPTIE & CO
99 MILWAUKEE STREET
P.O. BOX 1508
LACROSSE, WI 54602-1508

Telephone: (920) 784 - 7737 EXT 219

Fax Number: (920) 785 - 2140

E-mail Address: cchristnovich@habco.com

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR TED A WHITCOMB

Title: UTILITY SUPERINTENDENT

Office Address:

307 N. CP AVENUE
LAKE MILLS, WI 53551

Telephone: (920) 648 - 4026

Fax Number: (920) 648 - 8649

E-mail Address: twhitcomb@WPPIsys.org

Name of utility commission/committee: NONE

Names of members of utility commission/committee:

- MR ROBERT CRUMP, TOWNSHIP MEMBER
- MR DOUGLAS FRITSCH, CHAIRMAN
- MR SCOTT KULLA, MEMBER/COUNCIL REP
- MS AMY C LITSCHER, MEMBER
- MR MARK PICKHARD, MEMBER
- MR MORRIS WICKLIFFE, MEMBER
- MRS ROBIN WOLFF, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,009,760	4,662,906	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,129,796	4,018,524	2
Depreciation Expense (403)	293,987	307,342	3
Amortization Expense (404-407)	6,045	0	4
Taxes (408)	250,170	251,565	5
Total Operating Expenses	4,679,998	4,577,431	
Net Operating Income	329,762	85,475	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	329,762	85,475	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	84	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,839	71,453	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	41,923	71,453	
Total Income	371,685	156,928	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	13,458	0	13
Total Miscellaneous Income Deductions	13,458	0	
Income Before Interest Charges	358,227	156,928	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	113,425	136,636	14
Amortization of Debt Discount and Expense (428)	0	6,070	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	26,714	33,296	17
Other Interest Expense (431)	80	206	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	140,219	176,208	
Net Income	218,008	(19,280)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,000,827	3,028,659	20
Balance Transferred from Income (433)	218,008	(19,280)	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)	3,816	8,552	25
Total Unappropriated Earned Surplus End of Year (216)	3,215,019	3,000,827	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST & DIVIDEND EARNED	41,839	5
Total (Acct. 419):	41,839	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
WRITE OFF BOATHOUSE	13,458	8
Total (Acct. 426):	13,458	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATIONS OF INCOME TO MUNICIPAL FUNDS	3,816	12
Total (Acct. 439)--Debit:	3,816	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		1,892			1,892	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		1,808			1,808	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	1,808	0	0	1,808	
Net income (or loss)	0	84	0	0	84	

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	656,933	4,352,827	0	0	5,009,760	1
Less: interdepartmental sales	0		0	0	0	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		2,069			2,069	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	656,933	4,350,758	0	0	5,007,691	

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	177,448	1,606	179,054	1
Electric operating expenses	316,351	2,409	318,760	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	3,646		3,646	8
Electric utility plant accounts	31,891		31,891	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	4,015	(4,015)	0	18
All other accounts			0	19
Total Payroll	533,351	0	533,351	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,355,499	11,118,577	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,500,256	4,207,362	2
Net Utility Plant	6,855,243	6,911,215	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	17,597	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	4,139	4
Net Nonutility Property	0	13,458	
Investment in Municipality (123)	0	0	5
Other Investments (124)	143,809	0	6
Special Funds (125)	1,439,862	1,430,372	7
Total Other Property and Investments	1,583,671	1,443,830	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	623	1,657	8
Temporary Cash Investments (132)	317,764	184,382	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	527,107	507,268	11
Other Accounts Receivable (143)	118,007	24,693	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	58,212	65,546	14
Materials and Supplies (150)	173,383	181,215	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,195,096	964,761	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,946	26,991	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	145,080	20
Total Deferred Debits	20,946	172,071	
Total Assets and Other Debits	9,654,956	9,491,877	

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)	237,223	192,997	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,215,019	3,000,827	23
Total Proprietary Capital	3,452,242	3,193,824	
LONG-TERM DEBT			
Bonds (221)	2,275,000	2,325,000	24
Advances from Municipality (223)	593,349	782,884	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,868,349	3,107,884	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	387,325	307,384	28
Payables to Municipality (233)	114,850	103,637	29
Customer Deposits (235)	4,452	5,665	30
Taxes Accrued (236)	1,161	2,494	31
Interest Accrued (237)	34,604	42,056	32
Other Current and Accrued Liabilities (238)	87,811	83,559	33
Total Current and Accrued Liabilities	630,203	544,795	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	203,835	186,349	36
Total Deferred Credits	203,835	186,349	
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)	2,500,327	2,459,025	41
Total Liabilities and Other Credits	9,654,956	9,491,877	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,513,959	0	0	5,837,178	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)	96			4,266	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,514,055	0	0	5,841,444	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,156,305	0	0	3,343,951	10
Total Accumulated Provision	1,156,305	0	0	3,343,951	
Net Utility Plant	4,357,750	0	0	2,497,493	

