



3013 (02-09-04)

ANNUAL REPORT

OF

Name: KAUKAUNA UTILITIESPrincipal Office: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130For 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: KAUKAUNA UTILITIES

Utility Address: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site: kaukaunautilities.com

Utility employee in charge of correspondence concerning this report:

Name: MR. MICHAEL J KAWULA CPA
Title: MANAGER OF FINANCE & ADMINISTRATION

Office Address:

777 ISLAND STREET
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5721 EXT 239

Fax Number: (920) 766 - 7698

E-mail Address: mkawula@wppisys.org

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

Name: MR JOHN LAMBIE
Title: MAYOR (UTILITY CHAIRMAN)

Office Address:

201 W 2ND STREET
P.O. BOX 890
KAUKAUNA, WI 54130

Telephone: (920) 766 - 6310 EXT

Fax Number: (920) 766 - 6339

E-mail Address: mayor@kaukauna-wi.org

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

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

Name: MR THOMAS L KARMAN
Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: karmant@schenckcpa.com

Date of most recent audit report: 3/26/2002

Period covered by most recent audit: DECEMBER 31, 2001

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JEFF FELDT

Title: GENERAL MANAGER

Office Address:

777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130-7077

Telephone: (920) 766 - 5721 EXT 218

Fax Number: (920) 766 - 7698

E-mail Address: jfeldt@wppisys.org

Name of utility commission/committee: KAUKAUNA UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR THOMAS DRIESSEN
 - MR LANCE GOETZMAN, SECRETARY
 - MR ROBERT KING
 - MR JOHN LAMBIE, CHAIRMAN
 - MR ROBERT LAMERS
 - MR LEE MEYERHOFER
 - MR WILLIAM VANDERLOOP
-

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:

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)	32,129,791	32,498,741	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	27,411,054	27,218,764	2
Depreciation Expense (403)	1,825,243	1,888,905	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,566,113	1,527,238	5
Total Operating Expenses	30,802,410	30,634,907	
Net Operating Income	1,327,381	1,863,834	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,327,381	1,863,834	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(901)	(1,383)	7
Income from Nonutility Operations (417)	(40,455)	(33,339)	8
Nonoperating Rental Income (418)	(20,268)	(3,688)	9
Interest and Dividend Income (419)	214,611	303,552	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	152,987	265,142	
Total Income	1,480,368	2,128,976	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	4,756	3,398	13
Total Miscellaneous Income Deductions	4,756	3,398	
Income Before Interest Charges	1,475,612	2,125,578	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	793,139	1,123,603	14
Amortization of Debt Discount and Expense (428)	91,675	43,366	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	884,814	1,166,969	
Net Income	590,798	958,609	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	26,538,994	25,730,385	20
Balance Transferred from Income (433)	590,798	958,609	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	53,501	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	150,000	150,000	25
Total Unappropriated Earned Surplus End of Year (216)	26,926,291	26,538,994	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
INCOME - JOHN STREET HYDRO	93,758	3
LESS: LABOR EXPENSES	(23,391)	4
LESS: OTHER EXPENSES	(110,822)	5
Total (Acct. 417):	(40,455)	
Nonoperating Rental Income (418):		
ELECTRIC NONUTILITY PROPERTY EXPENSES	(20,268)	6
Total (Acct. 418):	(20,268)	
Interest and Dividend Income (419):		
ELECTRIC	208,849	7
WATER	5,762	8
Total (Acct. 419):	214,611	
Miscellaneous Nonoperating Income (421):		
NONE		9
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW ASSESSMENTS	4,756	11
Total (Acct. 426):	4,756	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ELECTRIC ABANDONED FIBER FEASIBILITY STUDY	53,501	13
Total (Acct. 435)--Debit:	53,501	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
CITY OF KAUKAUNA APPROPRIATION	150,000	15
Total (Acct. 439)--Debit:	150,000	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,586				1,586	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	571	1,657			2,228	3
Materials	259				259	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	830	1,657	0	0	2,487	
Net income (or loss)	756	(1,657)	0	0	(901)	

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	2,002,417	30,127,374	0	0	32,129,791	1
Less: interdepartmental sales	6,449	84,499	0	0	90,948	2
Less: interdepartmental rents	0	9,702		0	9,702	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	549	20,425			20,974	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,995,419	30,012,748	0	0	32,008,167	

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	429,618	7,880	437,498	1
Electric operating expenses	1,686,950	37,190	1,724,140	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	25,618		25,618	6
Other nonutility expenses	37,657		37,657	7
Water utility plant accounts	38,851		38,851	8
Electric utility plant accounts	476,458		476,458	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	4,163		4,163	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	45,070	(45,070)	0	18
All other accounts			0	19
Total Payroll	2,744,385	0	2,744,385	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	73,073,973	70,504,983	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	27,312,320	26,029,162	2
Net Utility Plant	45,761,653	44,475,821	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	45,761,653	44,475,821	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	571,522	571,522	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	182,829	162,794	6
Net Nonutility Property	388,693	408,728	
Investment in Municipality (123)	0	0	7
Other Investments (124)	503,086	486,472	8
Special Funds (125-128)	1,783,147	1,927,438	9
Total Other Property and Investments	2,674,926	2,822,638	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,380,685	2,664,776	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	3,346	4,018	12
Temporary Cash Investments (136)	166,660	140,560	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,995,092	2,967,549	15
Other Accounts Receivable (143)	427,964	370,404	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	30,000	30,000	17
Receivables from Municipality (145)	709,232	623,582	18
Materials and Supplies (151-163)	822,574	764,982	19
Prepayments (165)	710,412	697,707	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)	(68,006)	(63,097)	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	8,117,959	8,140,481	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	656,194	725,620	24
Other Deferred Debits (182-186)	757,764	758,117	25
Total Deferred Debits	1,413,958	1,483,737	
Total Assets and Other Debits	57,968,496	56,922,677	

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)	251,633	251,633	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	26,926,291	26,538,994	28
Total Proprietary Capital	27,177,924	26,790,627	
LONG-TERM DEBT			
Bonds (221-222)	15,610,000	17,410,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	15,610,000	17,410,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,320,993	2,081,210	33
Payables to Municipality (233)	1,147,321	1,153,982	34
Customer Deposits (235)	4,052	4,567	35
Taxes Accrued (236)	796,385	772,468	36
Interest Accrued (237)	32,714	57,569	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	93,689	91,391	40
Miscellaneous Current and Accrued Liabilities (242)	381,460	376,058	41
Total Current and Accrued Liabilities	4,776,614	4,537,245	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	166,655	53,310	43
Other Deferred Credits (253)	1,220,006	214,559	44
Total Deferred Credits	1,386,661	267,869	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,017,297	7,916,936	49
Total Liabilities and Other Credits	57,968,496	56,922,677	

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)	15,743,466	0	0	56,250,334	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	90,396			989,777	7
Total Utility Plant	15,833,862	0	0	57,240,111	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,846,473	0	0	24,465,847	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,846,473	0	0	24,465,847	
Net Utility Plant	12,987,389	0	0	32,774,264	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	2,682,221	23,346,941			26,029,162	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	245,502	1,579,741			1,825,243	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,497				14,497	6
Accruals charged other						7
accounts (specify):						8
392 & 396 Accounts	9,372	95,332			104,704	9
Salvage	0	11,156			11,156	10
Other credits (specify):						11
					0	12
Total credits	269,371	1,686,229	0	0	1,955,600	13
Debits during year						14
Book cost of plant retired	105,119	554,515			659,634	15
Cost of removal	0	24,536			24,536	16
Other debits (specify):						17
Meter Database Adjust / Rounding		(11,728)			(11,728)	18
Total debits	105,119	567,323	0	0	672,442	19
Balance End of Year	2,846,473	24,465,847	0	0	27,312,320	20
						21
						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):					
John Street Power Plant	412,499			412,499	2
John Street Property	80,865			80,865	3
Little Rapids/Lawrence Property	58,940			58,940	4
Rapide Croche Recreation Area	19,218			19,218	5
Total Nonutility Property (121)	571,522	0	0	571,522	
Less accum. prov. depr. & amort. (122)	162,794	20,035		182,829	6
Net Nonutility Property	408,728	(20,035)	0	388,693	

