



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

---

Principal Office: 113 SOUTH MAIN STREET  
LODI, WI 53555

---

For the Year Ended: DECEMBER 31, 2002

---

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

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

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



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** LODI MUNICIPAL LIGHT AND WATER UTILITY

**Utility Address:** 113 SOUTH MAIN STREET  
LODI, WI 53555

**When was utility organized?** 12/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MS ELIZABETH FRUEH

**Title:** DIRECTOR OF FINANCE

**Office Address:**

113 SOUTH MAIN STREET  
LODI, WI 53555

**Telephone:** (608) 592 - 3247

**Fax Number:** (608) 592 - 3271

**E-mail Address:** efrueh@wppisys.org

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** TIM HESSE

**Title:** PRESIDENT

**Office Address:**

109 VILAS HIBBARD PARKWAY  
LODI, WI 53555

**Telephone:** (608) 592 - 3051

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

---

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

---

**Name:** JAMES L. BLOCK

**Title:** PARTNER

**Office Address:** JOHNSON BLOCK AND COMPANY INC.  
6314 ODANA ROAD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:** jblock@johnsonblock.com

**Date of most recent audit report:** 2/17/2003

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

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MR MARVIN DOLPHIN JR

**Title:** UTILITY SUPERINTENDENT

**Office Address:**  
113 S. MAIN STREET  
LODI, WI 53555

**Telephone:** (608) 592 - 3246

**Fax Number:** (608) 592 - 3271

**E-mail Address:** mdolphin@wppisys.org

---

**Name of utility commission/committee:** Lodi Utility Commission

---

**Names of members of utility commission/committee:**

- MIKE BILKEY
- STEVE BROKISH
- TIM HESSE, PRESIDENT
- CHRIS MICHEL
- TIM STRATTON

---

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

---

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

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,331,323	2,204,148	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,573,680	1,481,017	2
Depreciation Expense (403)	248,110	212,789	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	153,145	150,515	5
<b>Total Operating Expenses</b>	<b>1,974,935</b>	<b>1,844,321</b>	
<b>Net Operating Income</b>	<b>356,388</b>	<b>359,827</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>356,388</b>	<b>359,827</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	47,673	36,225	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>47,673</b>	<b>36,225</b>	
<b>Total Income</b>	<b>404,061</b>	<b>396,052</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>404,061</b>	<b>396,052</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	108,130	110,602	14
Amortization of Debt Discount and Expense (428)	7,105	6,685	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
<b>Total Interest Charges</b>	<b>115,235</b>	<b>117,287</b>	
<b>Net Income</b>	<b>288,826</b>	<b>278,765</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,407,225	1,064,848	20
Balance Transferred from Income (433)	288,826	278,765	21
Miscellaneous Credits to Surplus (434)	0	69,255	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	7,568	5,643	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,688,483</b>	<b>1,407,225</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST AND DIVIDENT INCOME	47,673	5
<b>Total (Acct. 419):</b>	<b>47,673</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
CHRISTMAS LIGHTS, BANNERS, BALL PARK, FAIRGROUNDS	7,568	12
<b>Total (Acct. 439)--Debit:</b>	<b>7,568</b>	

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

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

**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	499,057	1,832,266	0	0	2,331,323	1
Less: interdepartmental sales	1,973	14,969	0	0	16,942	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	565	13,714			14,279	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>496,519</b>	<b>1,803,583</b>	<b>0</b>	<b>0</b>	<b>2,300,102</b>	