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	1,064,673	3,142,689			4,207,362	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	113,778	180,209			293,987	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,014				8,014	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION	10,214	27,213			37,427	9
Salvage		1,082			1,082	10
Other credits (specify):						11
					0	12
Total credits	132,006	208,504	0	0	340,510	13
Debits during year						14
Book cost of plant retired	33,520	7,242			40,762	15
Cost of removal	6,854				6,854	16
Other debits (specify):						17
					0	18
Total debits	40,374	7,242	0	0	47,616	19
Balance End of Year	1,156,305	3,343,951	0	0	4,500,256	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):					
BOATHOUSE AND LAND	17,597		17,597	0	2
Total Nonutility Property (121)	17,597	0	17,597	0	
Less accum. prov. depr. & amort. (122)	4,139		4,139	0	3
Net Nonutility Property	13,458	0	13,458	0	

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

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

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			149,323		149,323	158,506	1
Other					0	0	2
Total Electric Utility					149,323	158,506	

Account	Total End of Year	Amount Prior Year	
Electric utility total	149,323	158,506	1
Water utility	24,060	22,709	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	173,383	181,215	

**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)				
1992 BONDS	0	0	0	1
1997 Bonds	2,595	2595	6,756	2
2001 REFINANCING	3,449	3449	14,190	3
Total			20,946	
Unamortized premium on debt (251)				
NONE				4
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	192,997	1
Changes during year (explain):		
TIF CONTRIBUTIONS FROM 2001	44,226	2
Balance end of year	<u>237,223</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)	
1992 BOND ISSUE	04/01/1992	04/01/2004	6.00%	0	1
1997 BOND ISSUE	04/04/1997	04/01/2011	5.00%	2,275,000	2
Total Bonds (Account 221):				2,275,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNI-STATE TRUST FUND	10/21/1988	03/15/1998	6.00%	0	1
ADVANCE FROM SEWER UTILITY	09/01/2001	05/01/2009	3.40%	593,349	2
ADVANCE FROM SEWER UTILITY	04/01/1991	04/01/2001	7.00%	0	3
Total for Account 223				593,349	
Other Long-Term Debt (224)					
G.O. PROMISSORY NOTE	07/11/1995	07/11/2000	6.00%	0	4
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	2,494	1
Accruals:		
Charged water department expense	111,227	2
Charged electric department expense	139,044	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	250,271	
Taxes paid during year:		
County, state and local taxes	196,365	6
Social Security taxes	34,343	7
PSC Remainder Assessment	4,603	8
Other (explain):		
Gross revenues	16,293	9
Total payments and other debits	251,604	
Balance end of year	1,161	

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)					
1992 Mortgage Revenue Bonds	0			0	1
1997 Mortgage Revenue Bonds	28,779	113,425	113,988	28,216	2
Subtotal	28,779	113,425	113,988	28,216	
Advances from Municipality (223)					
Advance from Sewer	0			0	3
ADVANCE FROM SEWER - REFINANCING	10,438	26,714	33,083	4,069	4
Subtotal	10,438	26,714	33,083	4,069	
Other Long-Term Debt (224)					
State Trust Fund Loan	0			0	5
G.O. Loan 1995	0			0	6
G.O. Loan 1997	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	2,839	80	600	2,319	8
NONE	0			0	9
Subtotal	2,839	80	600	2,319	
Total	42,056	140,219	147,671	34,604	