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

Particulars (a)	Amount (b)	
Balance first of year	30,000	1
Additions:		
Provision for uncollectibles during year	20,425	2
Collection of accounts previously written off: Utility Customers	11,556	3
Collection of accounts previously written off: Others		4
Total Additions	31,981	
Deductions:		
Accounts written off during the year: Utility Customers	31,981	5
Accounts written off during the year: Others		6
Total accounts written off	31,981	
Balance end of year	30,000	

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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			735,426		735,426	676,012	3
Total Electric Utility					735,426	676,012	

Account	Total End of Year	Amount Prior Year	
Electric utility total	735,426	676,012	1
Water utility (154)	87,148	88,970	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	822,574	764,982	

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)				
1991 REFUNDING LOSS	65,136	428	412,374	1
1991 REVENUE BONDS	3,154	428	0	2
1992 REVENUE BONDS	2,130	428	0	3
1997 REVENUE BONDS	3,860	428	57,900	4
1998 REVENUE BONDS	7,372	428	117,641	5
2001 REVENUE BONDS	9,887	428	58,416	6
2002 REVENUE BONDS	137	428	9,863	7
Total			656,194	
Unamortized premium on debt (251)				
NONE				8
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	251,633	1
Changes during year (explain):		2
Balance end of year	<u><u>251,633</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
1991 MORTGAGE REVENUE BONDS	07/01/1991	07/01/2008	6.68%	0	1
1992 REVENUE BONDS	12/15/1993	12/15/2002	5.72%	0	2
1997 REVENUE BONDS	12/15/1997	12/01/2017	4.86%	2,525,000	3
1998 MORTGAGE REVENUE BONDS	08/01/1998	12/15/2018	4.05%	5,300,000	4
2001 REVENUE BONDS	11/27/2001	12/15/2008	3.56%	6,660,000	5
2002 REVENUE BONDS	12/01/2002	12/15/2008	3.25%	1,125,000	6
Total Bonds (Account 221):				15,610,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 15,610,000

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	772,468	1
Accruals:		
Charged water department expense	306,640	2
Charged electric department expense	1,259,473	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,566,113	
Taxes paid during year:		
County, state and local taxes	1,349,151	6
Social Security taxes	161,949	7
PSC Remainder Assessment	31,096	8
Other (explain):		
NONE		9
Total payments and other debits	1,542,196	
Balance end of year	796,385	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1991 Mortgage Revenue Bonds	6,646	152,854	159,500	0	2
1992 Revenue Bonds	1,302	29,948	31,250	0	3
1997 Revenue Bonds	10,568	126,370	126,813	10,125	4
2001 REVENUE BONDS	28,490	227,925	246,918	9,497	5
1998 Revenue Bonds	10,563	253,340	253,513	10,390	6
2002 REVENUE BONDS		2,702		2,702	7
Subtotal	57,569	793,139	817,994	32,714	
Advances from Municipality (223)					
NONE	0			0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
Advance Customer Deposits	0			0	10
Subtotal	0	0	0	0	
Total	57,569	793,139	817,994	32,714	

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	3,432,134	4,484,802	0	0	0	7,916,936	1
Add credits during year:							
For Services	172,500	316,754				489,254	2
For Mains	550,322					550,322	3
Other (specify):							
HYDRANTS	60,785					60,785	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,215,741	4,801,556	0	0	0	9,017,297	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INVESTMENT IN AMERICAN TRANSMISSION COMPANY (ATC)	503,086	2
Total (Acct. 124):	503,086	
Sinking Funds (125):		
1998 REVENUE BONDS P&I - ELECTRIC	31,197	3
2002 REVENUE BONDS P&I - ELECTRIC	17,510	4
2001 REVENUE BONDS P&I - ELECTRIC	122,988	5
1197 REVENUE BONDS P&I - WATER	49,132	6
Total (Acct. 125):	220,827	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
DEBT REDEMPTION RESERVE - ELECTRIC	1,308,795	8
DEBT REDEMPTION RESERVE - WATER	253,525	9
Total (Acct. 128):	1,562,320	
Interest Special Deposits (132):		
NONE		10
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	299,834	13
Electric	2,695,258	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	2,995,092	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	126,132	17

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		18
Other (specify):		
ACCOUNTS RECEIVABLE - LITTLE CHUTE WATER	84,441	19
ACCOUNTS RECEIVABLE - LITTLE CHUTE SEWER	58,026	20
ACCOUNTS RECEIVABLE - NONOPERATING - WATER	10,567	21
ACCOUNTS RECEIVABLE - NONOPERATING - ELECTRIC	146,117	22
ACCOUNTS RECEIVABLE - RETIREE HEALTH INSURANCE	2,681	23
Total (Acct. 143):	427,964	
Receivables from Municipality (145):		
RECEIVABLE FROM WATER - ELECTRIC	660,382	24
RECEIVABLE FROM MUNY - WATER	5,456	25
RECEIVABLE FROM MUNY SEWER - WATER	43,394	26
Total (Acct. 145):	709,232	
Prepayments (165):		
PREPAID INSURANCE - ELECTRIC	32,640	27
WISCONSIN GROSS RECEIPTS TAX - ELECTRIC	677,772	28
Total (Acct. 165):	710,412	
Extraordinary Property Losses (182):		
NONE		29
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		30
Total (Acct. 183):	0	
Clearing Accounts (184):		
YEAR END PAYROLL CLEARING ACCOUNTS	(35,146)	31
Total (Acct. 184):	(35,146)	
Temporary Facilities (185):		
NONE		32
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
CONSERVATION PROGRAM	792,910	33
Total (Acct. 186):	792,910	
Payables to Municipality (233):		
PAYABLE TO MUNY - ELECTRIC	8,243	34
PAYABLE TO ELECTRIC - WATER	660,382	35
PAYABLE TO MUNY SEWER - WATER	292,454	36

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)	
Payables to Municipality (233):		
PAYABLE TO LITTLE CHUTE SEWER - WATER	76,171	37
PAYABLE TO LITTLE CHUTE WATER - WATER	110,071	38
Total (Acct. 233):	1,147,321	
Other Deferred Credits (253):		
PUBLIC BENEFITS PROGRAM - ELECTRIC	120,006	39
CONSERVATION PROGRAM - ELECTRIC	100,000	40
DIESEL GENERATION CREDIT CONTRACT BUYOUT - ELECTRIC	1,000,000	41
Total (Acct. 253):	1,220,006	

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	15,197,410	55,815,568	0	0	71,012,978	1
Materials and Supplies	88,059	705,719	0	0	793,778	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,764,347	23,906,394	0	0	26,670,741	4
Customer Advances for Construction		166,655			166,655	5
Contributions in Aid of Construction	3,823,937	4,643,179	0	0	8,467,116	6
Other (specify):						
NONE					0	7
Average Net Rate Base	8,697,185	27,805,059	0	0	36,502,244	
Net Operating Income	473,199	854,182	0	0	1,327,381	8
Net Operating Income as a percent of Average Net Rate Base						
	5.44%	3.07%	N/A	N/A	3.64%	

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	251,633	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	26,732,642	3
Other (Specify):		4
Total Average Proprietary Capital	26,984,275	
Net Income		
Net Income	590,798	5
Percent Return on Proprietary Capital	2.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Effective October 15, 2002, Kaukauna Water implemented the simplified rate increase of 3.0%.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

In September 2002, Kaukauna Electric filed a rate study with the Public Service Commission requesting an overall rate increase of 7.24%.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Account #417 - Income from Nonutility Operations - John Street Hydro was taken out of service in 2002. Rental Income will continue, but sales of generation from this facility to WE Energies will not.

Account #418 - Nonoperating Rental Income - Rental Income for Water and Electric is more appropriately accounted for in Account #454 - Rent from Utility Property.

Account #419 - Interest and Dividend Income - Decrease is due to the reduction of interest rates in 2002 and the reduction of available cash.

Bonds (Accts. 221 and 222) (Page F-14)

Account 221 - 2002 Revenue Bonds - Bonds were issued in 2002 to finalize refunding of the 1991 issue.

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

Account #253 - Other Deferred Debits - In December 2002, Kaukauna Utilities received \$1,000,000 from WPPI to buyout the Diesel Generation contract. Under this contract, WPPI would pay approximately \$400,000 annually for KU's Diesel Generation which was used in standby situations. These dollars were in turn adjusted against power costs for the month in computing PCAC. The contract language required five (5) years notice of discontinuance of the contract by either party. This provision was waived by KU in exchange for the \$1,000,000 payment. Due to the five (5) year notice provision in the contract, the \$1,000,000 was booked to a deferred revenue account. Revenues will be recognized on a monthly basis for five years when the account will be exhausted.

