



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BARRON LIGHT & WATER UTILITYPrincipal Office: 1303 EAST DIVISION AVENUE
BARRON, WI 54812For 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: BARRON LIGHT & WATER UTILITY

Utility Address: 1303 EAST DIVISION AVENUE
BARRON, WI 54812

When was utility organized? 11/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ROD PETERSON

Title: UTILITY MANAGER

Office Address:

1303 EAST DIVISION AVE,
BARRON, WI 54812

Telephone: (715) 537 - 3855

Fax Number: (715) 537 - 3714

E-mail Address:

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

Name: BRIAN M. KAHL, C.P.A.

Title: INDEPENDENT AUDITOR

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: GERALD NOVINSKI

Title: UTILITY COMMISSION PRESIDENT

Office Address:

1303 EAST DIVISION AVENUE
BARRON, WI 54812

Telephone: (715) 537 - 5631

Fax Number: (715) 537 - 9209

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: BRIAN M. KAHL, C.P.A.

Title: INDEPENDENT AUDITOR

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

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 2/4/2003

Period covered by most recent audit: 1/1/02-12/31/02

Names and titles of utility management including manager or superintendent:

Name: ROD PETERSON

Title: UTILITY MANAGER

Office Address:
1303 EAST DIVISION AVENUE
BARRON, WI 54812

Telephone: (715) 537 - 3855

Fax Number: (715) 537 - 3714

E-mail Address:

Name: TONY SLAGSTAD

Title: CITY CLERK-TREASURER

Office Address:
1303 EAST DIVISION
BARRON, WI 54812

Telephone: (715) 537 - 5631

Fax Number: (715) 537 - 9209

E-mail Address:

Name of utility commission/committee: CITY OF BARRON UTILITY COMMISSION

Names of members of utility commission/committee:

- MR MARV AMUNDSON
- MR JAMES BELL
- MR ROBERT MISSLING
- MR GERALD NOVINSKI
- MR ROBERT ST. VINCENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,180,702	4,029,012	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,493,403	3,644,962	2
Depreciation Expense (403)	276,764	271,458	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	209,544	197,695	5
Total Operating Expenses	3,979,711	4,114,115	
Net Operating Income	200,991	(85,103)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	200,991	(85,103)	
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)	22,206	46,636	10
Miscellaneous Nonoperating Income (421)	0	14,818	11
Total Other Income	22,206	61,454	
Total Income	223,197	(23,649)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	15,522	18,568	13
Total Miscellaneous Income Deductions	15,522	18,568	
Income Before Interest Charges	207,675	(42,217)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,069	23,073	14
Amortization of Debt Discount and Expense (428)	1,865	1,865	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	2,094	2,981	17
Other Interest Expense (431)	4,279	9,318	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	29,307	37,237	
Net Income	178,368	(79,454)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,283,565	3,363,019	20
Balance Transferred from Income (433)	178,368	(79,454)	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)	3,461,933	3,283,565	

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 ON TEMPORARY INVESTMENTS	10,240	5
INTEREST ON CASH ACCOUNTS	7,376	6
INTEREST ON TAX ROLL	4,590	7
Total (Acct. 419):	22,206	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
DEPRECIATION ON NON-UTILITY PROPERTY	11,772	10
DONTATION TO HOCKEY ASSOCIATION	3,750	11
Total (Acct. 426):	15,522	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
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):					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	473,633	3,707,069	0	0	4,180,702	1
Less: interdepartmental sales	0	36,670	0	0	36,670	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	473,633	3,670,399	0	0	4,144,032	

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	87,898		87,898	1
Electric operating expenses	242,859		242,859	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	849		849	8
Electric utility plant accounts	12,439		12,439	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	344,045	0	344,045	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,581,828	9,392,003	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,177,490	4,931,086	2
Net Utility Plant	4,404,338	4,460,917	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	296,489	296,489	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	185,973	174,200	4
Net Nonutility Property	110,516	122,289	
Investment in Municipality (123)	0	0	5
Other Investments (124)	68,029	82,406	6
Special Funds (125)	58,000	58,000	7
Total Other Property and Investments	236,545	262,695	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	947,789	779,922	8
Temporary Cash Investments (132)	10,240	10,064	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	398,439	417,371	11
Other Accounts Receivable (143)	649	8,756	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	124,138	94,262	14
Materials and Supplies (150)	126,010	142,031	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,607,265	1,452,406	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,121	13,985	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	102,687	118,659	20
Total Deferred Debits	114,808	132,644	
Total Assets and Other Debits	6,362,956	6,308,662	