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	1,809,952	649,073	0	0	0	2,459,025	1
Add credits during year:							
For Services		44,296				44,296	2
For Mains						0	3
Other (specify):							
IMPACT FEES	41,232					41,232	4
Deduct charges (specify):							
TIF CONT FROM 2001 RUN THRU HERE	44,226					44,226	5
Balance End of Year	1,806,958	693,369	0	0	0	2,500,327	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
E LAKE STREET	68,787	2
SPECIAL ASSESSMENTS HWY V	5,086	3
DEFERRED ASSESSMENTS HWY V	69,936	4
Total (Acct. 124):	143,809	
Special Funds (125):		
SPECIAL ASSESSMENTS	304,355	5
WATER IMPACT FEES	291,605	6
RESERVE FOR REVENUE BONDS	673,754	7
RESERVE FOR DEPRECIATION	102,247	8
RESERVE FOR PUBLIC BENEFITS	67,901	9
Total (Acct. 125):	1,439,862	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,581	11
Electric	486,526	12
Sewer (Regulated)	0	13
Other (specify):		
NONE		14
Total (Acct. 142):	527,107	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	113,709	15
Merchandising, jobbing and contract work		16
Other (specify):		
MISC BILLINGS, POLE RENTAL, JT TRENCHING, ETC	4,298	17
Total (Acct. 143):	118,007	
Receivables from Municipality (145):		
TAX ROLL	5,059	18
JOINT METERING	44,072	19
PUBLIC FIRE PROTECTION	1,674	20
MISC BILLS	7,407	21
Total (Acct. 145):	58,212	

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)	
Prepayments (165):		
NONE		22
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		24
Total (Acct. 183):	0	
Payables to Municipality (233):		
REFUSE BILLING	17,869	25
SEWER BILLING	96,981	26
NONE	0	27
Total (Acct. 233):	114,850	
Other Deferred Credits (253):		
PUBLIC BENEFITS-ENERGY ASSISTANCE	38,003	28
PUBLIC BENEFITS-ENERGY CONSERVATION	27,109	29
DEFERRED ASSESSMENTS-E LAKE ST	68,787	30
DEFERRED ASSESSMENTS-TYRANENA RD	69,936	31
Total (Acct. 253):	203,835	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,491,494	5,733,893	0	0	11,225,387	1
Materials and Supplies	23,384	153,914	0	0	177,298	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,110,489	3,243,320	0	0	4,353,809	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,808,455	671,221	0	0	2,479,676	6
Other (specify):					0	7
Average Net Rate Base	2,595,934	1,973,266	0	0	4,569,200	
Net Operating Income	86,220	243,542	0	0	329,762	8
Net Operating Income as a percent of Average Net Rate Base	3.32%	12.34%	N/A	N/A	7.22%	

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	215,110	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,107,923	3
Other (Specify):		4
Total Average Proprietary Capital	3,323,033	
Net Income		
Net Income	218,008	5
Percent Return on Proprietary Capital	6.56%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

ELECTRIC RATE INCREASE EFFECTIVE NOVEMBER 7, 2002

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

We have used account 231-Notes payable for the interest accrued on Customer Deposits.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Per phone call from Kathy, Lake Mills, 7/30/03:

1. Sewer labor, shared expenses on building with other departments.
2. Training new meter reader; rebuild pumphouse motor
3. Reallocated meter reader expenses
4. noted.

July 21, 2003

Mr. Steven Wilke, City Manager
Lake Mills Light & Water
307 North CP Avenue
Lake Mills, WI 53551-0000

Re: 2002 Analytical Review DWCCA--ELE

Dear Mr. Wilke:

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

1. On Page F-19, \$7,407 is reported in Account 145 described as "misc bills." Lesser amounts grouped as miscellaneous are to be described when greater than \$5,000. Please furnish a brief description, such as a short list.
2. On Page W-5, Customer Accounts Expenses and Pumping Expenses increased over 25 percent and \$5,000. Please provide a brief explanation.
3. On Page E-3, Customer Accounts Expenses decreased over 25 percent and \$5,000. Please provide a brief explanation.
4. In the future, amortization of debt issuance expenses should be charged to Account 428, Amortization of Debt Discount and Expense, rather than to Accounts 404-407 in the operating income statements for the water and electric departments. The debit to Account 428 would also be specified in column C of the schedule on page F-12.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter.

