



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CUMBERLAND MUNICIPAL UTILITY

Principal Office: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829-726

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUMBERLAND MUNICIPAL UTILITY

Utility Address: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829-726

When was utility organized? 11/20/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LORI ANN NYHUS

Title: OFFICE SUPERVISOR

Office Address:

1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

E-mail Address: utillori@charter.net

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR. GEORGE MOMCHILOVICH

Title: COMMISSION PRESIDENT

Office Address:

ROUTE 4
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number:

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: MR. TOM POLACEK

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number:

E-mail Address:

Date of most recent audit report: 2/7/2003

Period covered by most recent audit: JANUARY 1, 2002 - DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR CHARLES J CHRISTENSEN

Title: GENERAL MANAGER

Office Address:

1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

E-mail Address: UTILCHUCK@CHARTER.NET

Name of utility commission/committee: Cumberland Municipal Utility Commission

Names of members of utility commission/committee:

- MR THOMAS GOLDSMITH, CITY REPRESENTATIVE
- MR GEORGE MOMCHILOVICH, PRESIDENT
- MR LOUIS MUENCH, JR, COMMISSIONER
- MR HUBERT THOE, COMMISSIONER
- MR GERALD THON, COMMISSIONER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,782,634	2,446,083	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,927,615	1,681,894	2
Depreciation Expense (403)	471,537	340,214	3
Amortization Expense (404-407)	1,392	1,353	4
Taxes (408)	261,832	213,464	5
Total Operating Expenses	2,662,376	2,236,925	
Net Operating Income	120,258	209,158	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	120,258	209,158	
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)	5,534	(2,528)	9
Interest and Dividend Income (419)	55,659	124,070	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	61,193	121,542	
Total Income	181,451	330,700	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	828	1,242	13
Total Miscellaneous Income Deductions	828	1,242	
Income Before Interest Charges	180,623	329,458	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	203,352	64,409	14
Amortization of Debt Discount and Expense (428)	8,496	17,038	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1,471	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	213,319	81,447	
Net Income	(32,696)	248,011	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,054,656	4,756,645	20
Balance Transferred from Income (433)	(32,696)	248,011	21
Miscellaneous Credits to Surplus (434)	0	50,000	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)	5,021,960	5,054,656	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
UTILITY OWNED RENTAL HOUSE	(1,582)	4
UTILITY OWNED APARTMENT	1,717	5
UTILITY OWNED 2ND APARTMENT	5,399	6
Total (Acct. 418):	5,534	
Interest and Dividend Income (419):		
CHECKING ACCOUNT	655	7
CD INTEREST	2,075	8
LOCAL GOVERNMENT INVESTMENT POOL	32	9
BOND INTEREST	20,220	10
INTEREST ON INVESTMENT	32,645	11
MONEY MARKET INTEREST	32	12
Total (Acct. 419):	55,659	
Miscellaneous Nonoperating Income (421):		
NONE	0	13
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	14
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW GENERAL AND SPECIAL ASSESSMENT DUES	828	15
Total (Acct. 426):	828	
Miscellaneous Credits to Surplus (434):		
NONE	0	16
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	17
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	18
Total (Acct. 436)--Debit:	0	

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)
Appropriations of Income to Municipal Funds (439):	
NONE	0 19
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	0			0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0			0	2
Payroll	0	0			0	3
Materials	0	0			0	4
Taxes	0	0			0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	268,928	2,513,706	0	0	2,782,634	1
Less: interdepartmental sales	469	7,121	0	0	7,590	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	4	53			57	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	268,455	2,506,532	0	0	2,774,987	

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	81,234		81,234	1
Electric operating expenses	304,990		304,990	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	17,870		17,870	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	40,226		40,226	19
Total Payroll	444,320	0	444,320	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	15,319,059	14,993,779	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	6,277,836	5,823,961	2
Net Utility Plant	9,041,223	9,169,818	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	144,484	144,484	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	51,127	44,319	4
Net Nonutility Property	93,357	100,165	
Investment in Municipality (123)	440,780	468,829	5
Other Investments (124)	3,036	6,071	6
Special Funds (125)	391,867	359,222	7
Total Other Property and Investments	929,040	934,287	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	70,879	118,841	8
Temporary Cash Investments (132)	57,128	54,998	9
Notes Receivable (141)	1,170	3,353	10
Customer Accounts Receivable (142)	186,465	138,852	11
Other Accounts Receivable (143)	54,610	69,713	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	(57)	(44)	13
Receivables from Municipality (145)	14,468	12,629	14
Materials and Supplies (150)	158,096	168,076	15
Prepayments (165)	31,378	29,911	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	574,251	596,417	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	74,062	82,558	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	74,062	82,558	
Total Assets and Other Debits	10,618,576	10,783,080	

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)	198,896	198,896	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	5,021,960	5,054,656	23
Total Proprietary Capital	5,220,856	5,253,552	
LONG-TERM DEBT			
Bonds (221)	3,545,000	3,680,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,545,000	3,680,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	291,424	359,038	28
Payables to Municipality (233)	37,177	34,949	29
Customer Deposits (235)	418	484	30
Taxes Accrued (236)	212,273	129,702	31
Interest Accrued (237)	16,413	16,989	32
Other Current and Accrued Liabilities (238)	107,038	116,300	33
Total Current and Accrued Liabilities	664,743	657,462	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	4,844	10,429	36
Total Deferred Credits	4,844	10,429	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,183,136	1,181,637	41
Total Liabilities and Other Credits	10,618,579	10,783,080	

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)	2,023,533	0	0	13,139,350	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)				156,176	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,023,533	0	0	13,295,526	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	639,186	0	0	5,638,650	10
Total Accumulated Provision	639,186	0	0	5,638,650	
Net Utility Plant	1,384,347	0	0	7,656,876	

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	579,989	5,243,972			5,823,961	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	60,712	410,825			471,537	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,195				3,195	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	321			321	10
Other credits (specify):						11
					0	12
Total credits	63,907	411,146	0	0	475,053	13
Debits during year						14
Book cost of plant retired	4,710	16,468			21,178	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,710	16,468	0	0	21,178	19
Balance End of Year	639,186	5,638,650	0	0	6,277,836	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Utility owned apartment	34,362			34,362	2
Water chlorinator	527			527	3
UTILITY OWNED HOME	109,595			109,595	4
Total Nonutility Property (121)	144,484	0	0	144,484	
Less accum. prov. depr. & amort. (122)	44,319	6,808		51,127	5
Net Nonutility Property	100,165	(6,808)	0	93,357	