Account 253 - Other Deferred Credits - Amount includes unspent Public Benefit dollars as of 12/31/02. These dollars will be used to finance Public Benefit Programs in 2003.

Account #186 - Misc Deferred Debits - Kaukauna Electric has not received authorization from the PSC to amortize the Conservation Program. This issue was overlooked in the 2002 rate filing. This issue will be addressed as part of our next rate filing.

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,957,188	1
Total Sales of Water	1,957,188	
Other Operating Revenues		
Forfeited Discounts (470)	4,207	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	23,400	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,622	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	45,229	
Total Operating Revenues	2,002,417	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	105,356	8
Pumping Expenses (620-633)	134,250	9
Water Treatment Expenses (640-652)	84,400	10
Transmission and Distribution Expenses (660-678)	256,259	11
Customer Accounts Expenses (901-905)	79,304	12
Sales Expenses (910)	2,720	13
Administrative and General Expenses (920-932)	314,787	14
Total Operation and Maintenance Expenses	977,076	
Other Operating Expenses		
Depreciation Expense (403)	245,502	15
Amortization Expense (404-407)	0	16
Taxes (408)	306,640	17
Total Other Operating Expenses	552,142	
Total Operating Expenses	1,529,218	
NET OPERATING INCOME	473,199	

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	6	31	112	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	31	112	
Metered Sales to General Customers (461)				
Residential	4,751	236,605	1,000,205	4
Commercial	369	55,872	192,978	5
Industrial	19	60,108	121,686	6
Total Metered Sales to General Customers (461)	5,139	352,585	1,314,869	
Private Fire Protection Service (462)	18		16,254	7
Public Fire Protection Service (463)	1		592,482	8
Other Sales to Public Authorities (464)	24	7,333	27,022	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	2,610	6,449	12
Total Sales of Water	5,191	362,559	1,957,188	

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)
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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)	592,482	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	592,482	
Forfeited Discounts (470):		
Customer late payment charges	4,207	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,207	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER ANTENNAE SPACE LEASE	23,400	8
Total Rents from Water Property (472)	23,400	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	17,622	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	17,622	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	35,093	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	5,463	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	2,968	7
Maintenance of Collecting and Impounding Reservoirs (612)	115	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	59,486	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	2,231	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	105,356	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	19,540	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	69,494	17
Pumping Labor and Expenses (624)	17,318	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,153	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	12,193	22
Maintenance of Structures and Improvements (631)	10,436	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,116	25
Total Pumping Expenses	134,250	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	12,060	26
Chemicals (641)	43,225	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	17,631	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	207	32
Maintenance of Water Treatment Equipment (652)	11,277	33
Total Water Treatment Expenses	84,400	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	26,883	34
Storage Facilities Expenses (661)	4,422	35
Transmission and Distribution Lines Expenses (662)	54,798	36
Meter Expenses (663)	18,830	37
Customer Installations Expenses (664)	1,688	38
Miscellaneous Expenses (665)	9,335	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	26,883	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	77,541	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	19,003	46
Maintenance of Meters (676)	134	47
Maintenance of Hydrants (677)	16,742	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	256,259	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	9,144	50
Meter Reading Labor (902)	32,954	51
Customer Records and Collection Expenses (903)	36,353	52
Uncollectible Accounts (904)	549	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	304	54
Total Customer Accounts Expenses	79,304	
 SALES EXPENSES		
Sales Expenses (910)	2,720	55
Total Sales Expenses	2,720	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	58,355	56
Office Supplies and Expenses (921)	23,994	57
Administrative Expenses Transferred--Credit (922)	76	58
Outside Services Employed (923)	6,885	59
Property Insurance (924)	19,695	60
Injuries and Damages (925)	21,647	61
Employee Pensions and Benefits (926)	162,231	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	14,059	65
Rents (931)	3,989	66
Maintenance of General Plant (932)	4,008	67
Total Administrative and General Expenses	314,787	
 Total Operation and Maintenance Expenses	977,076	