We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have nc

FINANCIAL SECTION FOOTNOTES

questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:pr:w:\compl\Analytical Reviews\2002 analytical review letters\3000 Lake Mills.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	648,916	1
Total Sales of Water	648,916	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	2,137	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,880	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,017	
Total Operating Revenues	656,933	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	79,951	9
Water Treatment Expenses (630-635)	25,811	10
Transmission and Distribution Expenses (640-655)	96,383	11
Customer Accounts Expenses (901-904)	29,006	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	110,424	14
Total Operation and Maintenance Expenses	341,575	
Other Operating Expenses		
Depreciation Expense (403)	113,778	15
Amortization Expense (404-407)	4,234	16
Taxes (408)	111,126	17
Total Other Operating Expenses	229,138	
Total Operating Expenses	570,713	
NET OPERATING INCOME	86,220	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,669	97,615	242,394	4
Commercial	208	62,977	101,175	5
Industrial	19	22,046	31,665	6
Total Metered Sales to General Customers (461)	1,896	182,638	375,234	
Private Fire Protection Service (462)	12		7,488	7
Public Fire Protection Service (463)	2,200		199,522	8
Other Sales to Public Authorities (464)	16	61,962	66,672	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,124	244,600	648,916	

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)	199,522	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)	199,522	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
MISC METER CONNECTIONS, ETC	2,137	7
Total Miscellaneous Service Revenues (471)	2,137	
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	5,880	10
Other (specify): NONE		11
Total Other Water Revenues (474)	5,880	
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)	17,554	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	33,719	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	28,678	9
Total Pumping Expenses	79,951	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	8,832	10
Chemicals (631)	16,979	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	25,811	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	27,151	14
Operation Supplies and Expenses (641)	11,491	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	39,431	17
Maintenance of Services (652)	7,877	18
Maintenance of Meters (653)	9,803	19
Maintenance of Hydrants (654)	630	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	96,383	

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)	8,465	22
Accounting and Collecting Labor (902)	20,541	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	29,006	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	33,110	27
Office Supplies and Expenses (921)	13,526	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,488	30
Property Insurance (924)	5,331	31
Injuries and Damages (925)	1,659	32
Employee Pensions and Benefits (926)	50,708	33
Regulatory Commission Expenses (928)	3,019	34
Miscellaneous General Expenses (930)	476	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)	107	37
Total Administrative and General Expenses	110,424	
 Total Operation and Maintenance Expenses	 341,575	

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		100,310	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,595	2
Net property tax equivalent		97,715	
Social Security		11,570	3
PSC Remainder Assessment		1,841	4
Other (specify): NONE			5
Total tax expense		<u>111,126</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233336				3
County tax rate	mills		5.683701				4
Local tax rate	mills		9.100728				5
School tax rate	mills		11.961119				6
Voc. school tax rate	mills		1.630727				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.609611				10
Less: state credit	mills		1.663330				11
Net tax rate	mills		26.946281				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.100728				14
Combined School Tax Rate	mills		13.591846				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.692574				17
Total Tax Rate	mills		28.609611				18
Ratio of Local and School Tax to Total	dec.		0.793180				19
Total tax net of state credit	mills		26.946281				20
Net Local and School Tax Rate	mills		21.373254				21
Utility Plant, Jan. 1	\$	5,469,030	5,469,030				22
Materials & Supplies	\$	22,709	22,709				23
Subtotal	\$	5,491,739	5,491,739				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,491,739	5,491,739				26
Assessment Ratio	dec.		0.854600				27
Assessed Value	\$	4,693,240	4,693,240				28
Net Local & School Rate	mills		21.373254				29
Tax Equiv. Computed for Current Year	\$	100,310	100,310				30
Tax Equivalent per 1994 PSC Report	\$	54,559					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	100,310					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	379,980		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	379,980	0	
PUMPING PLANT			
Land and Land Rights (320)	113,188		12
Structures and Improvements (321)	125,510		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	85,316		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	292,455		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	616,469	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	2,418		22
Water Treatment Equipment (332)	8,572		23
Total Water Treatment Plant	11,990	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15,717		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			379,980	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	379,980	
PUMPING PLANT				
Land and Land Rights (320)			113,188	12
Structures and Improvements (321)			125,510	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			85,316	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			292,455	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	616,469	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,000	21
Structures and Improvements (331)			2,418	22
Water Treatment Equipment (332)			8,572	23
Total Water Treatment Plant	0	0	11,990	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			15,717	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)	1,142,804		26
Transmission and Distribution Mains (343)	2,131,413	16,221	27
Fire Mains (344)	0	0	28
Services (345)	347,419	44,170	29
Meters (346)	284,168	14,981	30
Hydrants (348)	295,830		31
Other Transmission and Distribution Plant (349)	2,596		32
Total Transmission and Distribution Plant	4,219,947	75,372	
GENERAL PLANT			
Land and Land Rights (389)	3,853		33
Structures and Improvements (390)	59,486		34
Office Furniture and Equipment (391)	1,320		35
Computer Equipment (391.1)	8,967	472	36
Transportation Equipment (392)	76,794		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	27,114	2,026	39
Laboratory Equipment (395)	2,537	579	40
Power Operated Equipment (396)	4,500		41
Communication Equipment (397)	56,073		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	240,644	3,077	
Total utility plant in service directly assignable	5,469,030	78,449	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,469,030	78,449	