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)	411,858	376,044	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,461,933	3,283,565	23
Total Proprietary Capital	3,873,791	3,659,609	
LONG-TERM DEBT			
Bonds (221)	430,000	480,000	24
Advances from Municipality (223)	42,502	62,391	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	472,502	542,391	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	302,417	379,874	28
Payables to Municipality (233)	1,347	1,406	29
Customer Deposits (235)	1,855	1,935	30
Taxes Accrued (236)	178,374	169,292	31
Interest Accrued (237)	3,124	4,008	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	487,117	556,515	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	155,286	184,226	36
Total Deferred Credits	155,286	184,226	
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)	1,374,260	1,365,921	41
Total Liabilities and Other Credits	6,362,956	6,308,662	

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)	3,122,243	0	0	6,323,386	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)				136,199	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,122,243	0	0	6,459,585	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	863,982	0	0	4,313,508	10
Total Accumulated Provision	863,982	0	0	4,313,508	
Net Utility Plant	2,258,261	0	0	2,146,077	

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	831,603	4,099,483			4,931,086	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,932	216,832			276,764	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,659				2,659	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	239	1,270			1,509	10
Other credits (specify):						11
					0	12
Total credits	62,830	218,102	0	0	280,932	13
Debits during year						14
Book cost of plant retired	29,635	4,077			33,712	15
Cost of removal	816				816	16
Other debits (specify):						17
					0	18
Total debits	30,451	4,077	0	0	34,528	19
Balance End of Year	863,982	4,313,508	0	0	5,177,490	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	3.38%				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):					
Dam	296,489			296,489	2
Total Nonutility Property (121)	296,489	0	0	296,489	
Less accum. prov. depr. & amort. (122)	174,200	11,773		185,973	3
Net Nonutility Property	122,289	(11,773)	0	110,516	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	16,964				16,964	117,787	1
Other	755		91,445		92,200	978	2
Total Electric Utility					109,164	118,765	

Account	Total End of Year	Amount Prior Year	
Electric utility total	109,164	118,765	1
Water utility	16,846	23,266	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	126,010	142,031	

**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 SYSTEM REVENUE BONDS	1,865	428	12,121	1
Total			<u><u>12,121</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	376,044	1
Changes during year (explain):		
BELL POLE SERVICE EXTENSION COSTS PAID BY TID # 2	35,814	2
Balance end of year	411,858	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC SYSTEM REVENUE BONDS	06/01/1999	12/01/2009	3.90%	430,000	1
Total Bonds (Account 221):				430,000	

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)					
STATE TRUST FUND LOAN WATER UTILITY	01/25/1995	03/15/2004	5.00%	42,502	1
Total for Account 223				42,502	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	169,292	1
Accruals:		
Charged water department expense	68,509	2
Charged electric department expense	141,035	3
Charged sewer department expense	1,234	4
Other (explain):		
NONE		5
Total Accruals and other credits	210,778	
Taxes paid during year:		
County, state and local taxes	169,291	6
Social Security taxes	27,716	7
PSC Remainder Assessment	3,818	8
Other (explain):		
LICENSE FEE ASSESSMENT	871	9
Total payments and other debits	201,696	
Balance end of year	178,374	

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)					
SERIES 1999 REVENUE BONDS	1,770	21,069	21,240	1,599	1
Subtotal	1,770	21,069	21,240	1,599	
Advances from Municipality (223)					
NONE	0			0	2
8-2-93 PROMISORY NOTE	0			0	3
State Trust Fund Loan 1/25/95	2,238	2,094	2,807	1,525	4
Subtotal	2,238	2,094	2,807	1,525	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST ON CAPITAL CREDIT	0	4,279	4,279	0	6
INTEREST ON CUSTOMER DEPOSITS	0			0	7
Subtotal	0	4,279	4,279	0	
Total	4,008	27,442	28,326	3,124	