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		279,023	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,294	2
Net property tax equivalent		273,729	
Social Security		31,045	3
PSC Remainder Assessment		1,866	4
Other (specify): NONE			5
Total tax expense		<u>306,640</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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.235800				3
County tax rate	mills		5.803100				4
Local tax rate	mills		9.800900				5
School tax rate	mills		11.571600				6
Voc. school tax rate	mills		2.211100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.622500				10
Less: state credit	mills		1.717600				11
Net tax rate	mills		27.904900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.800900				14
Combined School Tax Rate	mills		13.782700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.583600				17
Total Tax Rate	mills		29.622500				18
Ratio of Local and School Tax to Total	dec.		0.796138				19
Total tax net of state credit	mills		27.904900				20
Net Local and School Tax Rate	mills		22.216153				21
Utility Plant, Jan. 1	\$	14,721,729	14,721,729				22
Materials & Supplies	\$	88,970	88,970				23
Subtotal	\$	14,810,699	14,810,699				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,810,699	14,810,699				26
Assessment Ratio	dec.		0.848000				27
Assessed Value	\$	12,559,473	12,559,473				28
Net Local & School Rate	mills		22.216153				29
Tax Equiv. Computed for Current Year	\$	279,023	279,023				30
Tax Equivalent per 1994 PSC Report	\$	181,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	279,023					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 \$100,000 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	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,996		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)	374,446		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	20,256		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	402,698	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	267,632		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	263,973		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,816		20
Total Pumping Plant	547,421	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,223		21
Structures and Improvements (331)	320,415		22
Water Treatment Equipment (332)	486,237		23
Total Water Treatment Plant	815,875	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,448		24
Structures and Improvements (341)	49,003		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)			7,996	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)			374,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			20,256	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	402,698	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			267,632	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			263,973	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,816	20
Total Pumping Plant	0	0	547,421	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,223	21
Structures and Improvements (331)			320,415	22
Water Treatment Equipment (332)			486,237	23
Total Water Treatment Plant	0	0	815,875	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,448	24
Structures and Improvements (341)			49,003	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 \$100,000 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 AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,567,262		26
Transmission and Distribution Mains (343)	8,033,858	783,885	27
Fire Mains (344)	0		28
Services (345)	1,438,970	212,358	29
Meters (346)	562,022	56,969	30
Hydrants (348)	778,326	82,996	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,437,889	1,136,208	
GENERAL PLANT			
Land and Land Rights (389)	4,984		33
Structures and Improvements (390)	23,802		34
Office Furniture and Equipment (391)	6,201		35
Computer Equipment (391.1)	100,927	1,207	36
Transportation Equipment (392)	97,109	2,811	37
Stores Equipment (393)	4,879		38
Tools, Shop and Garage Equipment (394)	72,274	4,052	39
Laboratory Equipment (395)	528		40
Power Operated Equipment (396)	64,921		41
Communication Equipment (397)	71,847	49,134	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0	3,818	44
Other Tangible Property (399)	0		45
Total General Plant	447,472	61,022	
Total utility plant in service directly assignable	14,651,355	1,197,230	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,651,355	1,197,230	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,567,262	26
Transmission and Distribution Mains (343)	13,298		8,804,445	27
Fire Mains (344)			0	28
Services (345)	1,875		1,649,453	29
Meters (346)	21,261		597,730	30
Hydrants (348)	1,590		859,732	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	38,024	0	13,536,073	
GENERAL PLANT				
Land and Land Rights (389)			4,984	33
Structures and Improvements (390)			23,802	34
Office Furniture and Equipment (391)			6,201	35
Computer Equipment (391.1)	67,095		35,039	36
Transportation Equipment (392)			99,920	37
Stores Equipment (393)			4,879	38
Tools, Shop and Garage Equipment (394)			76,326	39
Laboratory Equipment (395)			528	40
Power Operated Equipment (396)			64,921	41
Communication Equipment (397)			120,981	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			3,818	44
Other Tangible Property (399)			0	45
Total General Plant	67,095	0	441,399	
Total utility plant in service directly assignable	105,119	0	15,743,466	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	105,119	0	15,743,466	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	219,919	4.20%	15,727	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	15,618	1.77%	359	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	235,537		16,086	
PUMPING PLANT				
Structures and Improvements (321)	200,840	2.70%	7,226	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	190,088	4.42%	11,668	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	15,816	4.29%		15
Total Pumping Plant	406,744		18,894	
WATER TREATMENT PLANT				
Structures and Improvements (331)	106,052	2.56%	8,203	16
Water Treatment Equipment (332)	226,805	3.24%	15,754	17
Total Water Treatment Plant	332,857		23,957	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	30,734	2.70%	1,323	18
Distribution Reservoirs and Standpipes (342)	243,091	1.86%	29,151	19
Transmission and Distribution Mains (343)	542,177	0.93%	78,298	20
Fire Mains (344)	0			21
Services (345)	267,276	2.09%	32,274	22
Meters (346)	121,242	5.00%	28,994	23
Hydrants (348)	121,257	1.59%	13,023	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,325,777		183,063	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					235,646	4
315					0	5
316					15,977	6
317					0	7
	0	0	0	0	251,623	
321					208,066	8
322					0	9
323					0	10
324					0	11
325					201,756	12
326					0	13
327					0	14
328					15,816	15
	0	0	0	0	425,638	
331					114,255	16
332					242,559	17
	0	0	0	0	356,814	
341					32,057	18
342					272,242	19
343	13,298				607,177	20
344					0	21
345	1,875				297,675	22
346	21,261				128,975	23
348	1,590				132,690	24
349					0	25
	38,024	0	0	0	1,470,816	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	17,193	3.23%	769	26
Office Furniture and Equipment (391)	5,271	8.33%	517	27
Computer Equipment (391.1)	100,927	25.00%	1,207	28
Transportation Equipment (392)	51,710	9.38%	9,372	29
Stores Equipment (393)	2,390	5.88%	287	30
Tools, Shop and Garage Equipment (394)	66,609	8.33%	6,189	31
Laboratory Equipment (395)	438	14.29%	75	32
Power Operated Equipment (396)	64,921	9.04%	0	33
Communication Equipment (397)	71,847	9.09%	8,764	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0	10.00%	191	36
Other Tangible Property (399)	0			37
Total General Plant	381,306		27,371	
Total accum. prov. directly assignable	2,682,221		269,371	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,682,221		 269,371	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					17,962	26
391					5,788	27
391.1	67,095				35,039	28
392					61,082	29
393					2,677	30
394					72,798	31
395					513	32
396					64,921	33
397					80,611	34
397.1					0	35
398					191	36
399					0	37
	67,095	0	0	0	341,582	
	105,119	0	0	0	2,846,473	
					0	38
	105,119	0	0	0	2,846,473	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			42,699	42,699	1
February			36,777	36,777	2
March			40,250	40,250	3
April			43,518	43,518	4
May			46,462	46,462	5
June			43,088	43,088	6
July			48,160	48,160	7
August			44,247	44,247	8
September			39,370	39,370	9
October			42,129	42,129	10
November			34,944	34,944	11
December			39,516	39,516	12
Total annual pumpage	0	0	501,160	501,160	
Less: Water sold				362,559	13
Volume pumped but not sold				138,601	14
Volume sold as a percent of volume pumped				72%	15
Volume used for water production, water quality and system maintenance				48,346	16
Volume related to equipment/system malfunction				27,018	17
Non-utility volume NOT included in water sales				10,800	18
Total volume not sold but accounted for				86,164	19
Volume pumped but unaccounted for				52,437	20
Percent of water lost				10%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,011	23
Date of maximum: 10/9/2002					24
Cause of maximum:					25
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				902	26
Date of minimum: 11/29/2002					27
Total KWH used for pumping for the year				1,464,047	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)	
408 W. 10TH STREET, KAUKAUNA	#10	660	10	950,400	Yes	1
308 ELM STREET, KAUKAUNA	#4	600	10	806,400	Yes	2
505 DODGE STREET, KAUKAUNA	#5	534	12	310,000	Yes	3
1020 BLACKWELL ST, KAUKAUNA	#8	802	15	835,000	No	4
101 RIVER STREET, KAUKAUNA	#9	620	18	1,660,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BOOSTER	#10 WELL	#2 BOOSTER	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE NW	JACUZZI	LAYNE NW	5
Year Installed	1967	1989	1967	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,078	220	1,060	8
Pump Motor or Standby Engine Mfr	US	FRANKLIN	US	10
Year Installed	1967	1989	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 BOOSTER	#4 WELL	#5 WELL	14
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1967	1921	1935	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,400	600	380	21
Pump Motor or Standby Engine Mfr	CONTINENTAL	SIMMONS	US	23
Year Installed	1967	1994	1979	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	100	30	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6 BOOSTER	#7 BOOSTER	#8 WELL	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	SIMMONS	5
Year Installed	1985	1991	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	700	550	600	8
Pump Motor or Standby Engine Mfr	RELIANCE	WORTHINGTON	US	9 10
Year Installed	1985	1991	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9 WELL			14
Location	KAUKAUNA			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1976			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1976			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	#2	ANN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1901	1940	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	50	50	155	6
Total capacity in gallons (actual)	284,000	295,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	1.5400		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

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	INDUSTRIAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	155		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	4.000	6,990	0	0	0	6,990	1
P	D	4.000	70	0	0	0	70	2
M	D	6.000	160,643	0	0	0	160,643	3
M	T	6.000	3,959	0	0	0	3,959	4
P	D	6.000	2,525	0	0	0	2,525	5
M	D	8.000	39,053	0	3,846	0	35,207	6
M	T	8.000	2,772	0	0	0	2,772	7
P	D	8.000	47,675	13,958	0	0	61,633	8
M	D	10.000	33,772	0	0	0	33,772	9
P	D	10.000	19,525	0	0	0	19,525	10
M	D	12.000	27,337	0	0	0	27,337	11
P	D	12.000	63,248	4,705	0	0	67,953	12
M	D	14.000	120	0	0	0	120	13
M	D	16.000	11,574	0	0	0	11,574	14
Total Within Municipality			419,263	18,663	3,846	0	434,080	
Total Utility			419,263	18,663	3,846	0	434,080	

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)	
L	0.625	666	0	0	0	666		1
M	0.750	2,045	0	25	0	2,020		2
M	1.000	2,195	213	0	0	2,408		3
M	1.250	23	0	0	0	23		4
M	1.500	39	0	0	0	39		5
M	2.000	61	0	0	0	61		6
M	4.000	17	0	0	0	17		7
M	6.000	2	6	0	0	8		8
M	8.000	1	0	0	0	1		9
Total Utility		5,049	219	25	0	5,243	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	5,117	242	145	0	5,214	166	1
0.750	166	0	12	0	154	4	2
1.000	102	7	0	0	109	2	3
1.500	51	3	0	0	54	35	4
2.000	26	3	0	0	29	14	5
3.000	18	0	0	0	18	2	6
4.000	7	0	1	0	6	4	7
6.000	4	0	4	0	0	0	8
Total:	5,491	255	162	0	5,584	227	

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	4,699	244	3	4	0	264	5,214	1
0.750	146	4	0	0	0	4	154	2
1.000	10	76	1	9	1	12	109	3
1.500	0	41	4	3	1	5	54	4
2.000	0	17	6	1	1	4	29	5
3.000	0	8	4	3	0	3	18	6
4.000	0	1	0	5	0	0	6	7
6.000	0	0	0	0	0	0	0	8
Total:	4,855	391	18	25	3	292	5,584	

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	700	40	6		734	2
Total Fire Hydrants	700	40	6	0	734	
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: 1,468
 Number of distribution system valves end of year: 1,099
 Number of distribution valves operated during year: 231

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Account #472 - Rents from Water Property - Rents from water tower space was previously incorrectly recorded in Account #418.

Water Operation & Maintenance Expenses (Page W-05)

Account #614 - Maintenance of Wells and Springs - Increase is due to significant costs incurred to repair Well #9.

Account #652 - Maintenance of Water Treatment Equipment - Decrease is due to a nonrecurring maintenance cost incurred in 2001 and 2000.

Account #662 - Transmission and Distribution Lines Expenses - Decrease is due to a reduction of labor costs and operating costs charged for operating valves, flushing mains and hydrants, and routine patrolling of the transmission and distribution lines in 2002.

Account #675 - Maintenance of Services- Increase is due to an increase in labor and materials used to maintain services in 2002. This increase is not expected to recur in 2003.