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)			1,142,804 26
Transmission and Distribution Mains (343)	19,500		2,128,134 27
Fire Mains (344)	0		0 28
Services (345)	11,319		380,270 29
Meters (346)	1,988		297,161 30
Hydrants (348)	713		295,117 31
Other Transmission and Distribution Plant (349)			2,596 32
Total Transmission and Distribution Plant	33,520	0	4,261,799
GENERAL PLANT			
Land and Land Rights (389)			3,853 33
Structures and Improvements (390)			59,486 34
Office Furniture and Equipment (391)			1,320 35
Computer Equipment (391.1)			9,439 36
Transportation Equipment (392)			76,794 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			29,140 39
Laboratory Equipment (395)			3,116 40
Power Operated Equipment (396)			4,500 41
Communication Equipment (397)			56,073 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	243,721
Total utility plant in service directly assignable	33,520	0	5,513,959
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	33,520	0	5,513,959

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			23,721	23,721	1
February			20,162	20,162	2
March			23,510	23,510	3
April			23,923	23,923	4
May			25,253	25,253	5
June			26,424	26,424	6
July			31,031	31,031	7
August			26,485	26,485	8
September			24,476	24,476	9
October			22,419	22,419	10
November			22,175	22,175	11
December			22,410	22,410	12
Total annual pumpage	0	0	291,989	291,989	
Less: Water sold				244,600	13
Volume pumped but not sold				47,389	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				298	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				182	18
Total volume not sold but accounted for				480	19
Volume pumped but unaccounted for				46,909	20
Percent of water lost				16%	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.)				1,323	23
Date of maximum: 7/17/2002					24
Cause of maximum: weather					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				370	26
Date of minimum: 3/19/2002					27
Total KWH used for pumping for the year				471,280	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)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	4	4-A	4-B	1
Location	FRANKLIN STREET	FRANKLIN STREET 4-A	FRANKLIN STREET 4-B	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	GOULDS	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1994	1968	1968	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,300	1,250	750	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	FAIRBANKS MORSE	FAIRBANKS MORSE	9
Year Installed	1968	1968	1968	10
Type	OTHER	OTHER	OTHER	11
Horsepower	75	75	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	5-A	6	14
Location	PINE STREET	PINE STREET	S. CP AVENUE	15
Purpose	P	B	P	16
Destination	R	D	D	17
Pump Manufacturer	LAYNE	WORTHINGTON	GOULDS	18
Year Installed	1980	1980	1999	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,300	1,250	1,700	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	22
Year Installed	1980	1980	1999	23
Type	OTHER	OTHER	ELECTRIC	24
Horsepower	60	75	60	25

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	6-B			1
Location	S. CP AVENUE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	CRANE DEMING			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	US MOTORS			10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	125			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				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	4	5	HARVEY ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1968	1980	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	16	9	135	6
Total capacity in gallons (actual)	400,000	100,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	2.000	175	0	0	0	175	1
M	T	4.000	23,926	0	0	0	23,926	2
M	T	6.000	71,266	0	2,600	0	68,666	3
M	T	8.000	25,533	0	0	0	25,533	4
M	T	10.000	32,399	0	0	0	32,399	5
M	D	12.000	17,367	0	0	0	17,367	6
Total Within Municipality			170,666	0	2,600	0	168,066	
Total Utility			170,666	0	2,600	0	168,066	

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)	
P	0.500	1	0	0	0	1		1
L	0.625	513	0	41	0	472		2
M	0.750	710	0	0	0	710	50	3
L	1.000	37	0	0	0	37		4
M	1.000	383	40	0	0	423	38	5
M	1.250	9	0	0	0	9	5	6
M	1.500	38	0	0	0	38	4	7
M	2.000	15	0	0	0	15	2	8
M	3.000	1	0	0	0	1		9
M	4.000	14	0	0	0	14		10
M	6.000	6	0	0	0	6		11
M	8.000	18	0	0	0	18		12
Total Utility		1,745	40	41	0	1,744	99	