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

Particulars (a)	Amount (b)	
Balance first of year	(44)	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	0	
Deductions:		
Accounts written off during the year: Utility Customers	13	5
Accounts written off during the year: Others		6
Total accounts written off	13	
Balance end of year	(57)	

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	28,755				28,755	32,409	1
Other			112,715		112,715	117,290	2
Total Electric Utility					141,470	149,699	

Account	Total End of Year	Amount Prior Year	
Electric utility total	141,470	149,699	1
Water utility	16,626	18,377	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	158,096	168,076	

**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 REVENUE BOND - 2000	8,496	0	74,062	1
Total			<u><u>74,062</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	198,896	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>198,896</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 ELECTRIC REVENUE BOND	10/01/2000	12/01/2008	5.87%	3,545,000	1
Total Bonds (Account 221):				3,545,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	129,702	1
Accruals:		
Charged water department expense	34,202	2
Charged electric department expense	227,632	3
Charged sewer department expense	864	4
Other (explain):		
NONE		5
Total Accruals and other credits	262,698	
Taxes paid during year:		
County, state and local taxes	144,758	6
Social Security taxes	31,588	7
PSC Remainder Assessment	2,258	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	1,523	9
Total payments and other debits	180,127	
Balance end of year	212,273	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC REVENUE BONDS - 2000	16,989	203,352	203,919	16,422	1
Subtotal	16,989	203,352	203,919	16,422	
Advances from Municipality (223)					
INTEREST ON SHORT TERM BORROWING FROM US BANK	0	1,471	1,471	0	2
Subtotal	0	1,471	1,471	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	0	0	9	(9)	4
Subtotal	0	0	9	(9)	
Total	16,989	204,823	205,399	16,413	

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	705,488	476,149	0	0	0	1,181,637	1
Add credits during year:							
For Services	450	1,049				1,499	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	705,938	477,198	0	0	0	1,183,136	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	89,231	291,573				380,804	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):		
PAYMENTS DUE TO CITY FOR DEVELOPMENT	297,901	1
INTEREST ACCRUED ON ABOVE	142,879	2
Total (Acct. 123):	440,780	
Other Investments (124):		
AMOUNT DUE FROM CUMBERLAND BUS GARAGE	3,036	3
Total (Acct. 124):	3,036	
Special Funds (125):		
2000 BOND REDEMPTION RESERVE	391,867	4
Total (Acct. 125):	391,867	
Notes Receivable (141):		
AMOUNT DUE FOR FORKLIFT PURCHASE	1,170	5
Total (Acct. 141):	1,170	
Customer Accounts Receivable (142):		
Water	19,848	6
Electric	165,336	7
Sewer (Regulated)		8
Other (specify):		
AMOUNT DUE FOR PUBLIC BENEFITS COLLECTIONS	1,281	9
Total (Acct. 142):	186,465	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	37,177	10
Merchandising, jobbing and contract work		11
Other (specify):		
POLE ATTACHMENTS	3,081	12
AMOUNT DUE FROM CEDC	4,675	13
AMOUNT DUE FROM CUMBERLAND BUS GARAGE	3,430	14
AMOUNTS DUE FOR MISC WORK	3,664	15
AMOUNT DUE FOR PHONE CHARGES	273	16
REFUND DUE FROM MUELLER SALES	2,114	17
AMOUNT DUE FOR FORKLIFT PURCHASE PAYMENT	196	18
Total (Acct. 143):	54,610	
Receivables from Municipality (145):		
AMOUNTS PLACED ON TAX ROLL	2,188	19
SEWER REVENUES DUE TO UTILITY FOR BILLING & COLLECTING	2,536	20
ADDITIONAL FIRE PROTECTION DUE FOR YEAR 2002	2,143	21
BALANCE DUE FOR 2002 JOINT METER ALLOCATION	7,601	22
Total (Acct. 145):	14,468	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Prepayments (165):		
PREPAID HEALTH INSURANCE PREMIUMS	11,108	23
PREPAID DENTAL INSURANCE PREMIUMS	849	24
PREPAID LIFE INSURANCE PREMIUMS	1,474	25
PREPAID PROPERTY INSURANCE PREMIUMS	7,665	26
PREPAID LIABILITY & WORKERS COMP INSURANCE	7,764	27
PREPAID BOILER & MACHINERY INSURANCE	2,518	28
Total (Acct. 165):	31,378	
Extraordinary Property Losses (182):		
NONE	0	29
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	30
Total (Acct. 183):	0	
Payables to Municipality (233):		
SEWER BILLINGS DUE TO CITY	37,177	31
Total (Acct. 233):	37,177	
Other Deferred Credits (253):		
PUBLIC BENEFITS DUE TO DOA FOR LOW INCOME & CONSERVATION	4,844	32
Total (Acct. 253):	4,844	

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	2,014,648	10,335,558	0	0	12,350,206	1
Materials and Supplies	17,501	145,584	0	0	163,085	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	609,587	5,441,311	0	0	6,050,898	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	705,713	476,673	0	0	1,182,386	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	716,849	4,563,158	0	0	5,280,007	
Net Operating Income	11,135	109,123	0	0	120,258	8
Net Operating Income as a percent of Average Net Rate Base						
	1.55%	2.39%	N/A	N/A	2.28%	

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	198,896	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,038,308	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	5,237,204	
Net Income		
Net Income	(32,696)	5
 Percent Return on Proprietary Capital	 -0.62%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NO MAJOR EXTENSIONS OF SERVICES IN YEAR 2002

4. Estimated changes in revenues due to rate changes.

ELECTRIC RATE INCREASE WENT INTO EFFECT ON AUGUST 16, 2002
WATER RATE INCREASE WENT INTO EFFECT ON OCTOBER 16, 2002

5. Obligations incurred or assumed, excluding commercial paper.

NONE ASSUMED IN YEAR 2002, ELECTRIC BOND ISSUE IN YEAR 2000 (AS REPORTED ON 2000 ANNUAL REPORT)

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

INTERDEPARTMENTAL SALES AS REPORTED ON THE FINANCIAL SECTION OF THIS ANNUAL REPORT STATE THAT WE HAD \$4436 IN INTERDEPARTMENTAL SALES, THE TOTAL IS ACTUALLY \$7121, WHEN OUR RATE CASE BECAME EFFECTIVE, AN INTERDEPARTMENTAL SALES RATE WAS ELIMINATED AND WE WERE INSTRUCTED TO INCLUDE THESE SALES AS COMMERCIAL SALES, WHICH WE ARE DOING. WE ARE TRACKING THEM SEPARATE SO WE CAN HAVE THE ACTUAL TOTAL TO REPORT ON THIS PAGE OF THE ANNUAL REPORT.