Account #677 - Maintenance of Hydrants - Decrease is due to an increase in labor and materials used to maintain hydrants in 2001. This increase in costs did not recur in 2002. The 2002 costs compares with the 2000 costs.

Account #920 - Administrative and General Salaries - Increase in costs is due to a change in responsibilities of the administrative staff requiring a greater allocation of administrative salaries to the water utility.

Account #923 - Outside Services Employed - Decrease is due to a reduction in the use of outside consultants and a more proper application of consultant time to a particular operating function. The 2002 costs in this account compares with the 2000 costs.

Account #926 - Employee Pensions and Benefits - Increase is due to a reallocation of administrative time and related costs to water in 2002. In addition, the costs for retiree health insurance were more properly allocated in 2002.

Water Utility Plant in Service (Page W-08)

Account #346 - Meters - In 2002 the water meter database was finished. Retired meters in 2002 included meters from previous years in order to reconcile the meter database to the general ledger.

Account #391.1 - Computer Equipment - KU retired its old billing and accounting system including the operating system (AS400) in 2002. The amount being retired is the Water Utility's portion of this original purchase.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

The Utility normally does not construct new water main. Developers pay for construction of all main extensions. The Utility, however, does reimburse the developers for oversizing.

The Utility also contracts on an annual basis for main relays performed in conjunction with the City of Kaukauna Public Works Department. The Utility finances these projects.

Water Services (Page W-18)

For services installed by the developers, the basis for recording the cost is either an amount supplied by the developer or a composite of costs quoted on recent similar projects. For services installed by the Utility or Utility contractor, costs are financed by debt issue or the Utility's earnings.

Meters (Page W-19)

Due to problems with the meter database contained in the billing software, no meters were retired in 2001 and 2000. This issue was addressed in 2002. The meter database has been reconciled to the general ledger and a meter inventory count was performed at year end. 2002 retirements therefore include meters retired in 2000 and 2001.

Hydrants and Distribution System Valves (Page W-20)

During 2002 less than half the valves were operated due to personnel changes in the water utility. A program emphasizing valve operation will be implemented in 2003.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	29,942,614	1
Total Sales of Electricity	29,942,614	
Other Operating Revenues		
Forfeited Discounts (450)	15,547	2
Miscellaneous Service Revenues (451)	3,057	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	144,154	5
Interdepartmental Rents (455)	9,702	6
Other Electric Revenues (456)	12,300	7
Total Other Operating Revenues	184,760	
Total Operating Revenues	30,127,374	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	23,849,346	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	997,352	10
Customer Accounts Expenses (901-905)	272,239	11
Sales Expenses (911-916)	20,069	12
Administrative and General Expenses (920-932)	1,294,972	13
Total Operation and Maintenance Expenses	26,433,978	
Other Expenses		
Depreciation Expense (403)	1,579,741	14
Amortization Expense (404-407)		15
Taxes (408)	1,259,473	16
Total Other Expenses	2,839,214	
Total Operating Expenses	29,273,192	
NET OPERATING INCOME	854,182	

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	15,547	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	15,547	
Miscellaneous Service Revenues (451):		
TEMPORARY SERVICE AND MISCELLANEOUS FEES	3,057	3
Total Miscellaneous Service Revenues (451)	3,057	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	143,539	5
MISCELLANEOUS	615	6
Total Rent from Electric Property (454)	144,154	
Interdepartmental Rents (455):		
RENT FROM WATER	9,702	7
Total Interdepartmental Rents (455)	9,702	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	6,450	8
JOINT TRENCHING CHARGES	5,850	9
Total Other Electric Revenues (456)	12,300	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	71,081	14
Water for Power (536)	22,591	15
Hydraulic Expenses (537)	65,013	16
Electric Expenses (538)	126,310	17
Miscellaneous Hydraulic Power Generation Expenses (539)	121,717	18
Rents (540)		19
Maintenance Supervision and Engineering (541)	19,458	20
Maintenance of Structures (542)	19,009	21
Maintenance of Reservoirs, Dams and Waterways (543)	50,851	22
Maintenance of Electric Plant (544)	394,380	23
Maintenance of Miscellaneous Hydraulic Plant (545)	5,172	24
Total Hydraulic Power Generation Expenses	895,582	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	15,682	25
Fuel (547)		26
Generation Expenses (548)	16,234	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	637	28
Rents (550)		29
Maintenance Supervision and Engineering (551)	15,183	30
Maintenance of Structures (552)	205	31
Maintenance of Generating and Electric Plant (553)	6,872	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	113	33
Total Other Power Generation Expenses	54,926	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	22,643,433	34
System Control and Load Dispatching (556)	255,405	35
Other Expenses (557)		36
Total Other Power Supply Expenses	22,898,838	
Total Power Production Expenses	23,849,346	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	192,125	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	87,832	51
Station Expenses (582)	30,230	52
Overhead Line Expenses (583)	46,500	53
Underground Line Expenses (584)	1,013	54
Street Lighting and Signal System Expenses (585)	286	55
Meter Expenses (586)	61,499	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	54,200	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	26,383	60
Maintenance of Structures (591)	233	61
Maintenance of Station Equipment (592)	107,795	62
Maintenance of Overhead Lines (593)	232,747	63
Maintenance of Underground Lines (594)	134,995	64
Maintenance of Line Transformers (595)		65
Maintenance of Street Lighting and Signal Systems (596)	20,713	66
Maintenance of Meters (597)	769	67
Maintenance of Miscellaneous Distribution Plant (598)	32	68
Total Distribution Expenses	997,352	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	32,003	69
Meter Reading Expenses (902)	116,156	70
Customer Records and Collection Expenses (903)	100,623	71
Uncollectible Accounts (904)	20,425	72
Miscellaneous Customer Accounts Expenses (905)	3,032	73
Total Customer Accounts Expenses	272,239	
SALES EXPENSES		
Supervision (911)	7,186	74
Demonstrating and Selling Expenses (912)	443	75
Advertising Expenses (913)	12,440	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	20,069	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	211,956	78
Office Supplies and Expenses (921)	87,893	79
Administrative Expenses Transferred -- Credit (922)	1,046	80
Outside Services Employed (923)	37,441	81
Property Insurance (924)	121,823	82
Injuries and Damages (925)	107,689	83
Employee Pensions and Benefits (926)	503,971	84
Regulatory Commission Expenses (928)	8,137	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	90,071	87
Rents (931)		88
Maintenance of General Plant (932)	127,037	89
Total Administrative and General Expenses	1,294,972	
Total Operation and Maintenance Expenses	26,433,978	