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	880,636	285,285	200,000	0	0	1,365,921	1
Add credits during year:							
For Services		5,807				5,807	2
For Mains						0	3
Other (specify):							
STREET LIGHTS AND POLES		2,532				2,532	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	880,636	293,624	200,000	0	0	1,374,260	
Amount of federal and state grants in aid received for utility construction included in End of Year totals			200,000			200,000	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):		
SPECIAL ASSESSMENTS RECEIVABLE	68,029	2
Total (Acct. 124):	68,029	
Special Funds (125):		
BOND RESERVE FUND	58,000	3
Total (Acct. 125):	58,000	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	44,022	5
Electric	354,417	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	398,439	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SERVICE AND REPAIR WORK FOR CUSTOMERS	649	11
Total (Acct. 143):	649	
Receivables from Municipality (145):		
TAX ROLL ITEMS	36,199	12
INSURANCE	1,948	13
RENT OF EQUIPMENT	309	14
SEWER SHARE OF METERS	17,741	15
PORTLAND AVENUE PROJECT COSTS	32,047	16
PUBLIC FIRE PROTECTION	80	17
BELL POLE PROJECT COSTS DUE FROM TID # 2	35,814	18
Total (Acct. 145):	124,138	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):		0
Other Deferred Debits (183):		
DEFERRED PLANT CLEAN-UP COSTS	102,687	21
Total (Acct. 183):	102,687	
Payables to Municipality (233):		
INSURANCE	1,347	22
Total (Acct. 233):	1,347	
Other Deferred Credits (253):		
UNREFUNDED CAPACITY CREDIT	110,870	23
PUBLIC BENEFITS CHARGE	6,694	24
VACATION AND SICK LEAVE LIABILITY	37,722	25
Total (Acct. 253):	155,286	

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	3,097,472	6,284,311	0	0	9,381,783	1
Materials and Supplies	20,056	113,964	0	0	134,020	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	847,792	4,206,495	0	0	5,054,287	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	880,636	489,454	0	0	1,370,090	6
Other (specify):					0	7
Average Net Rate Base	1,389,100	1,702,326	0	0	3,091,426	
Net Operating Income	122,182	78,809	0	0	200,991	8
Net Operating Income as a percent of Average Net Rate Base	8.80%	4.63%	N/A	N/A	6.50%	

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	393,951	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,372,749	3
Other (Specify):		4
Total Average Proprietary Capital	3,766,700	
Net Income		
Net Income	178,368	5
Percent Return on Proprietary Capital	4.74%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

The Portland Avenue reconstruction project was completed during 2002. The Bell Pole electric extension was also completed during 2002.

4. Estimated changes in revenues due to rate changes.

New rates charged the CP-3 customer were approved by the Public Service Commission on July 17, 2001.

New rates for all other customers were approved by the Public Service Commission on December 21, 2001.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Amortization of the old generation plant clean-up costs were approved in a letter dated November 14, 2001 from the Public Service Commission.

Identification and Ownership - Contacts (Page iv)

December 10, 2003

Mr. Rod Peterson, Utility Manager
Barron Light and Water Utility
1303 East Division Avenue
Barron, WI 54812-

Pat, need zip plus four

2002 Analytical Review DWCCA-380-ELE

Dear Mr. Peterson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the amount reported for plant on Page F-7 of the prior year report. The difference is immaterial because the 1994 amount is used; however, please report the correct amount in the future.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

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

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\0380
Barron.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	466,055	1
Total Sales of Water	466,055	
Other Operating Revenues		
Forfeited Discounts (470)	2,952	2
Miscellaneous Service Revenues (471)	1,009	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,617	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,578	
Total Operating Revenues	473,633	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	61,255	9
Water Treatment Expenses (630-635)	21,590	10
Transmission and Distribution Expenses (640-655)	32,059	11
Customer Accounts Expenses (901-904)	12,401	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	95,705	14
Total Operation and Maintenance Expenses	223,010	
Other Operating Expenses		
Depreciation Expense (403)	59,932	15
Amortization Expense (404-407)		16
Taxes (408)	68,509	17
Total Other Operating Expenses	128,441	
Total Operating Expenses	351,451	
NET OPERATING INCOME	122,182	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,098	51,104	95,860	4
Commercial	197	51,807	53,079	5
Industrial	7	367,535	184,385	6
Total Metered Sales to General Customers (461)	1,302	470,446	333,324	
Private Fire Protection Service (462)	11		3,324	7
Public Fire Protection Service (463)	1		109,599	8
Other Sales to Public Authorities (464)	24	12,246	19,808	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,338	482,692	466,055	

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)	109,599	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)	109,599	
Forfeited Discounts (470):		
Customer late payment charges	2,952	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,952	
Miscellaneous Service Revenues (471):		
BULK WATER SALES	924	7
WATER TURN ON CHARGES	85	8
Total Miscellaneous Service Revenues (471)	1,009	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,549	11
Other (specify):		
PROFIT ON SALE OF MATERIALS	68	12
Total Other Water Revenues (474)	3,617	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		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)	37,006	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	24,249	9
Total Pumping Expenses	61,255	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	21,590	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	21,590	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	9,876	14
Operation Supplies and Expenses (641)	5,084	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	8,599	17
Maintenance of Services (652)	2,385	18
Maintenance of Meters (653)	2,870	19
Maintenance of Hydrants (654)	3,245	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	32,059	