Balance Sheet (Page F-06)

ACCOUNTS PAYABLE IS DECREASED IN 2002 AS WE HAD A GREAT DEAL OF UNPAID IN PAYABLES IN 2001 DUE TO CONSTRUCTION, WHICH HAVE BEEN PAID. CASH IS DECREASED IN 2002 DUE TO THE EXTRA PAYMENTS REQUIRED IN 2001 DUE TO CONSTRUCTION PROJECTS.

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

WE HAD SHORT TERM BORROWING FROM OUR LOCAL BANK, WE INCURRED 1471.00 IN INTEREST EXPENSE DUE TO THIS DEBT, HOWEVER, AT YEAR END, WE HAD PAID THE DEBT BACK.

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

ACCOUNT 253 - OTHER DEFERRED CREDITS IS DECREASED AT YEAR END 2002 DUE TO DOA INVOICING UTILITY ON A QUARTERLY BASIS RATHER THAN SEMI-ANNUALLY.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received 12/26/03:

1. ok
2. ok
3. Please disregard footnote.

December 15, 2003

Mrs. Lori Ann Nyhus, Office Supervisor
Cumberland Municipal Water Utility
P.O. Box 726
Cumberland, WI 54829-0726

2002 Analytical Review DWCCA-1490-ELE

Dear Mrs. Nyhus:

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

1. On Page W-7, an other tax rate is reported and not explained. In the 2001 review, it was indicated that the other tax rate was for the Beaver Dam Lake District. Please footnote note this every year that the other tax rate applies.
2. A footnote to the electric plant in service schedule indicates that "ACCOUNT 397 IS INCREASED DUE TO ELECTRIC SCADA SYSTEM INSTALLED, WE FEEL IT SHOULD BE CLASSIFIED AS ACCOUNT 397.1 USING A DEPRECIATION RATE OF 10% RATHER THAN 6.7% (THE RATE FOR COMMUNICATION EQUIPMENT) BUT THERE IS NOT AN ACCOUNT ON OUR REPORT FOR 397.1." A sub account of Communication Equipment entitled 397.1-SCADA Equipment, is appropriate and a 10% depreciation rate is consistent with the benchmark range for SCADA Equipment for water utilities. In the future, for annual report purposes, the sub account can be combined with the primary account for Communication Equipment.
3. A footnote to the electric production statistics total schedule indicates "AVERAGE COST PER THERM BILLED AUTOMATICALLY INPUTS THERMS CONSUMED, IT WILL NOT INPUT THE CORRECT FIGURE." Please provide more detail regarding this matter. Currently, the average cost per therm is a directly entered number by the preparer. The gas consumed - therms is coming forward from Page E-16 and on E-16 that number is directly entered by the preparer. Please describe exactly what steps the preparer takes (or tries to take) and exactly what the program does.

FINANCIAL SECTION FOOTNOTES

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	264,698	1
Total Sales of Water	264,698	
Other Operating Revenues		
Forfeited Discounts (470)	814	2
Miscellaneous Service Revenues (471)	580	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,836	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,230	
Total Operating Revenues	268,928	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	39,902	9
Water Treatment Expenses (630-635)	1	10
Transmission and Distribution Expenses (640-655)	52,645	11
Customer Accounts Expenses (901-904)	13,252	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	57,079	14
Total Operation and Maintenance Expenses	162,879	
Other Operating Expenses		
Depreciation Expense (403)	60,712	15
Amortization Expense (404-407)	0	16
Taxes (408)	34,202	17
Total Other Operating Expenses	94,914	
Total Operating Expenses	257,793	
NET OPERATING INCOME	11,135	

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	14	468	1,159	1
Commercial	1	47	103	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	15	515	1,262	
Metered Sales to General Customers (461)				
Residential	821	34,115	82,607	4
Commercial	157	22,645	31,451	5
Industrial	6	113,414	78,683	6
Total Metered Sales to General Customers (461)	984	170,174	192,741	
Private Fire Protection Service (462)	9		3,362	7
Public Fire Protection Service (463)	1		60,907	8
Other Sales to Public Authorities (464)	15	3,384	5,957	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	1	164	469	12
Total Sales of Water	1,025	174,237	264,698	

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)	60,870	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)	37	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	60,907	
Forfeited Discounts (470):		
Customer late payment charges	814	5
Other (specify): NONE	0	6
Total Forfeited Discounts (470)	814	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	580	7
Total Miscellaneous Service Revenues (471)	580	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,836	10
Other (specify): NONE	0	11
Total Other Water Revenues (474)	2,836	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	13,072	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	7,468	7
Operation Supplies and Expenses (623)	8,557	8
Maintenance of Pumping Plant (625)	10,805	9
Total Pumping Expenses	39,902	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	0	10
Chemicals (631)	0	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	1	13
Total Water Treatment Expenses	1	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	10,328	14
Operation Supplies and Expenses (641)	2,219	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	10,963	17
Maintenance of Services (652)	15,450	18
Maintenance of Meters (653)	6,382	19
Maintenance of Hydrants (654)	6,896	20
Maintenance of Other Plant (655)	407	21
Total Transmission and Distribution Expenses	52,645	