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		481,339	1
Social Security		132,747	2
Wisconsin Gross Receipts Tax		616,156	3
PSC Remainder Assessment		29,231	4
Other (specify): NONE			5
Total tax expense		<u>1,259,473</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.235800				3
County tax rate	mills		5.803100				4
Local tax rate	mills		9.800900				5
School tax rate	mills		11.571600				6
Voc. school tax rate	mills		2.211100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.622500				10
Less: state credit	mills		1.717600				11
Net tax rate	mills		27.904900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.800900				14
Combined School Tax Rate	mills		13.782700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.583600				17
Total Tax Rate	mills		29.622500				18
Ratio of Local and School Tax to Total	dec.		0.796138				19
Total tax net of state credit	mills		27.904900				20
Net Local and School Tax Rate	mills		22.216153				21
Utility Plant, Jan. 1	\$	55,783,254	55,783,254				22
Materials & Supplies	\$	676,012	676,012				23
Subtotal	\$	56,459,266	56,459,266				24
Less: Plant Outside Limits	\$	30,909,550	30,909,550				25
Taxable Assets	\$	25,549,716	25,549,716				26
Assessment Ratio	dec.		0.848000				27
Assessed Value	\$	21,666,159	21,666,159				28
Net Local & School Rate	mills		22.216153				29
Tax Equiv. Computed for Current Year	\$	481,339	481,339				30
Tax Equivalent per 1994 PSC Report	\$	451,463					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	481,339					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 \$100,000 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)	892,117	4,205	11
Structures and Improvements (331)	5,128,104		12
Reservoirs, Dams and Waterways (332)	7,721,231		13
Water Wheels, Turbines and Generators (333)	6,513,922		14
Accessory Electric Equipment (334)	1,638,972		15
Miscellaneous Power Plant Equipment (335)	137,365		16
Roads, Railroads and Bridges (336)	432,172		17
Total Hydraulic Production Plant	22,463,883	4,205	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	27,532		18
Structures and Improvements (341)	147,667		19
Fuel Holders, Producers and Accessories (342)	183,462		20
Prime Movers (343)	1,423,069		21
Generators (344)	574,469		22
Accessory Electric Equipment (345)	476,697		23
Miscellaneous Power Plant Equipment (346)	15,020		24
Total Other Production Plant	2,847,916	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			896,322	11
Structures and Improvements (331)			5,128,104	12
Reservoirs, Dams and Waterways (332)			7,721,231	13
Water Wheels, Turbines and Generators (333)			6,513,922	14
Accessory Electric Equipment (334)			1,638,972	15
Miscellaneous Power Plant Equipment (335)			137,365	16
Roads, Railroads and Bridges (336)			432,172	17
Total Hydraulic Production Plant	0	0	22,468,088	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			27,532	18
Structures and Improvements (341)			147,667	19
Fuel Holders, Producers and Accessories (342)			183,462	20
Prime Movers (343)			1,423,069	21
Generators (344)			574,469	22
Accessory Electric Equipment (345)			476,697	23
Miscellaneous Power Plant Equipment (346)			15,020	24
Total Other Production Plant	0	0	2,847,916	
TRANSMISSION PLANT				
Land and Land Rights (350)				0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	225,441	400	34
Structures and Improvements (361)	83,295		35
Station Equipment (362)	7,756,734		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,540,194	134,443	38
Overhead Conductors and Devices (365)	3,500,420	128,953	39
Underground Conduit (366)	161,650	96,189	40
Underground Conductors and Devices (367)	3,354,092	425,550	41
Line Transformers (368)	3,429,141	303,865	42
Services (369)	1,549,868	119,546	43
Meters (370)	763,379	51,081	44
Installations on Customers' Premises (371)	99,851	0	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,188,008	21,549	47
Total Distribution Plant	25,652,073	1,281,576	
GENERAL PLANT			
Land and Land Rights (389)	45,734		48
Structures and Improvements (390)	1,608,597		49
Office Furniture and Equipment (391)	122,831		50
Computer Equipment (391.1)	846,444	21,083	51
Transportation Equipment (392)	978,910	42,385	52
Stores Equipment (393)	53,530		53
Tools, Shop and Garage Equipment (394)	466,859		54
Laboratory Equipment (395)	56,427		55
Power Operated Equipment (396)	117,783		56
Communication Equipment (397)	119,816	47,796	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			225,841 34
Structures and Improvements (361)			83,295 35
Station Equipment (362)			7,756,734 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	4,618		3,670,019 38
Overhead Conductors and Devices (365)	2,347		3,627,026 39
Underground Conduit (366)			257,839 40
Underground Conductors and Devices (367)	14,320		3,765,322 41
Line Transformers (368)	58,218		3,674,788 42
Services (369)	3,457		1,665,957 43
Meters (370)		11,728	826,188 44
Installations on Customers' Premises (371)			99,851 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	452		1,209,105 47
Total Distribution Plant	83,412	11,728	26,861,965
GENERAL PLANT			
Land and Land Rights (389)			45,734 48
Structures and Improvements (390)			1,608,597 49
Office Furniture and Equipment (391)			122,831 50
Computer Equipment (391.1)	425,397		442,130 51
Transportation Equipment (392)	20,697		1,000,598 52
Stores Equipment (393)			53,530 53
Tools, Shop and Garage Equipment (394)			466,859 54
Laboratory Equipment (395)			56,427 55
Power Operated Equipment (396)			117,783 56
Communication Equipment (397)	25,009		142,603 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 \$100,000 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)	0	15,273	58
Other Tangible Property (399)	0		59
Total General Plant	4,416,931	126,537	
Total utility plant in service directly assignable	55,380,803	1,412,318	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	55,380,803	1,412,318	

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)			15,273 58
Other Tangible Property (399)			0 59
Total General Plant	471,103	0	4,072,365
Total utility plant in service directly assignable	554,515	11,728	56,250,334
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	554,515	11,728	56,250,334

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	2,046,723	1.72%	88,203	7
Reservoirs, Dams and Waterways (332)	1,515,787	1.92%	148,248	8
Water Wheels, Turbines and Generators (333)	2,630,294	1.85%	120,508	9
Accessory Electric Equipment (334)	1,160,357	4.17%	68,345	10
Miscellaneous Power Plant Equipment (335)	94,404	3.33%	4,574	11
Roads, Railroads and Bridges (336)	59,166	4.00%	17,287	12
Total Hydraulic Production Plant	7,506,731		447,165	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	81,710	2.08%	3,071	13
Fuel Holders, Producers and Accessories (342)	50,326	3.03%	5,559	14
Prime Movers (343)	1,388,637	3.03%	34,432	15
Generators (344)	574,469	3.03%	0	16
Accessory Electric Equipment (345)	321,764	3.03%	14,444	17
Miscellaneous Power Plant Equipment (346)	15,020	4.00%	0	18
Total Other Production Plant	2,431,926		57,506	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0	3.03%	0	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0	3.33%	0	22
Overhead Conductors and Devices (356)	0	3.03%	0	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					2,134,926	7
332					1,664,035	8
333					2,750,802	9
334					1,228,702	10
335					98,978	11
336					76,453	12
	0	0	0	0	7,953,896	
341					84,781	13
342					55,885	14
343					1,423,069	15
344					574,469	16
345					336,208	17
346					15,020	18
	0	0	0	0	2,489,432	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	83,295	3.23%	0	27
Station Equipment (362)	3,711,779	3.23%	250,543	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,582,048	4.07%	146,728	30
Overhead Conductors and Devices (365)	1,498,211	4.00%	142,549	31
Underground Conduit (366)	68,339	2.50%	5,244	32
Underground Conductors and Devices (367)	899,760	3.67%	130,641	33
Line Transformers (368)	1,330,203	3.33%	118,280	34
Services (369)	787,273	4.38%	70,427	35
Meters (370)	207,519	3.70%	29,407	36
Installations on Customers' Premises (371)	64,116	5.50%	5,492	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	509,132	4.78%	57,291	39
Total Distribution Plant	10,741,675		956,602	
GENERAL PLANT				
Structures and Improvements (390)	816,069	2.56%	41,180	40
Office Furniture and Equipment (391)	104,361	6.25%	7,677	41
Computer Equipment (391.1)	846,444	14.29%	19,584	42
Transportation Equipment (392)	526,674	10.00%	83,966	43
Stores Equipment (393)	20,664	4.55%	2,436	44
Tools, Shop and Garage Equipment (394)	189,928	6.67%	31,139	45
Laboratory Equipment (395)	34,189	4.55%	2,567	46
Power Operated Equipment (396)	49,683	10.00%	11,366	47
Communication Equipment (397)	78,597	10.00%	13,121	48
Miscellaneous Equipment (398)	0	10.00%	764	49
Other Tangible Property (399)	0			50
Total General Plant	2,666,609		213,800	
Total accum. prov. directly assignable	23,346,941		1,675,073	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					83,295	27
362					3,962,322	28
363					0	29
364	4,618	4,484			1,719,674	30
365	2,347	1,379			1,637,034	31
366					73,583	32
367	14,320	10,599			1,005,482	33
368	58,218	4,536	5,377		1,391,106	34
369	3,457	3,431			850,812	35
370				11,728	248,654	36
371					69,608	37
372					0	38
373	452	107			565,864	39
	83,412	24,536	5,377	11,728	11,607,434	
390					857,249	40
391					112,038	41
391.1	425,397		1,499		442,130	42
392	20,697		4,280		594,223	43
393					23,100	44
394					221,067	45
395					36,756	46
396					61,049	47
397	25,009				66,709	48
398					764	49
399					0	50
	471,103	0	5,779	0	2,415,085	
	554,515	24,536	11,156	11,728	24,465,847	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		0 51
Total accum. prov. for depreciation	<u><u>23,346,941</u></u>		<u><u>1,675,073</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	554,515	24,536	11,156	11,728	24,465,847