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)	4,971	22
Accounting and Collecting Labor (902)	7,430	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	12,401	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	31,142	27
Office Supplies and Expenses (921)	3,989	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,902	30
Property Insurance (924)	860	31
Injuries and Damages (925)	5,294	32
Employee Pensions and Benefits (926)	36,204	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	9,834	35
Transportation Expenses (933)	1,857	36
Maintenance of General Plant (935)	3,623	37
Total Administrative and General Expenses	95,705	
 Total Operation and Maintenance Expenses	 223,010	

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		61,547	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,233	2
Net property tax equivalent		60,314	
Social Security		7,731	3
PSC Remainder Assessment		464	4
Other (specify): NONE			5
Total tax expense		68,509	

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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209334				3
County tax rate	mills		4.966242				4
Local tax rate	mills		7.238070				5
School tax rate	mills		11.827471				6
Voc. school tax rate	mills		1.283663				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.524780				10
Less: state credit	mills		1.627043				11
Net tax rate	mills		23.897737				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.238070				14
Combined School Tax Rate	mills		13.111134				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.349204				17
Total Tax Rate	mills		25.524780				18
Ratio of Local and School Tax to Total	dec.		0.797233				19
Total tax net of state credit	mills		23.897737				20
Net Local and School Tax Rate	mills		19.052071				21
Utility Plant, Jan. 1	\$	3,063,075	3,063,075				22
Materials & Supplies	\$	23,266	23,266				23
Subtotal	\$	3,086,341	3,086,341				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,086,341	3,086,341				26
Assessment Ratio	dec.		0.955406				27
Assessed Value	\$	2,948,709	2,948,709				28
Net Local & School Rate	mills		19.052071				29
Tax Equiv. Computed for Current Year	\$	56,179	56,179				30
Tax Equivalent per 1994 PSC Report	\$	61,547					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	61,547					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)	16,667		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)	402,479		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	419,146	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	114,687		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	150,843		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	265,530	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,202		23
Total Water Treatment Plant	6,202	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	728		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)			16,667	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)			402,479	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	419,146	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			114,687	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			150,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	265,530	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,202	23
Total Water Treatment Plant	0	0	6,202	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			728	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)	201,574		26
Transmission and Distribution Mains (343)	1,579,309	44,273	27
Fire Mains (344)	0		28
Services (345)	232,160	18,676	29
Meters (346)	135,541	8,398	30
Hydrants (348)	174,106	7,778	31
Other Transmission and Distribution Plant (349)	498		32
Total Transmission and Distribution Plant	2,323,916	79,125	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,542		35
Computer Equipment (391.1)	3,853		36
Transportation Equipment (392)	24,792		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,924	51	39
Laboratory Equipment (395)	307		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	17,349		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,141		44
Other Tangible Property (399)	0		45
Total General Plant	57,908	51	
Total utility plant in service directly assignable	3,072,702	79,176	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,072,702	79,176	

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)			201,574 26
Transmission and Distribution Mains (343)	15,104		1,608,478 27
Fire Mains (344)			0 28
Services (345)			250,836 29
Meters (346)	13,590		130,349 30
Hydrants (348)	941		180,943 31
Other Transmission and Distribution Plant (349)			498 32
Total Transmission and Distribution Plant	29,635	0	2,373,406
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			1,542 35
Computer Equipment (391.1)			3,853 36
Transportation Equipment (392)			24,792 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,975 39
Laboratory Equipment (395)			307 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			17,349 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,141 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	57,959
Total utility plant in service directly assignable	29,635	0	3,122,243
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	29,635	0	3,122,243

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			38,352	38,352	1
February			35,615	35,615	2
March			38,639	38,639	3
April			38,087	38,087	4
May			42,265	42,265	5
June			45,227	45,227	6
July			55,217	55,217	7
August			48,646	48,646	8
September			39,830	39,830	9
October			39,155	39,155	10
November			34,874	34,874	11
December			33,746	33,746	12
Total annual pumpage	0	0	489,653	489,653	
Less: Water sold				482,692	13
Volume pumped but not sold				6,961	14
Volume sold as a percent of volume pumped				99%	15
Volume used for water production, water quality and system maintenance				3	16
Volume related to equipment/system malfunction				1	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4	19
Volume pumped but unaccounted for				6,957	20
Percent of water lost				1%	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.)				2,679	23
Date of maximum: 7/18/2002					24
Cause of maximum:					25
Hot and dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				370	26
Date of minimum: 2/10/2002					27
Total KWH used for pumping for the year				672,440	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)	
NORTH MILL (1919)	#1	400	16	1,152,000	Yes	1
MEMORIAL (1958)	#3	420	14	1,152,000	Yes	2
GUY AVENUE (1985)	#4	350	20	1,292,000	Yes	3
WEST MAPLE (1990)	#5	382	20	1,080,000	Yes	4