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	2,199	68	29	0	2,238	98	1
0.750	23	2	2	10	33	2	2
1.000	51	4	5	0	50	8	3
1.250	1	0	0	0	1	0	4
1.500	6	1	0	0	7	0	5
2.000	15	0	1	0	14	1	6
2.500	9	0	4	0	5	0	7
4.000	4	0	2	0	2	0	8
6.000	2	0	1	0	1	1	9
Total:	2,310	75	44	10	2,351	110	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Wholesale, Inter-Department or Utility Use						In Stock and Deduct Meters (n)	Total (o)	
	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Department or Utility Use (m)	In Stock and Deduct Meters (n)			
0.625	2,035	108	2	6	1	86	2,238	1	
0.750	4	0	11	8	0	10	33	2	
1.000	11	33	2	1	1	2	50	3	
1.250	0	1	0	0	0	0	1	4	
1.500	0	6	1	0	0	0	7	5	
2.000	0	6	2	4	1	1	14	6	
2.500	0	3	1	1	0	0	5	7	
4.000	0	1	1	0	0	0	2	8	
6.000	0	1	0	0	0	0	1	9	
Total:	2,050	159	20	20	3	99	2,351		

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	345		4		341	2
Total Fire Hydrants	345	0	4	0	341	
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: 102
 Number of distribution system valves end of year: 412
 Number of distribution valves operated during year: 75

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

We had a street rebuild and the additions to mains was the fittings used to connect from the abandoned main to the main in service.

Meters (Page W-17)

The meter count for 3/4 inch meters was adjusted for inventory correction.

Hydrants and Distribution System Valves (Page W-18)

W-18 DUE TO LACK OF MANPOWER AND STREET REBUILDS THEY WERE NOT OPERATED IN 2002. AT LEAST 1/2 OF ALL VALVES AND HYDRANTS ARE SCHEDULED TO BE OPERATED IN 2003

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	4,325,869	1
Total Sales of Electricity	4,325,869	
Other Operating Revenues		
Forfeited Discounts (450)	14,518	2
Miscellaneous Service Revenues (451)	8,508	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,336	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	596	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	26,958	
Total Operating Revenues	4,352,827	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	3,232,886	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	236,628	11
Customer Accounts Expenses (901-904)	56,985	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	261,722	14
Total Operation and Maintenance Expenses	3,788,221	
Other Expenses		
Depreciation Expense (403)	180,209	15
Amortization Expense (404-407)	1,811	16
Taxes (408)	139,044	17
Total Other Expenses	321,064	
Total Operating Expenses	4,109,285	
NET OPERATING INCOME	243,542	

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	14,518	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	14,518	
Miscellaneous Service Revenues (451):		
DISCONNECTS, MISC SERVICES	8,508	3
Total Miscellaneous Service Revenues (451)	8,508	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM GARAGE BUILDING	1,740	5
POLE RENTAL	1,596	6
Total Rent from Electric Property (454)	3,336	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX COMMISSION	596	8
Total Other Electric Revenues (456)	596	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	3,232,886	15
Other Expenses (546)		16
Total Other Power Supply Expenses	3,232,886	
Total Power Production Expenses	3,232,886	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	31,565	21
Line and Station Supplies and Expenses (562)	9,847	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	10,342	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	20,998	26
Maintenance of Structures and Equipment (571)	2,232	27
Maintenance of Lines (572)	144,959	28
Maintenance of Line Transformers (573)	3,138	29
Maintenance of Street Lighting and Signal Systems (574)	13,547	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	236,628	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	13,889	33
Accounting and Collecting Labor (902)	40,837	34
Supplies and Expenses (903)	190	35
Uncollectible Accounts (904)	2,069	36
Total Customer Accounts Expenses	56,985	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	78,366	38
Office Supplies and Expenses (921)	45,540	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	9,254	41
Property Insurance (924)	7,370	42
Injuries and Damages (925)	4,143	43
Employee Pensions and Benefits (926)	111,447	44
Regulatory Commission Expenses (928)	1,158	45
Miscellaneous General Expenses (930)	4,038	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)	406	48
Total Administrative and General Expenses	261,722	
 Total Operation and Maintenance Expenses	 3,788,221	