### 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	59,099		59,099	1
Electric operating expenses	157,589		157,589	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	7,657		7,657	8
Electric utility plant accounts	45,365		45,365	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>269,710</b>	<b>0</b>	<b>269,710</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	7,393,846	6,877,494	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,051,510	1,878,491	2
<b>Net Utility Plant</b>	<b>5,342,336</b>	<b>4,999,003</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>5,342,336</b>	<b>4,999,003</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	144,681	242,007	9
<b>Total Other Property and Investments</b>	<b>144,681</b>	<b>242,007</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	963,752	827,068	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	300,216	173,254	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	75,200	18
Materials and Supplies (151-163)	78,809	100,179	19
Prepayments (165)	3,296	0	20
Interest and Dividends Receivable (171)		771	21
Accrued Utility Revenues (173)		101,343	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,346,073</b>	<b>1,277,815</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	34,631	40,829	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>34,631</b>	<b>40,829</b>	
<b>Total Assets and Other Debits</b>	<b>6,867,721</b>	<b>6,559,654</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,203,468	1,203,468	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	1,688,483	1,407,225	28
<b>Total Proprietary Capital</b>	<b>2,891,951</b>	<b>2,610,693</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	2,146,569	2,256,348	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>2,146,569</b>	<b>2,256,348</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	129,696	87,929	33
Payables to Municipality (233)	0	54,164	34
Customer Deposits (235)			35
Taxes Accrued (236)	134,479	128,287	36
Interest Accrued (237)	17,745	18,574	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)		3,406	40
Miscellaneous Current and Accrued Liabilities (242)	22,198	22,632	41
<b>Total Current and Accrued Liabilities</b>	<b>304,118</b>	<b>314,992</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	13,045	20,128	44
<b>Total Deferred Credits</b>	<b>13,045</b>	<b>20,128</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,512,038	1,357,493	49
<b>Total Liabilities and Other Credits</b>	<b>6,867,721</b>	<b>6,559,654</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,524,422	0	0	3,870,227	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)				(803)	7
<b>Total Utility Plant</b>	<b>3,524,422</b>	<b>0</b>	<b>0</b>	<b>3,869,424</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	576,663	0	0	1,474,847	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
<b>Total Accumulated Provision</b>	<b>576,663</b>	<b>0</b>	<b>0</b>	<b>1,474,847</b>	
<b>Net Utility Plant</b>	<b>2,947,759</b>	<b>0</b>	<b>0</b>	<b>2,394,577</b>	

### 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)	
<b>Balance first of year</b>	503,744	1,374,747			<b>1,878,491</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	80,086	168,024			<b>248,110</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,235				<b>4,235</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,400	14,800			<b>16,200</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>85,721</b>	<b>182,824</b>	<b>0</b>	<b>0</b>	<b>268,545</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	12,800	82,600			<b>95,400</b>	<b>15</b>
Cost of removal	0	0			<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
misc. reconciliation debit	2	124			<b>126</b>	<b>18</b>
<b>Total debits</b>	<b>12,802</b>	<b>82,724</b>	<b>0</b>	<b>0</b>	<b>95,526</b>	<b>19</b>
<b>Balance End of Year</b>	<b>576,663</b>	<b>1,474,847</b>	<b>0</b>	<b>0</b>	<b>2,051,510</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			65,353		65,353	82,982	3
<b>Total Electric Utility</b>					<b>65,353</b>	<b>82,982</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	65,353	82,982	1
Water utility (154)	13,456	17,197	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
<b>Total Materials and Supplies</b>	<b>78,809</b>	<b>100,179</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 G.O. REFUNDING BONDS	4,461	0	17,596	1
2001 MORTGAGE REVENUE BONDS	1,737	0	17,035	2
<b>Total</b>			<b>34,631</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	1,203,468	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,203,468</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)	
1992 Mortgage Revenue Bonds	10/01/1992	05/01/2002	6.00%	0	<b>1</b>
1998 GO REFUNDING BONDS	10/15/1998	10/15/2012	4.17%	396,569	<b>2</b>
1999 GO BONDS	09/01/1999	05/01/2019	5.12%	1,260,000	<b>3</b>
2001 MORTGAGE REVENUE BONDS	02/01/2001	05/01/2021	4.84%	490,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>2,146,569</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>
<b>Net amount of bonds outstanding December 31:</b>				<b>2,146,569</b>	

### 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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	128,287	1
<b>Accruals:</b>		
Charged water department expense	71,791	2
Charged electric department expense	87,530	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>159,321</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	134,479	6
Social Security taxes	14,799	7
PSC Remainder Assessment	2,203	8
<b>Other (explain):</b>		
Gross Revenues Tax	1,648	9
<b>Total payments and other debits</b>	<b>153,129</b>	
<b>Balance end of year</b>	<b>134,479</b>	

### 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)	
<b>Bonds (221)</b>					
1992 MRB'S	179	358	537	0	1
1998 GO REFUNDING	2,878	16,728	16,864	2,742	2
1999 GO BONDS	11,548	67,940	68,277	11,211	3
2001 MRB'S	3,969	23,104	23,281	3,792	4
<b>Subtotal</b>	<b>18,574</b>	<b>108,130</b>	<b>108,959</b>	<b>17,745</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>18,574</b>	<b>108,130</b>	<b>108,959</b>	<b>17,745</b>	