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	#1	#3	#4	1
Location	NORTH MILL STREET	MEMORIAL AVENUE	GUY AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JOHNSON	LAYNE	LAYNE	5
Year Installed	1974	1958	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	815	800	1,200	8
Pump Motor or Standby Engine Mfr	G.E.	U.S.	G.E.	10
Year Installed	1974	1958	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#5			14
Location	WEST MAPLE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	75			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	BULL HILL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	138	0	0	0	138	1
M	D	1.500	40	0	0	0	40	2
M	D	4.000	23,512	0	0	0	23,512	3
M	D	6.000	43,600	1,220	1,220	0	43,600	4
M	D	8.000	27,906	0	0	0	27,906	5
M	D	10.000	27,599	0	0	0	27,599	6
M	D	12.000	4,455	0	0	0	4,455	7
M	D	14.000	351	0	0	0	351	8
Total Within Municipality			127,601	1,220	1,220	0	127,601	
Total Utility			127,601	1,220	1,220	0	127,601	

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	823	0	0	0	823		1
M	1.000	407	19	0	0	426		2
M	1.250	19	0	0	0	19		3
M	1.500	20	0	0	0	20		4
M	2.000	28	0	0	0	28		5
M	3.000	5	0	0	0	5		6
M	4.000	19	0	0	0	19		7
M	6.000	11	0	0	0	11		8
M	10.000	1	0	0	0	1		9
Total Utility		1,333	19	0	0	1,352	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	1,404	90	143	0	1,351	0	1
0.750	0	0	0	0	0	0	2
1.000	33	2	6	0	29	0	3
1.250	7	0	0	0	7	0	4
1.500	19	0	0	0	19	1	5
2.000	25	1	1	0	25	0	6
3.000	13	0	1	0	12	0	7
6.000	5	0	0	0	5	4	8
Total:	1,506	93	151	0	1,448	5	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,098	137	0	6	0	110	1,351	1
0.750	0	0	0	0	0	0	0	2
1.000	0	18	0	0	0	11	29	3
1.250	0	6	0	0	0	1	7	4
1.500	0	19	0	0	0	0	19	5
2.000	0	22	1	2	0	0	25	6
3.000	0	8	2	2	0	0	12	7
6.000	0	0	4	0	0	1	5	8
Total:	1,098	210	7	10	0	123	1,448	

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	185	4	1		188	2
Total Fire Hydrants	185	4	1	0	188	
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: 95
 Number of distribution system valves end of year: 622
 Number of distribution valves operated during year: 225

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Chemicals expense decreased because less caustic soda was used during 2002. Miscellaneous general expense (a/c # 930) includes a \$6,697 dollar write-off of obsolete inventory in 2002.

Water Mains (Page W-15)

Portland Avenue main was replaced during 2002. The utility paid for this project.

Water Services (Page W-16)

The services added were paid for by the utility.

Hydrants and Distribution System Valves (Page W-18)

The utility has a schedule to test valves and hydrants. All valves and hydrants are usually tested every two years.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,695,600	1
Total Sales of Electricity	3,695,600	
Other Operating Revenues		
Forfeited Discounts (450)	6,869	2
Miscellaneous Service Revenues (451)	449	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,469	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	682	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	11,469	
Total Operating Revenues	3,707,069	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,841,763	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	127,812	11
Customer Accounts Expenses (901-904)	39,910	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	260,908	14
Total Operation and Maintenance Expenses	3,270,393	
Other Expenses		
Depreciation Expense (403)	216,832	15
Amortization Expense (404-407)		16
Taxes (408)	141,035	17
Total Other Expenses	357,867	
Total Operating Expenses	3,628,260	
NET OPERATING INCOME	78,809	