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)	3,005	22
Accounting and Collecting Labor (902)	8,829	23
Supplies and Expenses (903)	1,418	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	13,252	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,503	27
Office Supplies and Expenses (921)	1,812	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	9,155	30
Property Insurance (924)	12,822	31
Injuries and Damages (925)	3,018	32
Employee Pensions and Benefits (926)	14,707	33
Regulatory Commission Expenses (928)	2,814	34
Miscellaneous General Expenses (930)	5,159	35
Transportation Expenses (933)	4,070	36
Maintenance of General Plant (935)	1,019	37
Total Administrative and General Expenses	57,079	
Total Operation and Maintenance Expenses	162,879	

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		30,533	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		864	2
Net property tax equivalent		29,669	
Social Security		4,307	3
PSC Remainder Assessment		226	4
Other (specify): NONE			5
Total tax expense		<u>34,202</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.308000				3
County tax rate	mills		7.310000				4
Local tax rate	mills		8.640000				5
School tax rate	mills		13.289000				6
Voc. school tax rate	mills		1.890000				7
Other tax rate - Local	mills		0.844000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.281000				10
Less: state credit	mills		1.850000				11
Net tax rate	mills		30.431000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.640000				14
Combined School Tax Rate	mills		15.179000				15
Other Tax Rate - Local	mills		0.844000				16
Total Local & School Tax	mills		24.663000				17
Total Tax Rate	mills		32.281000				18
Ratio of Local and School Tax to Total	dec.		0.764010				19
Total tax net of state credit	mills		30.431000				20
Net Local and School Tax Rate	mills		23.249582				21
Utility Plant, Jan. 1	\$	2,005,761	2,005,761				22
Materials & Supplies	\$	18,377	18,377				23
Subtotal	\$	2,024,138	2,024,138				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,024,138	2,024,138				26
Assessment Ratio	dec.		0.648800				27
Assessed Value	\$	1,313,261	1,313,261				28
Net Local & School Rate	mills		23.249582				29
Tax Equiv. Computed for Current Year	\$	30,533	30,533				30
Tax Equivalent per 1994 PSC Report	\$	29,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	30,533					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)	1,046		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)	67,469		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	68,515	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	21,470		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	171,110		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,668		20
Total Pumping Plant	195,248	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,631		23
Total Water Treatment Plant	3,631	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,375		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)			1,046	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)			67,469	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	68,515	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			21,470	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			171,110	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,668	20
Total Pumping Plant	0	0	195,248	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,631	23
Total Water Treatment Plant	0	0	3,631	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,375	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)	57,729		26
Transmission and Distribution Mains (343)	880,795		27
Fire Mains (344)	0		28
Services (345)	190,479	7,629	29
Meters (346)	114,497	5,476	30
Hydrants (348)	188,530	8,400	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,438,405	21,505	
GENERAL PLANT			
Land and Land Rights (389)	5,173		33
Structures and Improvements (390)	119,011		34
Office Furniture and Equipment (391)	5,349		35
Computer Equipment (391.1)	25,324		36
Transportation Equipment (392)	40,456		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,138		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	28,478		41
Communication Equipment (397)	6,388	974	42
SCADA Equipment (397.1)	45,465		43
Miscellaneous Equipment (398)	4,183		44
Other Tangible Property (399)	0		45
Total General Plant	299,965	974	
Total utility plant in service directly assignable	2,005,764	22,479	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,005,764	22,479	

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)			57,729 26
Transmission and Distribution Mains (343)			880,795 27
Fire Mains (344)			0 28
Services (345)	749		197,359 29
Meters (346)	2,138		117,835 30
Hydrants (348)			196,930 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,887	0	1,457,023
GENERAL PLANT			
Land and Land Rights (389)			5,173 33
Structures and Improvements (390)	498		118,513 34
Office Furniture and Equipment (391)	191		5,158 35
Computer Equipment (391.1)			25,324 36
Transportation Equipment (392)			40,456 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	712		19,426 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			28,478 41
Communication Equipment (397)	422		6,940 42
SCADA Equipment (397.1)			45,465 43
Miscellaneous Equipment (398)			4,183 44
Other Tangible Property (399)			0 45
Total General Plant	1,823	0	299,116
Total utility plant in service directly assignable	4,710	0	2,023,533
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,710	0	2,023,533

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			9,088	9,088	1
February			8,201	8,201	2
March			9,769	9,769	3
April			8,937	8,937	4
May			8,704	8,704	5
June			14,040	14,040	6
July			40,666	40,666	7
August			43,066	43,066	8
September			40,824	40,824	9
October			16,147	16,147	10
November			7,309	7,309	11
December			7,674	7,674	12
Total annual pumpage	0	0	214,425	214,425	
Less: Water sold				174,237	13
Volume pumped but not sold				40,188	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				1,949	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,949	19
Volume pumped but unaccounted for				38,239	20
Percent of water lost				18%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,645	23
Date of maximum: 7/17/2002					24
Cause of maximum:					25
Seneca Foods Canning Factory					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				176	26
Date of minimum: 12/1/2002					27
Total KWH used for pumping for the year				96,218	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)	
WELL	1st	230	6	4,545	Yes	1
WELL	3rd	385	24	161	Yes	2
WELL	4th	295	20	212,594	Yes	3
WELL	5th	481	12	370,167	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	1ST	3RD	4TH	1
Location	1625 3RD AVENUE	ARCADE & MARSHALL	WASHINGTON & THIRD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1894	1950	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	230	700	680	8
Pump Motor or Standby Engine Mfr	WEST	US MOTOR	WEST	9 10
Year Installed	1951	1950	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5TH			14
Location	BERDAN & FIFTH			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	JOHNSTON			18
Year Installed	1973			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	750			21
Pump Motor or Standby Engine Mfr	GE			22 23
Year Installed	1973			24
Type	ELECTRIC			25
Horsepower	100			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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.500	200	0	0	0	200	1	
M	D	2.000	544	0	0	0	544	2	
A	D	4.000	349	0	0	0	349	3	
M	D	4.000	17,978	0	0	0	17,978	4	
A	D	6.000	4,097	0	0	0	4,097	5	
M	D	6.000	33,254	0	0	0	33,254	6	
M	T	6.000	132	0	0	0	132	7	
M	D	8.000	34,727	0	0	0	34,727	8	
M	T	8.000	384	0	0	0	384	9	
M	D	10.000	6,140	0	0	0	6,140	10	
M	T	10.000	196	0	0	0	196	11	
Total Within Municipality			98,001	0	0	0	98,001		
Total Utility			98,001	0	0	0	98,001		