**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	514,645	842,848	0	0	0	<b>1,357,493</b>	1
<b>Add credits during year:</b>							
For Services		60,589				<b>60,589</b>	2
For Mains	75,000					<b>75,000</b>	3
<b>Other (specify):</b>							
HYDRANTS	7,500					<b>7,500</b>	4
WATER IMPACT FEES	11,456					<b>11,456</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>608,601</b>	<b>903,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,512,038</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	7

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
BOND DEPRECIATION FUND	57,000	3
CONSTRUCTION ACCOUNT	118	4
<b>Total (Acct. 125):</b>	<b>57,118</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
DEBT SERVICE REDEMPTION ACCOUNT	87,563	6
<b>Total (Acct. 128):</b>	<b>87,563</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	59,099	10
Electric	241,117	11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>300,216</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		

### 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)	
<b>Other Accounts Receivable (143):</b>		
NONE		16
<b>Total (Acct. 143):</b>	0	
<b>Receivables from Municipality (145):</b>		
NONE		17
<b>Total (Acct. 145):</b>	0	
<b>Prepayments (165):</b>		
PREPAID EXPENSES	3,296	18
<b>Total (Acct. 165):</b>	3,296	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	0	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	0	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	0	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	0	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE		24
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
LOW INCOME ASSISTANCE	9,634	25
ENERGY CONSERVATION	3,411	26
<b>Total (Acct. 253):</b>	13,045	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	3,427,050	3,706,194	0	0	7,133,244	1
Materials and Supplies	15,326	74,167	0	0	89,493	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	540,203	1,424,797	0	0	1,965,000	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	561,623	873,142	0	0	1,434,765	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,340,550</b>	<b>1,482,422</b>	<b>0</b>	<b>0</b>	<b>3,822,972</b>	
Net Operating Income	208,813	147,575	0	0	356,388	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>8.92%</b>	<b>9.95%</b>	<b>N/A</b>	<b>N/A</b>	<b>9.32%</b>	

### 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,203,468	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,547,854	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,751,322</b>	
<b>Net Income</b>		
Net Income	288,826	5
 <b>Percent Return on Proprietary Capital</b>	 <b>10.50%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

---

**1. Acquisitions.**

none

---

**2. Leaseholder changes.**

none

---

**3. Extensions of service.**

1500 feet of 8" water mains and 3 hydrants were added to the Ridgestone valley devleopment.

.7 miles of 3 Phase electric service added on Hwy 60

.1 mile of Single Phase added on Riddle Road

---

**4. Estimated changes in revenues due to rate changes.**

no rate changes in 2002

---

**5. Obligations incurred or assumed, excluding commercial paper.**

none

---

**6. Formal proceedings with the Public Service Commission.**

none

---

**7. Any additional matters.**

---

**FINANCIAL SECTION FOOTNOTES**

**Identification and Ownership - Contacts (Page iv)**

11/10/03:  
Dear Ms. Frueh:

Thank you for your reply. We will look for the adjustment in 2003 transferring the dollars for the six services from Account 343, Mains, to Account 345, Services.

Regards, Elaine

11/10/03 reply:  
Dear Ms. Engelke -

1. Page W-4, the net investment in meters charged to the sewer department should have been \$0. The \$100 should have been reported in other water revenues (miscellaneous).
2. W-18 - The six services were included in Account 343, Mains.
3. W-8 - \$21,889 of mains were funded by the Utility out of capital reserves

Sincerely,  
Elizabeth Frueh

10/9/03 email:  
Dear Ms. Frueh:

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

1. Page W-4 of the 2002 annual report shows \$100 in Account 474, Other Water Revenues, relating to the return on net investment in meters charged to the sewer department. Please provide a copy of how this amount was calculated.
2. Page W-18 shows 6 services added in 2002. The notes states that these services were financed 100% by developers. However, no dollar additions are reported on page W-8 in Account 345, Services, and no contributions are reported for services on page F-18. Please explain.
3. Page W-8 of the 2002 annual report shows a \$91,889 addition to Account 343, Mains. Page F-18 reports \$75,000 in contributions related to mains. However, the notes states that mains were 100% financed by developers. Please explain why contributions for mains do not equal the additions.