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	6,869	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,869	
Miscellaneous Service Revenues (451):		
SERVICE CONNECTIONS	386	3
PROFIT ON SERVICES PROVIDED TO CUSTOMERS	63	4
Total Miscellaneous Service Revenues (451)	449	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
COMPUTER RENTAL	618	6
POLE CONTACT RENTS	2,851	7
Total Rent from Electric Property (454)	3,469	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
RETAINED SALES TAX	682	9
Total Other Electric Revenues (456)	682	
Amortization of Construction Grants (457):		
NONE		10
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)	13,437	10
Total Hydraulic Power Generation Expenses	13,437	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	3,493	11
Fuel (539)	11,354	12
Operation Supplies and Expenses (540)	224	13
Maintenance of Other Power Production Plant (543)	18,547	14
Total Other Power Generation Expenses	33,618	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,765,043	15
Other Expenses (546)	29,665	16
Total Other Power Supply Expenses	2,794,708	
Total Power Production Expenses	2,841,763	
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)	48,700	21
Line and Station Supplies and Expenses (562)	1,480	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	1,386	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	15,319	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	39,489	28
Maintenance of Line Transformers (573)	5,459	29
Maintenance of Street Lighting and Signal Systems (574)	8,390	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)	7,589	32
Total Distribution Expenses	127,812	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,936	33
Accounting and Collecting Labor (902)	33,974	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	39,910	
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)	69,906	38
Office Supplies and Expenses (921)	17,219	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	9,603	41
Property Insurance (924)	6,103	42
Injuries and Damages (925)	11,437	43
Employee Pensions and Benefits (926)	111,697	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	18,634	46
Transportation Expenses (933)	5,094	47
Maintenance of General Plant (935)	11,215	48
Total Administrative and General Expenses	260,908	
 Total Operation and Maintenance Expenses	 3,270,393	

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		116,827	1
Social Security		19,983	2
Wisconsin Gross Receipts Tax		871	3
PSC Remainder Assessment		3,354	4
Other (specify): NONE			5
Total tax expense		<u>141,035</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			Barron				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.209334				2
County tax rate	mills		4.966242				3
Local tax rate	mills		7.238070				4
School tax rate	mills		11.827471				5
Voc. school tax rate	mills		1.283663				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		25.524780				9
Less: state credit	mills		1.627043				10
Net tax rate	mills		23.897737				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.238070				12
Combined School Tax Rate	mills		13.111134				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		20.349204				15
Total Tax Rate	mills		25.524780				16
Ratio of Local and School Tax to Total	dec.		0.797233				17
Total tax net of state credit	mills		23.897737				18
Net Local and School Tax Rate	mills		19.052071				19
Utility Plant, Jan. 1	\$	6,299,440	6,299,440				20
Materials & Supplies	\$	118,765	118,765				21
Subtotal	\$	6,418,205	6,418,205				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	6,418,205	6,418,205				24
Assessment Ratio	dec.		0.955406				25
Assessed Value	\$	6,131,992	6,131,992				26
Net Local & School Rate	mills		19.052071				27
Tax Equiv. Computed for Current Year	\$	116,827	116,827				28
Tax Equivalent per 1994 PSC Report	\$	81,653					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	116,827					31

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)	554,945	1,746	13
Water Wheels, Turbines and Generators (333)	63,669		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	618,614	1,746	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	3,787		18
Structures and Improvements (341)	291,194		19
Fuel Holders, Producers and Accessories (342)	17,755		20
Prime Movers (343)	1,198,412		21
Generators (344)	76,000		22
Accessory Electric Equipment (345)	64,918		23
Miscellaneous Power Plant Equipment (346)	3,809		24
Total Other Production Plant	1,655,875	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)			556,691 13
Water Wheels, Turbines and Generators (333)			63,669 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	620,360
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			3,787 18
Structures and Improvements (341)			291,194 19
Fuel Holders, Producers and Accessories (342)			17,755 20
Prime Movers (343)			1,198,412 21
Generators (344)			76,000 22
Accessory Electric Equipment (345)			64,918 23
Miscellaneous Power Plant Equipment (346)			3,809 24
Total Other Production Plant	0	0	1,655,875
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)	117,566		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	117,566	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	835		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,303,461		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	110,405	5,421	38
Overhead Conductors and Devices (365)	110,293	460	39
Underground Conduit (366)	10,002		40
Underground Conductors and Devices (367)	868,364	40,595	41
Line Transformers (368)	487,244	16,961	42
Services (369)	310,694	6,237	43
Meters (370)	141,716	5,799	44
Installations on Customers' Premises (371)	492		45
Leased Property on Customers' Premises (372)	5,835		46
Street Lighting and Signal Systems (373)	177,211	2,531	47
Total Distribution Plant	3,526,552	78,004	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	46,076		49
Office Furniture and Equipment (391)	16,333		50
Computer Equipment (391.1)	42,631		51
Transportation Equipment (392)	73,737		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	16,225	2,476	54
Laboratory Equipment (395)	13,105		55
Power Operated Equipment (396)	99,528		56
Communication Equipment (397)	11,177		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)			117,566 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	117,566
DISTRIBUTION PLANT			
Land and Land Rights (360)			835 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,303,461 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	770		115,056 38
Overhead Conductors and Devices (365)	52		110,701 39
Underground Conduit (366)			10,002 40
Underground Conductors and Devices (367)	2,510		906,449 41
Line Transformers (368)	13		504,192 42
Services (369)	160		316,771 43
Meters (370)			147,515 44
Installations on Customers' Premises (371)			492 45
Leased Property on Customers' Premises (372)			5,835 46
Street Lighting and Signal Systems (373)	572		179,170 47
Total Distribution Plant	4,077	0	3,600,479
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			46,076 49
Office Furniture and Equipment (391)			16,333 50
Computer Equipment (391.1)			42,631 51
Transportation Equipment (392)			73,737 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			18,701 54
Laboratory Equipment (395)			13,105 55
Power Operated Equipment (396)			99,528 56
Communication Equipment (397)			11,177 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	7,818		58
Other Tangible Property (399)	0		59
Total General Plant	326,630	2,476	
Total utility plant in service directly assignable	6,245,237	82,226	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	6,245,237	82,226	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			7,818 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	329,106
Total utility plant in service directly assignable	4,077	0	6,323,386
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,077	0	6,323,386