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	824	4	2	0	826		1
M	1.000	82	0	0	0	82		2
M	1.250	7	0	0	0	7		3
M	1.500	19	0	0	0	19		4
M	2.000	14	0	0	0	14		5
M	3.000	1	0	0	0	1		6
M	4.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
Total Utility		952	4	2	0	954	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	920	14	7	0	927	90	1
0.750	2	0	0	0	2	0	2
1.000	17	0	0	0	17	0	3
1.250	7	1	2	0	6	3	4
1.500	20	3	1	0	22	6	5
2.000	7	4	0	0	11	2	6
3.000	7	0	0	0	7	6	7
4.000	4	0	0	0	4	2	8
8.000	2	0	0	0	2	2	9
Total:	986	22	10	0	998	111	

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	815	97	0	6	0	9	927	1
0.750	0	2	0	0	0	0	2	2
1.000	0	15	1	0	0	1	17	3
1.250	0	6	0	0	0	0	6	4
1.500	0	16	1	3	0	2	22	5
2.000	0	8	1	2	0	0	11	6
3.000	0	2	1	3	0	1	7	7
4.000	0	0	1	1	0	2	4	8
8.000	0	0	1	0	0	1	2	9
Total:	815	146	6	15	0	16	998	

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	163	3			166	2
Total Fire Hydrants	163	3	0	0	166	
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:	166
Number of distribution system valves end of year:	321
Number of distribution valves operated during year:	182

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

DEPRECIATION EXPENSE IS INCREASED DUE TO NEW RATE BEEING IN EFFECT IN 2002 WHICH ALSO CHANGED THE DEPRECIATION RATES, PER THE PSC.

Water Operating Revenues - Sales of Water (Page W-02)

METERED INDUSTRIAL SALES AND PUBLIC FIRE PROTECTION ARE INCREASED PRIMARILY DUE TO RATE INCREASE.

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 625 - MAINTENANCE OF PUMPING PLANT IS INCREASED IN YEAR 2002 DUE TC REPAIR OF 2 PUMPS AS WELL AS GREATER MAINTENANCE DONE IN YEAR 2002.

ACCOUNT 654 - MAINTENANCE OF HYDRANTS IS INCREASED IN YEAR 2002 AS WE PAINTED EACH AND EVERY HYDRANT IN THE YEAR 2002 - WORK WHICH WAS NOT COMPLETED IN YEAR 2001.

ACCOUNT 902 - ACCOUNTING AND COLLECTING LABOR IS INCREASED IN YEAR 2002 DUE TO WAGE INCREASES AND MORE HOURS WORKED IN 2002 VERSUS 2001.

ACCOUNT 923 - OUTSIDE SERVICES EMPLOYED IS INCREASED IN YEAR 2002 DUE TC RATE CASE EXPENSES INCURRED BY VIRCHOW, KRAUSE & COMPANY FOR ASSISTANCE IN THE COMPLETION OF THE RATE CASE.

ACCOUNT 928 - REGULATORY COMMISSION EXPENSES ARE INCREASED IN YEAR 2002 DUE TO RATE CASE FILED.

Water Mains (Page W-15)

THERE WERE NO MAIN ADDITIONS OR RETIREMENTS IS 2002.

Water Services (Page W-16)

SERVICES ARE CONTRIBUTIONS PAID BY DEVELOPERS.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,501,369	1
Total Sales of Electricity	2,501,369	
Other Operating Revenues		
Forfeited Discounts (450)	4,900	2
Miscellaneous Service Revenues (451)	1,075	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,780	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	582	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	12,337	
Total Operating Revenues	2,513,706	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,271,353	9
Transmission Expenses (550-553)	4,134	10
Distribution Expenses (560-576)	158,170	11
Customer Accounts Expenses (901-904)	52,878	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	278,201	14
Total Operation and Maintenance Expenses	1,764,736	
Other Expenses		
Depreciation Expense (403)	410,825	15
Amortization Expense (404-407)	1,392	16
Taxes (408)	227,630	17
Total Other Expenses	639,847	
Total Operating Expenses	2,404,583	
NET OPERATING INCOME	109,123	

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	4,900	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	4,900	
Miscellaneous Service Revenues (451):		
ELECTRIC RECONNECTIONS	1,075	3
Total Miscellaneous Service Revenues (451)	1,075	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS TO TELEPHONE & CABLE COMPANY	5,780	5
Total Rent from Electric Property (454)	5,780	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS	322	7
NSF FEES	260	8
Total Other Electric Revenues (456)	582	
Amortization of Construction Grants (457):		
NONE	0	9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)	0	1
Fuel (501)	0	2
Operation Supplies and Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Maintenance of Steam Production Plant (506)	0	6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	0	7
Water for Power (531)	0	8
Operation Supplies and Expenses (532)	0	9
Maintenance of Hydraulic Production Plant (535)	0	10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	70,611	11
Fuel (539)	52,071	12
Operation Supplies and Expenses (540)	20,548	13
Maintenance of Other Power Production Plant (543)	86,289	14
Total Other Power Generation Expenses	229,519	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,041,834	15
Other Expenses (546)	0	16
Total Other Power Supply Expenses	1,041,834	
Total Power Production Expenses	1,271,353	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	4,134	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)	0	19
Total Transmission Expenses	4,134	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	29,757	20
Line and Station Labor (561)	22,640	21
Line and Station Supplies and Expenses (562)	9,372	22
Street Lighting and Signal System Expenses (565)	11,752	23
Meter Expenses (566)	8,428	24
Customer Installations Expenses (567)	9,541	25
Miscellaneous Distribution Expenses (569)	9,013	26
Maintenance of Structures and Equipment (571)	0	27
Maintenance of Lines (572)	24,880	28
Maintenance of Line Transformers (573)	19,424	29
Maintenance of Street Lighting and Signal Systems (574)	6,391	30
Maintenance of Meters (575)	6,780	31
Maintenance of Miscellaneous Distribution Plant (576)	192	32
Total Distribution Expenses	158,170	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,875	33
Accounting and Collecting Labor (902)	39,275	34
Supplies and Expenses (903)	7,728	35
Uncollectible Accounts (904)	0	36
Total Customer Accounts Expenses	52,878	
 SALES EXPENSES		
Sales Expenses (910)	0	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)	7,507	38
Office Supplies and Expenses (921)	4,389	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	28,936	41
Property Insurance (924)	32,465	42
Injuries and Damages (925)	8,793	43
Employee Pensions and Benefits (926)	166,024	44
Regulatory Commission Expenses (928)	2,095	45
Miscellaneous General Expenses (930)	19,625	46
Transportation Expenses (933)	4,632	47
Maintenance of General Plant (935)	3,735	48
Total Administrative and General Expenses	278,201	
 Total Operation and Maintenance Expenses	 1,764,736	