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

We appreciate your cooperation in providing the above information. If you

---

## FINANCIAL SECTION FOOTNOTES

---

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

Sincerely,

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

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	491,798	1
<b>Total Sales of Water</b>	<b>491,798</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,509	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,750	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>7,259</b>	
<b>Total Operating Revenues</b>	<b>499,057</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	17,238	8
Pumping Expenses (620-633)	14,297	9
Water Treatment Expenses (640-652)	2,780	10
Transmission and Distribution Expenses (660-678)	33,307	11
Customer Accounts Expenses (901-905)	19,582	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	55,134	14
<b>Total Operation and Maintenance Expenses</b>	<b>142,338</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	80,086	15
Amortization Expense (404-407)		16
Taxes (408)	67,820	17
<b>Total Other Operating Expenses</b>	<b>147,906</b>	
<b>Total Operating Expenses</b>	<b>290,244</b>	
<b>NET OPERATING INCOME</b>	<b>208,813</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,026	54,033	184,304	4
Commercial	126	16,980	44,756	5
Industrial	8	36,618	71,867	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,160</b>	<b>107,631</b>	<b>300,927</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1,185		170,394	8
Other Sales to Public Authorities (464)	23	6,266	18,504	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	106	1,973	12
<b>Total Sales of Water</b>	<b>2,370</b>	<b>114,003</b>	<b>491,798</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	170,394	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>170,394</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,509	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,509</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	100	10
<b>Other (specify):</b> MISCELLANEOUS	5,650	11
<b>Total Other Water Revenues (474)</b>	<b>5,750</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	17,238	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>17,238</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	12,616	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)	1,004	22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	677	25
<b>Total Pumping Expenses</b>	<b>14,297</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	2,780	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
<b>Total Water Treatment Expenses</b>	<b>2,780</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	7,421	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	8,904	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,085	43
Maintenance of Transmission and Distribution Mains (673)	7,213	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	1,422	46
Maintenance of Meters (676)	2,805	47
Maintenance of Hydrants (677)	1,236	48
Maintenance of Miscellaneous Plant (678)	221	49
<b>Total Transmission and Distribution Expenses</b>	<b>33,307</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	2,985	51
Customer Records and Collection Expenses (903)	16,032	52
Uncollectible Accounts (904)	565	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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>19,582</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	714	56
Office Supplies and Expenses (921)	5,997	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	5,869	59
Property Insurance (924)	5,488	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	14,647	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,362	65
Rents (931)		66
Maintenance of General Plant (932)	12,057	67
<b>Total Administrative and General Expenses</b>	<b>55,134</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>142,338</b>	

**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		64,702	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,500	2
<b>Net property tax equivalent</b>		<b>63,202</b>	
Social Security		4,121	3
PSC Remainder Assessment		497	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>67,820</b>	