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
2.4		11.80	4
13.8	0.71	13.71	5
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			6
7.2/12.5 kV (12kV)			7
14.4/24.9 kV (25kV)			8
Other:			
NONE			9
Transmission System			
34.5 kV			10
69 kV			11
115 kV			12
138 kV			13
Other:			
NONE			14

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	12,445	Thursday	01/03/2002	07:30	6,675	1
February	02	12,151	Wednesday	02/06/2002	07:45	6,890	2
March	03	12,294	Monday	03/04/2002	10:30	6,199	3
April	04	12,534	Tuesday	04/16/2002	14:15	6,701	4
May	05	11,809	Wednesday	05/15/2002	10:45	6,262	5
June	06	13,075	Monday	06/03/2002	10:45	6,885	6
July	07	14,457	Tuesday	07/02/2002	12:30	7,188	7
August	08	14,835	Thursday	08/01/2002	10:45	6,976	8
September	09	13,910	Monday	09/09/2002	14:00	7,001	9
October	10	12,145	Tuesday	10/01/2002	12:15	6,057	10
November	11	11,781	Tuesday	11/12/2002	08:45	6,668	11
December	12	12,149	Thursday	12/26/2002	10:30	6,537	12
Total		153,585				80,039	

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	Northern States 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	409	4
Internal Combustion Reciprocating	175	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	584	7
Purchases	80,039	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	80,623	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	76,730	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	76,730	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,893	27
Total Energy Losses	3,893	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.8286%	29
Total Disposition of Energy	80,623	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	1,484	13,962	1
Total Sales for Residential Sales		1,484	13,962	
Commercial & Industrial				
COMMERCIAL	CG-1	313	10,087	2
LARGE POWER	CP-1	19	3,860	3
INDUSTRIAL POWER-TIME OF DAY	CP-2	12	9,313	4
TURKEY STORE	CP-3	1	39,185	5
Total Sales for Commercial & Industrial		345	62,445	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	21	323	6
Total Sales for Public Street & Highway Lighting		21	323	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,850	76,730	

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)	
		984,892	(136,842)	848,050	1
0	0	984,892	(136,842)	848,050	
		721,393	(101,326)	620,067	2
		214,626	(38,573)	176,053	3
		501,737	(93,910)	407,827	4
		1,608,370		1,608,370	5
0	0	3,046,126	(233,809)	2,812,317	
		38,418	(3,185)	35,233	6
0	0	38,418	(3,185)	35,233	
				0	7
0	0	0	0	0	
0	0	4,069,436	(373,836)	3,695,600	