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		97,216	1
Social Security		22,773	2
Wisconsin Gross Receipts Tax		16,293	3
PSC Remainder Assessment		2,762	4
Other (specify): NONE			5
Total tax expense		139,044	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233336				3
County tax rate	mills		5.683701				4
Local tax rate	mills		9.100728				5
School tax rate	mills		11.961119				6
Voc. school tax rate	mills		1.630727				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.609611				10
Less: state credit	mills		1.663330				11
Net tax rate	mills		26.946281				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.100728				14
Combined School Tax Rate	mills		13.591846				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.692574				17
Total Tax Rate	mills		28.609611				18
Ratio of Local and School Tax to Total	dec.		0.793180				19
Total tax net of state credit	mills		26.946281				20
Net Local and School Tax Rate	mills		21.373254				21
Utility Plant, Jan. 1	\$	5,649,547	5,649,547				22
Materials & Supplies	\$	158,506	158,506				23
Subtotal	\$	5,808,053	5,808,053				24
Less: Plant Outside Limits	\$	554,063	554,063				25
Taxable Assets	\$	5,253,990	5,253,990				26
Assessment Ratio	dec.		0.854600				27
Assessed Value	\$	4,490,060	4,490,060				28
Net Local & School Rate	mills		21.373254				29
Tax Equiv. Computed for Current Year	\$	95,967	95,967				30
Tax Equivalent per 1994 PSC Report	\$	97,216					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	97,216					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	6,892		34
Structures and Improvements (361)	8,313		35
Station Equipment (362)	1,078,355		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	490,988	8,835	38
Overhead Conductors and Devices (365)	776,298	11,493	39
Underground Conduit (366)	51,106		40
Underground Conductors and Devices (367)	612,254	40,120	41
Line Transformers (368)	595,786	14,770	42
Services (369)	610,897	17,088	43
Meters (370)	240,267	3,292	44
Installations on Customers' Premises (371)	25,774	663	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	230,117	454	47
Total Distribution Plant	4,727,047	96,715	
GENERAL PLANT			
Land and Land Rights (389)	21,785		48
Structures and Improvements (390)	417,251		49
Office Furniture and Equipment (391)	63,421	325	50
Computer Equipment (391.1)	52,834	1,367	51
Transportation Equipment (392)	202,936	112,472	52
Stores Equipment (393)	1,238		53
Tools, Shop and Garage Equipment (394)	64,013	2,932	54
Laboratory Equipment (395)	17,439		55
Power Operated Equipment (396)	42,887		56
Communication Equipment (397)	19,505		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			6,892 34
Structures and Improvements (361)			8,313 35
Station Equipment (362)			1,078,355 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,776		496,047 38
Overhead Conductors and Devices (365)	2,175		785,616 39
Underground Conduit (366)			51,106 40
Underground Conductors and Devices (367)	40		652,334 41
Line Transformers (368)			610,556 42
Services (369)	238		627,747 43
Meters (370)	952		242,607 44
Installations on Customers' Premises (371)			26,437 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	61		230,510 47
Total Distribution Plant	7,242	0	4,816,520
GENERAL PLANT			
Land and Land Rights (389)			21,785 48
Structures and Improvements (390)			417,251 49
Office Furniture and Equipment (391)			63,746 50
Computer Equipment (391.1)			54,201 51
Transportation Equipment (392)			315,408 52
Stores Equipment (393)			1,238 53
Tools, Shop and Garage Equipment (394)			66,945 54
Laboratory Equipment (395)			17,439 55
Power Operated Equipment (396)			42,887 56
Communication Equipment (397)			19,505 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	253		58
Other Tangible Property (399)	0		59
Total General Plant	903,562	117,096	
Total utility plant in service directly assignable	5,630,609	213,811	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	5,630,609	213,811	

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)			253 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,020,658
Total utility plant in service directly assignable	7,242	0	5,837,178
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	7,242	0	5,837,178

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)	0.00	37.20	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.00	0.50	3
Other:			
NONE	0.00	0.00	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	22.38	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	0.00	4.02	7
Other:			
NONE	0.00	0.00	8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	0.00	0.00	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	12
Other:			
NONE	0.00	0.00	13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	92	7
Nonfarm	0	8
Total	92	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	0	12
Total	0	13
Total customers on rural lines at end of year	92	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	11,128	Monday	01/07/2002	08:00	6,093	1
February	02	11,285	Monday	02/04/2002	08:00	5,459	2
March	03	11,269	Tuesday	03/05/2002	09:00	5,978	3
April	04	11,586	Tuesday	04/16/2002	13:00	5,709	4
May	05	12,057	Friday	05/31/2002	12:00	5,756	5
June	06	15,980	Tuesday	06/25/2002	15:00	6,723	6
July	07	16,546	Monday	07/08/2002	15:00	7,955	7
August	08	17,057	Thursday	08/01/2002	14:00	7,117	8
September	09	15,558	Monday	09/09/2002	14:00	6,104	9
October	10	11,136	Tuesday	10/01/2002	14:00	5,718	10
November	11	10,246	Tuesday	11/26/2002	00:00	5,425	11
December	12	10,776	Monday	12/02/2002	18:00	5,822	12
Total		154,624				73,859	