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)		5.48	1
7.2/12.5 kV (12kV)	3.00	316.38	2
14.4/24.9 kV (25kV)			3
Other:			
34.5 KV	0.20	0.30	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	2.00	423.64	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	21	2
Nonfarm Customers	29	3
Total	50	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	158	7
Nonfarm	730	8
Total	888	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	888	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	106,888	Tuesday	01/22/2002	18:00	67,659	1
February	02	104,120	Monday	02/11/2002	19:00	59,280	2
March	03	103,671	Wednesday	03/13/2002	08:00	64,926	3
April	04	108,814	Wednesday	04/03/2002	19:00	66,255	4
May	05	108,273	Tuesday	05/28/2002	12:00	67,592	5
June	06	116,576	Tuesday	06/25/2002	15:00	67,018	6
July	07	118,633	Wednesday	07/03/2002	13:00	71,711	7
August	08	115,913	Thursday	08/01/2002	18:00	70,340	8
September	09	110,928	Thursday	09/19/2002	20:00	63,026	9
October	10	109,417	Thursday	10/24/2002	19:00	69,387	10
November	11	106,394	Tuesday	11/12/2002	18:00	63,952	11
December	12	109,243	Monday	12/16/2002	18:00	65,264	12
Total		1,318,870				796,410	
System Name							

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	147,495	3
Internal Combustion Turbine	386	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	147,881	7
Purchases	648,915	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	796,796	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	775,546	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	75	22
Total Used by Company	75	23
Total Sold and Used	775,621	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	21,175	27
Total Energy Losses	21,175	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.6575%	29
Total Disposition of Energy	796,796	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)	
Residential Sales				
RURAL SALES - SMALL	FG-1	750	9,628	1
RESIDENTIAL SALES	RG-1	10,105	105,505	2
Total Sales for Residential Sales		10,855	115,133	
Commercial & Industrial				
COMMERCIAL - SMALL	CG-1	1,006	26,118	3
PUBLIC AUTHORITY	CG-1	80	1,563	4
COMMERCIAL - LARGE	CP-1	120	32,730	5
INDUSTRIAL - SMALL	CP-2	34	114,481	6
INDUSTRIAL - LARGE	CP-3	2	477,724	7
INTERRUPTIBLE POWER SALES	CP-6	1		8
RURAL SALES - LARGE	FG-1	138	4,363	9
INTERDEPARTMENTAL SALES	MG-1	30	1,786	10
Total Sales for Commercial & Industrial		1,411	658,765	
Public Street & Highway Lighting				
STREET & SECURITY LIGHTS	MS-1	118	1,648	11
Total Sales for Public Street & Highway Lighting		118	1,648	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		12,384	775,546	

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)	
		380,908	60,157	441,065	1
		4,134,189	647,317	4,781,506	2
0	0	4,515,097	707,474	5,222,571	
		1,192,210	160,976	1,353,186	3
496	1,023	74,693	9,660	84,353	4
107,581	139,225	1,242,951	200,850	1,443,801	5
281,534	319,030	3,737,267	717,641	4,454,908	6
744,937	957,850	13,809,991	2,994,976	16,804,967	7
		71,961		71,961	8
		169,976	26,656	196,632	9
		73,805	10,694	84,499	10
1,134,548	1,417,128	20,372,854	4,121,453	24,494,307	
		212,873	12,863	225,736	11
0	0	212,873	12,863	225,736	
				0	12
0	0	0	0	0	
1,134,548	1,417,128	25,100,824	4,841,790	29,942,614	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	KAUKAUNA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	KAUKAUNA				5
Total of 12 Monthly Maximum Demands -- kW	999,999				6
Average load factor	88.8926%				7
Total Cost of Purchased Power	22,643,433				8
Average cost per kWh	0.0349				9
On-Peak Hours (if applicable)	07:00 to 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	24,444	29,749			12
February	21,806	26,153			13
March	21,775	27,645			14
April	24,064	27,472			15
May	23,622	28,901			16
June	22,079	29,181			17
July	27,851	33,950			18
August	28,267	34,562			19
September	23,777	31,333			20
October	26,733	30,195			21
November	21,685	30,114			22
December	23,190	30,367			23
Total kWh (000)	289,293	359,622			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	147,495	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	7,020	7
Date and Hour of Such Maximum Demand	4/24/2002 4	8
Load Factor	2.3985	9
Maximum Net Generation in Any One Day	22,502	10
Date of Such Maximum	6/20/2002	11
Number of Hours Generators Operated	7,297	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	865,460	15
Cost per kWh of Net Generation (\$)	6	16
Monthly Net Generation --- kWh (000):		
January	13,465	17
February	11,322	18
March	15,506	19
April	14,719	20
May	15,069	21
June	15,756	22
July	9,910	23
August	7,513	24
September	7,915	25
October	12,460	26
November	12,153	27
December	11,707	28
Total kWh (000)	147,495	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	COMB LOCKS JK CITY PLT 1 .ITTLE CHUTE NEW BADGER				1
Unit Identification	1 & 2	1, 2	1, 2 &3	1 & 2	2
Type of Generation	HYDRO	HYDRO	HYDRO	HYDRO	3
kWh Net Generation (000)	38,962	35,849	21,442	21,374	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	7,020	5,200	3,478	3,611	7
Date and Hour of Such Maximum Demand	4/24/2002 4	6/27/2002 8	10/31/2002 19	4/18/2002 10	8
Load Factor	0.6336	0.7870	0.7038	0.6757	9
Maximum Net Generation in Any One Day	6,926	5,106	3,384	3,517	10
Date of Such Maximum	04/24/2002	06/27/2002	10/31/2002	04/18/2002	11
Number of Hours Generators Operated	6,652	7,780	8,014	7,205	12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses	384,695	125,404	121,147	79,812	15
Cost per kWh of Net Generation (\$)	9.8736	3.4981	5.6500	3.7341	16
Monthly Net Generation --- kWh (000):					
January	3,700	3,296	2,088	1,884	17
February	2,985	2,785	1,761	1,306	18
March	4,495	3,750	1,946	2,096	19
April	4,428	3,500	1,928	2,173	20
May	4,436	3,525	2,106	2,013	21
June	4,754	3,596	2,158	2,186	22
July	2,650	2,406	1,453	1,394	23
August	1,919	1,799	1,038	1,234	24
September	2,029	1,833	1,153	1,276	25
October	2,523	3,176	2,018	1,972	26
November	2,500	3,149	1,877	2,140	27
December	2,543	3,034	1,916	1,700	28
Total kWh (000)	38,962	35,849	21,442	21,374	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	OLD BADGER WIDE CROCHE				1
Unit Identification	3 & 4	1,2,3,4			2
Type of Generation	HYDRO	HYDRO			3
kWh Net Generation (000)	13,840	16,028			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	2,333	2,790			7
Date and Hour of Such Maximum Demand	1/7/2002 11	4/19/2002 10			8
Load Factor	0.6772	0.6558			9
Maximum Net Generation in Any One Day	2,239	2,696			10
Date of Such Maximum	01/07/2002	04/19/2002			11
Number of Hours Generators Operated	7,208	7,017			12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	79,812	74,590			15
Cost per kWh of Net Generation (\$)	5.7668	4.6537			16
Monthly Net Generation --- kWh (000):					
January	1,124	1,373			17
February	1,297	1,188			18
March	1,421	1,798			19
April	1,046	1,644			20
May	1,498	1,491			21
June	1,421	1,641			22
July	997	1,010			23
August	786	737			24
September	810	814			25
October	1,267	1,504			26
November	1,014	1,473			27
December	1,159	1,355			28
Total kWh (000)	13,840	16,028			29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					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)	2
DIESEL PLA	3	1966	DIESEL	ELECT-MOTIVE	900	3,050	1
GAS TURBIN	1	1969	TURBINE	GENERAL ELECTRIC	5,100	25,000	2
Total						<u><u>28,050</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	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)		
1966	4	329	2,000	2,500	6,000	6,000	1
1969	12	57	20,000	21,176	20,000	20,000	2
Total		386	22,000	23,676	26,000	26,000	

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				Rated HP Each Unit (h)	
				Unit No. (e)	Year Installed (f)	RPM (g)			
COMB LOCKS	FOX RIVER	REMOTE	TUBE	2	1,988	900	4,333	1	
KAUK CITY PLT	FOX RIVER	REMOTE	VERTIC	2	1,941	139	3,300	2	
LITTLE CHUTE	FOX RIVER	REMOTE	VERTIC	3	1,948	112	1,600	3	
NEW BADGER	FOX RIVER	REMOTE	VERTIC	2	1,928	150	2,475	4	
OLD BADGER	FOX RIVER	REMOTE	HORIZC	2	1,907	180	1,515	5	
RAPIDE CROCHE	FOX RIVER	REMOTE	VERTIC	4	1,926	90	800	6	
Total							14,023		