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	Northern States Powe				1
Point of Delivery	BARRON				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	153,585				6
Average load factor	71.3879%				7
Total Cost of Purchased Power	2,765,043				8
Average cost per kWh	0.0345				9
On-Peak Hours (if applicable)	9:00-:9:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,547	4,128			12
February	3,069	3,821			13
March	2,660	3,540			14
April	2,772	3,929			15
May	2,692	3,570			16
June	3,010	3,875			17
July	2,902	4,286			18
August	3,048	3,928			19
September	3,035	3,965			20
October	2,554	3,502			21
November	2,950	3,718			22
December	2,784	3,753			23
Total kWh (000)	34,023	46,015			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	585	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 (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	31	17
February	30	18
March	30	19
April	42	20
May	49	21
June	40	22
July	176	23
August	37	24
September	63	25
October	24	26
November	25	27
December	38	28
Total kWh (000)	585	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	#1	#1	#1	#1	1
Unit Identification	9	4	3	1	2
Type of Generation	RECIP	RECIP	RECIP	RECIP	3
kWh Net Generation (000)	41	24	24	26	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?		M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?		O	O	O	14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)	0.0000	0.0000	0.0000	0.0000	16
Monthly Net Generation --- kWh (000):					
January					17
February					18
March					19
April					20
May					21
June					22
July	33	20	20	21	23
August					24
September	8	4	4	5	25
October					26
November					27
December					28
Total kWh (000)	41	24	24	26	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)					53
					54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	#7	#8	HYDRO	NONE	1
Unit Identification	7	8	2A	2	2
Type of Generation	RECIP	RECIP	HYDRO	RECIP	3
kWh Net Generation (000)	10	26	409	25	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?				M	6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?				O	14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)	0.0000	0.0000	0.0000	0.0000	16
Monthly Net Generation --- kWh (000):					17
January			31	0	17
February			30		18
March			30		19
April			42		20
May			49		21
June			40		22
July	8	21	32	21	23
August			37		24
September	2	5	31	4	25
October			24		26
November			25		27
December			38		28
Total kWh (000)	10	26	409	25	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					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) per kWh Net Generation (\$)					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	6
#1	1	1998	RECIP.	Cummins	1,800	1,620	1
#2	2	1998	RECIP.	Cummins	1,800	1,620	2
#3	3	1998	RECIP.	Cummins	1,800	1,620	3
#4	4	1998	RECIP.	Cummins	1,800	1,620	4
#7	7	1944	RECIP.	FAIRBANKS-MORSE	300	1,400	5
#8	8	1954	RECIP.	FAIRBANKS-MORSE	720	1,920	6

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)			
1998	1		1,167	1,459	1,175	1,175	1
1998	1		1,167	1,459	1,175	1,175	2
1998	1		1,167	1,459	1,175	1,175	3
1998	1		1,167	1,459	1,175	1,175	4
1944	2		980	1,225	980	600	5
1954	2		1,360	1,360	1,360	1,200	6

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)	
Barron	YELLOW RIV	REMOTE	VERTIC	2	1,923	150	150	1
							Total	<u>150</u>

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 (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)		
12	12	1,923	2		72	90	72	1
Total				0	72	90	72	0

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)	(f)	
Name of Substation	East End	Generator	Generator-	Jerome	Jerome's	1
Voltage--High Side	14	14	14	69	69	2
Voltage--Low Side	2	0	0	12	12	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	2,500	3,750	3,750	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	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)	(l)	
Name of Substation	Main	Main Plant	South End	West End	West Maple	16
Voltage--High Side	69	69	14	14	14	17
Voltage--Low Side	14	14	2	2	2	18
Num. of Main Transformers in Operation	1	1	1	1	1	19
Capacity of Transformers in kVA	7,500	7,500	1,500	2,500	1,000	20
Number of Spare Transformers on Hand	0	0	0	0	0	21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	WI Dairy	Woodland				31
Voltage--High Side	14	14				32
Voltage--Low Side	2	2				33
Num. of Main Transformers in Operation	1	1				34
Capacity of Transformers in kVA	1,000	500				35
Number of Spare Transformers on Hand	0	0				36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

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	1,914	424	41,472	1
Acquired during year	18	4	1,600	2
Total	1,932	428	43,072	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,932	428	43,072	6
Number end of year accounted for as follows:				7
In customers' use	1,867	358	38,172	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	65	70	4,900	12
Total end of year	1,932	428	43,072	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	239	155	1
Mercury Vapor	400	10	7	2
Sodium Vapor	100	74	48	3
Sodium Vapor	150	120	77	4
Sodium Vapor	250	10	7	5
Total		453	294	
Ornamental				
NONE		0		6
Total		0	0	
Other				
Mercury Vapor	175	41	27	7
Mercury Vapor	400	1	1	8
Sodium Vapor	100	4	2	9
Total		46	30	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Maintenance of lines (a/c # 572) increased because of the tree trimming project the utility conducted during 2002.

Maintenance of other production plant (a/c # 543) increased because of the repairs to the hooded fans in the amount of \$12,956.

Other expenses (a/c # 546) increased to \$29,665. The utility had a remediation project at the old generation plant to clean-up contaminated soil. The PSC authorized amortizing these costs over four years in a letter dated November 14, 2001. The amount amortized totaled \$29,665 per account # 546.

Outside services employed (a/c # 923) decreased because in 2001 the utility had rate increase legal and consulting expenses of \$16,394 and mapping project expenses of \$3,450.

Electric Utility Plant in Service (Page E-06)

The Bell Pole addition was capitalized during 2002. The total amount capitalized was \$27,183 under URD conductors and devices (a/c # 367).