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		196,682	1
Social Security		27,393	2
Wisconsin Gross Receipts Tax		1,523	3
PSC Remainder Assessment		2,032	4
Other (specify): NONE			5
Total tax expense		227,630	

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							2
State tax rate	mills		0.308000				3
County tax rate	mills		7.310000				4
Local tax rate	mills		8.640000				5
School tax rate	mills		13.289000				6
Voc. school tax rate	mills		1.890000				7
Other tax rate - Local	mills		0.844000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.281000				10
Less: state credit	mills		1.850000				11
Net tax rate	mills		30.431000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.640000				14
Combined School Tax Rate	mills		15.179000				15
Other Tax Rate - Local	mills		0.844000				16
Total Local & School Tax	mills		24.663000				17
Total Tax Rate	mills		32.281000				18
Ratio of Local and School Tax to Total	dec.		0.764010				19
Total tax net of state credit	mills		30.431000				20
Net Local and School Tax Rate	mills		23.249582				21
Utility Plant, Jan. 1	\$	12,986,622	12,986,622				22
Materials & Supplies	\$	149,699	149,699				23
Subtotal	\$	13,136,321	13,136,321				24
Less: Plant Outside Limits	\$	97,506	97,506				25
Taxable Assets	\$	13,038,815	13,038,815				26
Assessment Ratio	dec.		0.648800				27
Assessed Value	\$	8,459,583	8,459,583				28
Net Local & School Rate	mills		23.249582				29
Tax Equiv. Computed for Current Year	\$	196,682	196,682				30
Tax Equivalent per 1994 PSC Report	\$	128,465					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	196,682					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	6,340		18
Structures and Improvements (341)	555,219	791,835	19
Fuel Holders, Producers and Accessories (342)	134,639	252,953	20
Prime Movers (343)	2,134,581	756,044	21
Generators (344)	332,156	2,078,418	22
Accessory Electric Equipment (345)	528,447	1,225,867	23
Miscellaneous Power Plant Equipment (346)	8,950		24
Total Other Production Plant	3,700,332	5,105,117	
TRANSMISSION PLANT			
Land and Land Rights (350)	8,076		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			6,340 18
Structures and Improvements (341)			1,347,054 19
Fuel Holders, Producers and Accessories (342)			387,592 20
Prime Movers (343)			2,890,625 21
Generators (344)			2,410,574 22
Accessory Electric Equipment (345)			1,754,314 23
Miscellaneous Power Plant Equipment (346)			8,950 24
Total Other Production Plant	0	0	8,805,449
TRANSMISSION PLANT			
Land and Land Rights (350)			8,076 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)	100,237	124,000	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	45,427	54,100	29
Overhead Conductors and Devices (356)	31,719		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	185,459	178,100	
DISTRIBUTION PLANT			
Land and Land Rights (360)	18,296		34
Structures and Improvements (361)	0		35
Station Equipment (362)	447,384		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	128,732	10,467	38
Overhead Conductors and Devices (365)	156,102		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	765,114	6,781	41
Line Transformers (368)	444,911	11,760	42
Services (369)	222,921		43
Meters (370)	207,773	2,719	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	331,088	5,542	47
Total Distribution Plant	2,722,321	37,269	
GENERAL PLANT			
Land and Land Rights (389)	16,137		48
Structures and Improvements (390)	340,282		49
Office Furniture and Equipment (391)	23,242		50
Computer Equipment (391.1)	74,811		51
Transportation Equipment (392)	138,561		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	60,564	4,105	54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	233,171		56
Communication Equipment (397)	32,477	299,461	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)			224,237 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			99,527 29
Overhead Conductors and Devices (356)			31,719 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	363,559
DISTRIBUTION PLANT			
Land and Land Rights (360)			18,296 34
Structures and Improvements (361)			0 35
Station Equipment (362)			447,384 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	966		138,233 38
Overhead Conductors and Devices (365)			156,102 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			771,895 41
Line Transformers (368)	5,063		451,608 42
Services (369)			222,921 43
Meters (370)	1,110		209,382 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			336,630 47
Total Distribution Plant	7,139	0	2,752,451
GENERAL PLANT			
Land and Land Rights (389)			16,137 48
Structures and Improvements (390)	1,494		338,788 49
Office Furniture and Equipment (391)	572		22,670 50
Computer Equipment (391.1)			74,811 51
Transportation Equipment (392)			138,561 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	4,002		60,667 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			233,171 56
Communication Equipment (397)	3,261		328,677 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)	4,409		58
Other Tangible Property (399)	0		59
Total General Plant	923,654	303,566	
Total utility plant in service directly assignable	7,531,766	5,624,052	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	7,531,766	5,624,052	

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)			4,409 58
Other Tangible Property (399)			0 59
Total General Plant	9,329	0	1,217,891
Total utility plant in service directly assignable	16,468	0	13,139,350
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	16,468	0	13,139,350

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)		8.00	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		5.00	5
7.2/12.5 kV (12kV)	1.00	1.50	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV	1.00	2.00	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	16	8
Total	16	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	0	12
Total	0	13
Total customers on rural lines at end of year	16	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	5,300	Wednesday	01/23/2002	11:00	3,258	1
February	02	5,000	Tuesday	02/12/2002	12:00	2,700	2
March	03	8,000	Wednesday	03/27/2002	11:00	3,337	3
April	04	5,800	Tuesday	04/30/2002	15:00	2,655	4
May	05	6,200	Wednesday	05/08/2002	08:00	3,021	5
June	06	8,100	Monday	06/10/2002	14:00	3,424	6
July	07	9,400	Wednesday	07/17/2002	15:00	4,936	7
August	08	8,600	Thursday	08/01/2002	12:00	4,894	8
September	09	9,200	Tuesday	09/03/2002	14:00	4,491	9
October	10	7,500	Wednesday	10/30/2002	10:00	3,430	10
November	11	5,600	Friday	11/01/2002	09:00	2,924	11
December	12	5,900	Monday	12/02/2002	08:00	3,323	12
Total		84,600				42,393	