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)			
20	19	1,988	4	38,963	3,100	3,875	6,200	6,200	1
22	22	1,941	4	35,849	2,400	3,000	4,800	4,800	2
14	14	1,948	2	21,442	1,100	1,375	3,300	3,300	3
24	24	1,928	2	21,374	1,800	2,200	3,600	3,600	4
22	22	1,907	2	13,839	1,000	1,100	2,000	2,000	5
9	9	1,926	2	16,028	600	750	2,400	2,400	6
Total				147,495	10,000	12,300	22,300	22,300	

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	"OO" SUB	Ann St	Comb Loc 1	Comb Loc 2	Delanglade	1
Voltage--High Side	34	34	34	138	34	2
Voltage--Low Side	12	12	12	34	12	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	10,500	10,000	22,500	50,000	10,500	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation	Jackson	New Badger	Rosehill	Thilmany	13
Voltage--High Side	12	34	34	34	14
Voltage--Low Side	2	12	12	12	15
Num. of Main Transformers in Operation	2	1	1	2	16
Capacity of Transformers in kVA	3,000	22,500	22,500	60,000	17
Number of Spare Transformers on Hand	1	0	0	0	18
15-Minute Maximum Demand in kW					19
Dt and Hr of Such Maximum Demand					20
Kwh Output					21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					22
Voltage--High Side					23
Voltage--Low Side					24
Num. of Main Transformers in Operation					25
Capacity of Transformers in kVA					26
Number of Spare Transformers on Hand					27
15-Minute Maximum Demand in kW					28
Dt and Hr of Such Maximum Demand					29
Kwh Output					30

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	12,367	4,230	148,675	1
Acquired during year	336	201	10,164	2
Total	12,703	4,431	158,839	3
Retired during year		29	1,402	4
Sales, transfers or adjustments increase (decrease)	437	(290)	48,102	5
Number end of year	13,140	4,112	205,539	6
Number end of year accounted for as follows:				7
In customers' use	12,626	3,788	182,410	8
In utility's use	28	1	500	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	486	323	22,629	12
Total end of year	13,140	4,112	205,539	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	94	75,012	1
Mercury Vapor	400	20	36,480	2
Sodium Vapor	100	954	435,024	3
Sodium Vapor	150	33	22,572	4
Sodium Vapor	250	552	629,280	5
Sodium Vapor	400	94	171,456	6
Total		1,747	1,369,824	
Ornamental				
Sodium Vapor	100	193	88,008	7
Sodium Vapor	250	37	42,180	8
Sodium Vapor	400	81	147,744	9
Total		311	277,932	
Other				
NONE		0		10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

Account #454 - Rent from Electric Property - Decrease is due to elimination of the Transmission Credits due to sale of transmission facilities to ATC midyear 2001.

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

Account #454 - Rent from Electric Property - Decrease is due to elimination of the Transmission Credits due to sale of transmission facilities to ATC midyear 2001.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account #535 - Operation Supervision and Engineering - Decrease is due to contracting with an engineer to oversee and evaluate the operation of the hydroelectric power generating stations in 2001. These costs did not recur in 2002.

Account #538 - Electric Expenses - Decrease is due to contracting with an engineer to oversee and evaluate the operation of the hydroelectric power generating stations in 2001. This, in turn, led to increased maintenance costs in the existing facilities in 2001. Although there was unforeseen equipment failure in 2002 not covered by the utility's insurance, the final costs were not as large as the 2001 costs charged to this account.

Account #539 - Miscellaneous Hydraulic Power Generation Expenses - Increase is due to unforeseen miscellaneous repairs performed at the New Badger Hydro facility requiring a greater allocation of labor costs.

Account #543 - Maintenance of Reservoirs, Dams, Waterways - Increase is due to the addition of safety equipment and routine repairs at the hydro facilities in 2002.

Account #544 - Maintenance of Electric Plant - Increase is due to significant repair costs to Combined Locks Hydro. This repair project was completed in early 2003 and is not expected to recur in 2003.

Account #545 - Maintenance of Miscellaneous Hydraulic Plant - In 2001, Combined Locks facility warranted an unscheduled maintenance program due to damage in 2000. Also a more extensive maintenance program was included for all the facilities in 2001. These costs did not recur in 2002.

Account #552 - Maintenance of Structures - Decrease is due to devoting more time in 2002 toward repairing the Combined Locks and New Badger facilities.

Account #553 - Maintenance of Generating and Electric Plant - Decrease is due to repairs to the facilities in previous years not recurring in 2002. Also, more time and expenses were incurred in maintaining the hydro facilities.

Account #581 - Load Dispatching - Increase is due to the addition of a Relief System Operator which required two operators to be on duty for training purposes for a portion of 2002. One System Operator retired in 2002.

Account #583 - Overhead Line Expenses - Decrease is due to personnel changes and anticipated changes resulting in overlapping of employees in the distribution department in 2001. This did not recur in 2002. Also, less time is being spent on maintaining the existing facilities due to extensive construction taking place throughout KU's system.

Account #588 - Miscellaneous Distribution Expenses - Increase is due to the 2002 hiring of a Distribution Technician II who is responsible for updating maps and related distribution expenses.

Account #592 - Maintenance of Station Equipment - Increase is due to

ELECTRIC OPERATING SECTION FOOTNOTES

personnel additions including an apprentice that increased the amount of dollars spent on maintenance to the substations in 2002.

Account #594 - Maintenance of Underground Lines - Increase is due to a new Distribution Superintendent being hired in 2002 (prior Superintendent retired). With the new hiring, a greater concentration of labor and materials was performed on the maintenance of underground facilities.

Account #902 - Meter Reading Expenses - Increase is due to labor cost increases and additional meter reading labor used to keep pace with the increase in customers. A half time meter reading position was created and hired early 2003.

Account #904 - Uncollectible Accounts - In 2001 there was an increase in collection procedures and "clean up" of existing accounts overlooked during the software conversion. These costs did not recur in 2002.

Account #913 - Advertising Expenses - Decrease is due to a lesser emphasis on promoting the utility services in 2002 as compared with 2001.

Account #920 - Administrative and General Salaries - Decrease is due to a more proper allocation of administrative labor costs to water in 2002.

Account #921 - Office Supplies and Expenses - Increase is due to increases in the need and costs for office supplies in 2002. The 2001 costs were actually lower than the 2000 costs. The 2002 costs compares with the 2000 costs adjusted slightly for inflation.

Account #923 - Outside Services Employed - Decrease is due to a reduction in the use of outside consultants and a more proper application of consultant time to a particular operating function. The 2002 costs in this account compares with the 2000 costs.

Electric Utility Plant in Service (Page E-06)

Account #370 - Meters - The electric meter databased was compiled and completed in 2002. The adjustment in column f was the Electric Utility's adjustment to reconcile the general ledger to the database. It was determined that meters previously considered retired were still in the meter inventory.

Account #391.1 - Computer Equipment - The Electric Utility retired its portion of the old billing and accounting software no longer used including the operating system and related equipment (AS400).

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided except as noted above. The work order information can be furnished to you on EXCEL spreadsheets upon request.

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric (Page E-08)

Account #370 - Meters - The electric meter databased was compiled and completed in 2002. The adjustment in column f was the Electric Utility's adjustment to reconcile the general ledger to the database. It was determined that meters previously considered retired were still in the meter inventory.

Rural Line Customers (Page E-11)

Data was updated to 2002 year end actual counts.

Sales of Electricity by Rate Schedule (Page E-14)

Other Sales to Public Authorities - Decrease is due to a decrease in billing accounts and usage for electricity supplied to municipalities. 2002 revenue compares with 2000.

Electric Distribution Meters & Line Transformers (Page E-24)

The electric meter database was compiled and completed in 2002. The adjustment in was the Electric Utility's adjustment to reconcile the general ledger to the database. It was determined that meters previously considered retired were still in the meter inventory.

The electric transformer database was also completed in 2002. The adjustments to the numbers reflect adjustments to the transformer information previously supplied in prior annual reports. By utilizing the database the information supplied on an annual basis will be more accurate.