### 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			Columbia				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.216718				3
County tax rate	mills		4.676071				4
Local tax rate	mills		8.549520				5
School tax rate	mills		12.264670				6
Voc. school tax rate	mills		1.514588				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.221567</b>				<b>10</b>
Less: state credit	mills		1.683168				11
<b>Net tax rate</b>	mills		<b>25.538399</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.549520</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.779258</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.328778</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.221567</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.820261</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.538399</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.948142</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,329,676</b>	3,329,676				22
Materials & Supplies	\$	<b>17,197</b>	17,197				23
<b>Subtotal</b>	\$	<b>3,346,873</b>	<b>3,346,873</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,346,873</b>	<b>3,346,873</b>				<b>26</b>
Assessment Ratio	dec.		0.922858				27
<b>Assessed Value</b>	\$	<b>3,088,689</b>	<b>3,088,689</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.948142</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>64,702</b>	<b>64,702</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	35,929					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>64,702</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,200		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)	341,830	53,014	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>343,030</b>	<b>53,014</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	249,793	7,745	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	266,309	6,433	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,215		20
<b>Total Pumping Plant</b>	<b>517,317</b>	<b>14,178</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,755		23
<b>Total Water Treatment Plant</b>	<b>16,755</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	22,620		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,200	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)			394,844	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>396,044</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			257,538	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			272,742	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,215	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>531,495</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,755	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>16,755</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			22,620	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	291,337		26
Transmission and Distribution Mains (343)	1,322,307	91,889	27
Fire Mains (344)	0		28
Services (345)	287,817		29
Meters (346)	158,742	23,755	30
Hydrants (348)	177,591	23,007	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,260,414</b>	<b>138,651</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	8,612		34
Office Furniture and Equipment (391)	8,822	1,174	35
Computer Equipment (391.1)	21,982	305	36
Transportation Equipment (392)	39,730		37
Stores Equipment (393)	487		38
Tools, Shop and Garage Equipment (394)	17,082	222	39
Laboratory Equipment (395)	9,699		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	79,038		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	6,710		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>192,162</b>	<b>1,701</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,329,678</b>	<b>207,544</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,329,678</b>	<b>207,544</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			291,337 26
Transmission and Distribution Mains (343)	600		1,413,596 27
Fire Mains (344)			0 28
Services (345)	200		287,617 29
Meters (346)	4,500		177,997 30
Hydrants (348)	3,300		197,298 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>8,600</b>	<b>0</b>	<b>2,390,465</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			8,612 34
Office Furniture and Equipment (391)			9,996 35
Computer Equipment (391.1)			22,287 36
Transportation Equipment (392)	4,200		35,530 37
Stores Equipment (393)			487 38
Tools, Shop and Garage Equipment (394)			17,304 39
Laboratory Equipment (395)			9,699 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			79,038 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			6,710 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>4,200</b>	<b>0</b>	<b>189,663</b>
<b>Total utility plant in service directly assignable</b>	<b>12,800</b>	<b>0</b>	<b>3,524,422</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>12,800</b>	<b>0</b>	<b>3,524,422</b>

### 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	15,377	2.94%	10,829	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>15,377</b>		<b>10,829</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	34,264	2.44%	6,189	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	31,576	4.00%	10,781	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	552	4.29%	52	15
<b>Total Pumping Plant</b>	<b>66,392</b>		<b>17,022</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	10,986	6.00%	1,005	17
<b>Total Water Treatment Plant</b>	<b>10,986</b>		<b>1,005</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	30,448	1.87%	5,448	19
Transmission and Distribution Mains (343)	162,020	0.93%	12,722	20
Fire Mains (344)	0			21
Services (345)	65,936	2.09%	6,013	22
Meters (346)	51,375	5.03%	8,469	23
Hydrants (348)	36,332	1.59%	2,980	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>346,111</b>		<b>35,632</b>	

**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					26,206	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,206</b>	
321					40,453	8
322					0	9
323					0	10
324					0	11
325					42,357	12
326					0	13
327					0	14
328					604	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,414</b>	
331					0	16
332					11,991	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,991</b>	
341					0	18
342					35,896	19
343	600				174,142	20
344					0	21
345	200				71,749	22
346	4,500				55,344	23
348	3,300				36,012	24
349					0	25
	<b>8,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>373,143</b>	

### 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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	3,192	2.25%	194	<b>26</b>
Office Furniture and Equipment (391)	5,514	5.83%	549	<b>27</b>
Computer Equipment (391.1)	12,832	26.67%	5,903	<b>28</b>
Transportation Equipment (392)	29,172	10.50%	3,951	<b>29</b>
Stores Equipment (393)	126	5.83%	28	<b>30</b>
Tools, Shop and Garage Equipment (394)	5,950	5.83%	1,002	<b>31</b>
Laboratory Equipment (395)	1,065	5.83%	565	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	5,757	9.17%	7,248	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	1,270	5.83%	391	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>64,878</b>		<b>19,831</b>	
<b>Total accum. prov. directly assignable</b>	<b>503,744</b>		<b>84,319</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>503,744</b>		 <b>84,319</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					3,386	26
391					6,063	27
391.1					18,735	28
392	4,200		1,400		30,323	29
393					154	30
394					6,952	31
395					1,630	32
396					0	33
397					13,005	34
397.1					0	35
398					1,661	36
399					0	37
	<b>4,200</b>	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>81,909</b>	
	<b>12,800</b>	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>576,663</b>	
					<b>0</b>	<b>38</b>
	<b>12,800</b>	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>576,663</b>	