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	
-----------------------	--

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	966	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	966	7
Purchases	41,427	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	42,393	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	38,744	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	40	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	70	22
Total Used by Company	110	23
Total Sold and Used	38,854	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,539	27
Total Energy Losses	3,539	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	8.3481%	29
Total Disposition of Energy	42,393	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL SALES	RG-1	1,096	8,608		1
RURAL RESIDENTIAL SALES	RG-1	14	121		2
Total Sales for Residential Sales		1,110	8,729		
Commercial & Industrial					
COMMERCIAL SALES	CG-1	213	5,236		3
SMALL POWER	CP-1	15	5,182		4
LARGE POWER	CP-2	5	19,141		5
INTERDEPARTMENTAL SALES	MP-1	1	58		6
Total Sales for Commercial & Industrial		234	29,617		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	398		7
Total Sales for Public Street & Highway Lighting		1	398		
Sales for Resale					
DAIRYLAND, ELROY, MERRILLAN, FENNIMORE	NONE	4	46		8
Total Sales for Sales for Resale		4	46		
TOTAL SALES FOR ELECTRICITY		1,349	38,790		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	588,196	(18,423)	569,773	1
0	0	8,189	(250)	7,939	2
0	0	596,385	(18,673)	577,712	
0	0	386,632	(10,947)	375,685	3
13,338	15,908	318,370	(11,767)	306,603	4
45,393	64,737	1,090,205	(31,760)	1,058,445	5
0	0	4,476	(41)	4,435	6
58,731	80,645	1,799,683	(54,515)	1,745,168	
0	0	52,059	(905)	51,154	7
0	0	52,059	(905)	51,154	
0	0	127,335	0	127,335	8
0	0	127,335	0	127,335	
58,731	80,645	2,575,462	(74,093)	2,501,369	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Dairyland Power Coop				1
Point of Delivery	Cumberland				2
Type of Power Purchased (firm, dump, etc.)	Non-firm				3
Voltage at Which Delivered	69				4
Point of Metering	Cumberland Low Side				5
Total of 12 Monthly Maximum Demands -- kW	82,864				6
Average load factor	68.4849%				7
Total Cost of Purchased Power	1,041,834				8
Average cost per kWh	0.0251				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,234	0			12
February	2,568	0			13
March	3,240	0			14
April	2,655	0			15
May	2,885	0			16
June	3,413	0			17
July	4,854	0			18
August	4,799	0			19
September	4,475	0			20
October	3,326	0			21
November	2,866	0			22
December	3,112	0			23
Total kWh (000)	41,427	0			24

		(d)		(e)		
Name of Vendor						28
Point of Delivery						29
Voltage at Which Delivered						30
Point of Metering						31
Type of Power Purchased (firm, dump, etc.)						32
Total of 12 Monthly Maximum Demands -- kW						33
Average load factor						34
Total Cost of Purchased Power						35
Average cost per kWh						36
On-Peak Hours (if applicable)						37
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	38
January						39
February						40
March						41
April						42
May						43
June						44
July						45
August						46
September						47
October						48
November						49
December						50
Total kWh (000)						51
						52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	966	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	9,400	7
Date and Hour of Such Maximum Demand	7/17/2002 15	8
Load Factor	0.0117	9
Maximum Net Generation in Any One Day	209,666	10
Date of Such Maximum	7/17/2002	11
Number of Hours Generators Operated	409	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	24	17
February	132	18
March	97	19
April	0	20
May	137	21
June	10	22
July	82	23
August	95	24
September	16	25
October	104	26
November	58	27
December	211	28
Total kWh (000)	966	29
Gas Consumed--Therms	26,712	30
Average Cost per Therm Burned (\$)	26,712.0000	31
Fuel Oil Consumed Barrels (42 gal.)	891	32
Average Cost per Barrel of Oil Burned (\$)	39.2800	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	250	36
Average Cost per Gallon (\$)	5.9400	37
kWh Net Generation per Gallon of Fuel Oil	26	38
kWh Net Generation per Gallon of Lubr. Oil	3864	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	Cumberland			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	966			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	9,400			7
Date and Hour of Such Maximum Demand	7/17/2002 15			8
Load Factor	0.0117			9
Maximum Net Generation in Any One Day	209,666			10
Date of Such Maximum	07/17/2002			11
Number of Hours Generators Operated	409			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			16
Monthly Net Generation --- kWh (000):				
January	24			17
February	132			18
March	97			19
April	0			20
May	137			21
June	10			22
July	82			23
August	95			24
September	16			25
October	104			26
November	58			27
December	211			28
Total kWh (000)	966			29
Gas Consumed--Therms	26,712			30
Average Cost per Therm Burned (\$)	0.6400			31
Fuel Oil Consumed Barrels (42 gal.)	891			32
Average Cost per Barrel of Oil Burned (\$)	39.2800			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	250			36
Average Cost per Gallon (\$)	5.9400			37
kWh Net Generation per Gallon of Fuel Oil	26			38
kWh Net Generation per Gallon of Lubr. Oil	3,864			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			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

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
Cumberland	2	1939	Recip.	Buckeye Machine Co.	360	450	1
Cumberland	3	1939	Recip.	Buckeye Machine Co.	360	450	2
Cumberland	4	1954	Recip.	Fairbanks Morse	720	1,920	3
Cumberland	5	1966	Recip.	Fairbanks Morse	720	2,880	4
Cumberland	6	1979	Recip.	Colt Pielstick	514	9,100	5
Cumberland	7	2002	Recip.	Enterprise	514	10,500	6
Cumberland	8	2002	Recip.	Enterprise	514	5,000	7

STEAM PRODUCTION PLANTS (cont.)