System Name WPPI SYSTEM

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

Type of Reading	Supplier
60 minutes integrated	WPPI SYSTEM

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	73,859	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	73,859	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	70,986	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	21	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	13	22
Total Used by Company	34	23
Total Sold and Used	71,020	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,126	27
Total Energy Losses	3,126	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.2324%	29
Total Disposition of Energy	74,146	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	2,812	23,328	1
RURAL	RG-2	83	820	2
WATER HEATER	RW-1	214	533	3
Total Sales for Residential Sales		3,109	24,681	
Commercial & Industrial				
INDUSTRIAL A	CG-1	35	11,889	4
INTERDEPARTMENTAL	CG-1	3	287	5
SMALL COMMERCIAL	CG-1	354	9,019	6
INDUSTRIAL B	CP-2	9	14,254	7
INDUSTRIAL C	CP-3	2	10,479	8
Total Sales for Commercial & Industrial		403	45,928	
Public Street & Highway Lighting				
PUBLIC & PRIVATE STREET LIGHTING	MS-1	69	377	9
Total Sales for Public Street & Highway Lighting		69	377	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,581	70,986	

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)	
		1,554,924	72,908	1,627,832	1
		55,490	2,521	58,011	2
		32,761	1,402	34,163	3
0	0	1,643,175	76,831	1,720,006	
2,971	4,460	612,777	34,613	647,390	4
		18,379	1,366	19,745	5
		622,029	26,711	648,740	6
33,856	40,319	666,815	41,406	708,221	7
26,963	33,398	487,912	31,141	519,053	8
63,790	78,177	2,407,912	135,237	2,543,149	
		61,703	1,011	62,714	9
0	0	61,703	1,011	62,714	
				0	10
0	0	0	0	0	
63,790	78,177	4,112,790	213,079	4,325,869	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM				1
Point of Delivery	EAST EDGE OF TOWN				2
Type of Power Purchased (firm, dump, etc.)	AC				3
Voltage at Which Delivered	24900				4
Point of Metering	EAST EDGE OF TOWN				5
Total of 12 Monthly Maximum Demands -- kW	154,624				6
Average load factor	65.4340%				7
Total Cost of Purchased Power	3,232,885				8
Average cost per kWh	0.0438				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,075	3,018			12
February	2,767	2,692			13
March	2,885	3,093			14
April	2,995	2,714			15
May	2,926	2,830			16
June	3,194	3,530			17
July	4,009	3,946			18
August	3,614	3,503			19
September	2,941	3,163			20
October	2,977	2,740			21
November	2,591	2,834			22
December	2,767	3,055			23
Total kWh (000)	36,741	37,118			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	DOWNTOWN	EASTSIDE	PINE ST	SWHLS RD		1
Voltage--High Side	24,900	24,900	24,900	24,900		2
Voltage--Low Side	4,160	4,160	4,160	4,160		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	5,000	5,000	5,000	1,500		5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(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)	Utility Designation					(r)
	(n)	(o)	(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	3,795	1,058	82,145	1
Acquired during year	95	15	575	2
Total	3,890	1,073	82,720	3
Retired during year	67	8	112	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	3,823	1,065	82,608	6
Number end of year accounted for as follows:				7
In customers' use	3,617	942	75,718	8
In utility's use	18	17	2,255	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	188	106	4,635	12
Total end of year	3,823	1,065	82,608	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	5	4,080	1
Other	150	2	1,728	2
Other	500	2	3,600	3
Other	1,500	2	1,080	4
Sodium Vapor	100	487	251,292	5
Sodium Vapor	150	43	37,152	6
Sodium Vapor	250	3	3,888	7
Sodium Vapor	400	1	2,160	8
Total		545	304,980	
Ornamental				
Sodium Vapor	70	56	20,160	9
Sodium Vapor	100	11	5,676	10
Sodium Vapor	150	32	27,648	11
Total		99	53,484	
Other				
NONE		0		12
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Account 392 - New bucket truck purchased 12/2002