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

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators								
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)			
1939	2,400	8	300	375	300	250	1	
1939	2,400	7	300	375	300	250	2	
1954	2,400	160	1,360	1,700	1,360	1,360	3	
1966	4,160	51	2,050	2,563	2,050	2,050	4	
1979	12,470	286	6,491	8,114	6,500	6,500	5	
2002	4,160	284	7,500	9,375	6,000	6,000	6	
2002	4,160	394	3,500	4,375	2,800	2,800	7	

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Cumberland					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	25,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	9,200					7
Dt and Hr of Such Maximum Demand	09/03/2002					8
	14:00					9
Kwh Output	42,393					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
						35
Kwh Output						36

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	1,519	544	27,677	1
Acquired during year	10	9	312	2
Total	1,529	553	27,989	3
Retired during year	17	13	253	4
Sales, transfers or adjustments increase (decrease)	(1)			5
Number end of year	1,511	540	27,736	6
Number end of year accounted for as follows:				7
In customers' use	1,393	489	26,428	8
In utility's use	23			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	95	51	1,308	12
Total end of year	1,511	540	27,736	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	215	159	1
Other	400	1	1	2
Sodium Vapor	100	26	11	3
Sodium Vapor	150	204	130	4
Sodium Vapor	250	31	32	5
Sodium Vapor	400	26	33	6
Total		503	366	
Ornamental				
Sodium Vapor	150	82	31	7
Total		82	31	
Other				
Incandescent	60	1	1	8
Total		1	1	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

DEPRECIATION EXPENSE IS INCREASED SIGNIFICANTLY DUE TO POWER PLANT ADDITION.

Other Operating Revenues (Electric) (Page E-02)

ACCOUNT 454 - RENT FROM ELECTRIC PROPERTY IS INCREASED IN 2002 DUE TO RATE NEGOTIATIONS BEING MET WITH CABLE COMPANY, STILL IN NEGOTIATIONS WITH TELEPHONE COMPANY, CURRENTLY BILLING AT OLD RATE UNTIL IT IS RESOLVED.

Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT 538 - OPERATION SUPERVISION AND LABOR AND ACCOUNT 543 - MAINTENANCE OF OTHER POWER PRODUCTION PLANT ARE BOTH INCREASED IN 2002 AS WE HAD 2 ADDITIONAL FULL TIME EMPLOYEE'S AFFECTING THESE LABOR ACCOUNTS.

ACCOUNT 539 - FUEL IS INCREASED IN 2002 AS WE HAD 2 ADDITIONAL GENERATORS IN OPERATION IN 2002 BURNING MORE FUEL. COST OF FUEL HAS ALSO INCREASED.

ACCOUNT 545 - PURCHASED POWER INCREASED IN 2002 AS WE SOLD MORE ENERGY AND GENERATED MORE ENERGY IN 2002.

ACCOUNT 573 - MAINTENANCE OF LINE TRANSFORMERS INCREASE SIGNIFICANTLY IN 2002 AS WE HAD MUCH HIGHER EXPENSES INCURRED AS A RESULT OF REMOVAL OF OLD TRANSFORMERS AS WELL AS A GREAT DEAL OF PCB TESTING DONE IN 2002.

ACCOUNT 902 - ACCOUNTING AND COLLECTING LABOR IS INCREASED DUE TO MORE HOURS BEING ALLOCATED TO THIS ACCOUNT IN 2002 AS WELL AS LABOR RATES INCREASED.

ACCOUNT 923 - OUTSIDE SERVICES EMPLOYED INCREASED IN 2002 DUE TO ELECTRIC RATE CASE IN 2002 AS WELL AS EXPENSES INCURRED BY BOARDMAN LAW FIRM IN ASSOCIATION WITH POLE CONTACT AGREEMENTS.

ACCOUNT 926 - EMPLOYEE PENSIONS AND BENEFITS INCREASED IN 2002 DUE TO INCREASE IN BENEFIT PREMIUMS AS WELL AS 2 ADDITIONAL EMPLOYEES RECEIVING BENEFITS IN 2002.

ACCOUNT 933 - TRANSPORTATION EXPENSES DECREASED IN 2002 DUE TO 2001 HAVING ADDITIONAL EXPENSES INCURRED WHICH WERE NOT INCURRED IN 2002.

Property Tax Equivalent (Electric) (Page E-05)

ACTUAL ELECTRIC PROPERTY TAX EQUIVALENT IS \$196,685.00, IT IS OFF \$3.00 DUE TO ROUNDING.

Electric Utility Plant in Service (Page E-06)

ACCOUNTS 341 THROUGH 345, ACCOUNTS 353 AND 355 ARE INCREASED SIGNIFICANTLY DUE TO COSTS FOR GENERATOR BUILDING PROJECTS AS WELL AS GENERATORS PURCHASED. ACCOUNT 364 IS INCREASED DUE TO 2 PROJECTS IN WHICH POLES WERE ADDED, ARCADE STREET AND ELM STREET.

ACCOUNT 368 IS INCREASED DUE TO PURCHASE OF TRANSFORMERS IN STOCK TO BE USED FOR FUTURE PROJECTS.

ACCOUNT 397 IS INCREASED DUE TO ELECTRIC SCADA SYSTEM INSTALLED, WE FEEL IT SHOULD BE CLASSIFIED AS ACCOUNT 397.1 USING A DEPRECIATION RATE OF 10% RATHER THAN 6.7% (THE RATE FOR COMMUNICATION EQUIPMENT) BUT THERE IS NOT AN ACCOUNT ON OUR REPORT FOR 397.1.

Sales of Electricity by Rate Schedule (Page E-12)

WE NO LONGER HAVE AN INTERDEPARTMENTAL SALES RATE, THIS WAS RECLASSIFIED TO COMMERCIAL IN OUR RATE CASE PROCESS.

Production Statistics Totals (Page E-15)

AVERAGE COST PER THERM BILLED AUTOMATICALLY INPUTS THERMS CONSUMED, IT WILL NOT INPUT THE CORRECT FIGURE.

ELECTRIC OPERATING SECTION FOOTNOTES

Substation Equipment (Page E-21)

CAPACITY OF TRANSFORMERS IN KVA HAS BEEN REPORTED INCORRECTLY OVER THE PREVIOUS YEARS, 25,000 IS CORRECT.