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			7,444	7,444	1
February			6,626	6,626	2
March			7,075	7,075	3
April			6,490	6,490	4
May			7,611	7,611	5
June			11,234	11,234	6
July			20,452	20,452	7
August			15,874	15,874	8
September			18,135	18,135	9
October			8,849	8,849	10
November			7,145	7,145	11
December			7,483	7,483	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>124,418</b>	<b>124,418</b>	
Less: Water sold				114,003	13
Volume pumped but not sold				10,415	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				398	16
Volume related to equipment/system malfunction				245	17
Non-utility volume NOT included in water sales				495	18
Total volume not sold but accounted for				1,138	19
Volume pumped but unaccounted for				9,277	20
Percent of water lost				7%	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.)				1,047	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Lodi Canning Company					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				98	26
Date of minimum: 9/1/2002					27
Total KWH used for pumping for the year				183,336	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
COLUMBUS STREET	2	334	12	133,000	Yes	<b>1</b>
CHESTNUT/STRANGWAY	3	300	30	167,000	Yes	<b>2</b>
SAUK STREET	4	406	14	40,000	Yes	<b>3</b>

## 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	2	3	1
Location	COLUMBUS	COLUMBUS	STRANGEWAY	2
Purpose	P	B	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	PEERLESS	GOULDS	5
Year Installed	1935	1986	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	500	1,000	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	MARATHON	GENERAL ELECTRIC	9 10
Year Installed	1935	1986	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	50	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4			14
Location	SAUK STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	2000			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	ELEC MOTOR INTENTL 549			22 23
Year Installed	2000			24
Type	ELECTRIC			25
Horsepower	125			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	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>3</b>
Year constructed	1951	1962	1999	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	184	92	65	<b>6</b>
Total capacity in gallons (actual)	185,400	146,000	200,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	588	0	0	0	<b>588</b>	<b>1</b>
M	D	3.000	0	0	0	0	<b>0</b>	<b>2</b>
M	D	4.000	19,811	0	0	0	<b>19,811</b>	<b>3</b>
M	D	6.000	29,503	38	0	0	<b>29,541</b>	<b>4</b>
M	D	8.000	26,541	1,500	0	0	<b>28,041</b>	<b>5</b>
M	D	10.000	3,616	0	0	0	<b>3,616</b>	<b>6</b>
M	D	12.000	8,696	0	0	0	<b>8,696</b>	<b>7</b>
<b>Total Within Municipality</b>			<b>88,755</b>	<b>1,538</b>	<b>0</b>	<b>0</b>	<b>90,293</b>	
<b>Total Utility</b>			<b>88,755</b>	<b>1,538</b>	<b>0</b>	<b>0</b>	<b>90,293</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.375	10	0	0	0	10		1
L	0.625	195	0	2		193		2
M	0.750	334	0	0	0	334		3
M	1.000	397	5	0	0	402	22	4
M	1.250	4	0	0	0	4		5
M	1.500	40	0	0	0	40		6
M	2.000	25	1	0	0	26	4	7
M	4.000	2	0	0	0	2		8
M	6.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>1,008</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>1,012</b>	<b>26</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,140	72	49	(4)	1,159	112	1
1.000	28	0	0	0	28	0	2
1.250	4	0	2	0	2	0	3
1.500	8	1	1	5	13	4	4
2.000	15	0	0	3	18	2	5
3.000	5	0	0	0	5	5	6
4.000	0	0	0	0	0	0	7
6.000	1	1	0	0	2	1	8
8.000	1	1	1	0	1		9
10.000	1	0	0	0	1	1	10
<b>Total:</b>	<b>1,203</b>	<b>75</b>	<b>53</b>	<b>4</b>	<b>1,229</b>	<b>125</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,024	92	5	8	0	30	1,159	1
1.000	2	18	1	5	0	2	28	2
1.250		2		0	0	0	2	3
1.500	0	7	0	3	0	3	13	4
2.000	0	7	1	8	0	2	18	5
3.000	0	0		5	0	0	5	6
4.000	0	0	0	0	0	0	0	7
6.000	0	0	1	0		1	2	8
8.000	0	0	0	0	1	0	1	9
10.000	0	0	0	0	1	0	1	10
<b>Total:</b>	<b>1,026</b>	<b>126</b>	<b>8</b>	<b>29</b>	<b>2</b>	<b>38</b>	<b>1,229</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	145	3			148	2
<b>Total Fire Hydrants</b>	<b>145</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>148</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	148
Number of distribution system valves end of year:	391
Number of distribution valves operated during year:	391

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Utility Plant in Service (Page W-08)

The \$600 of retirement from transmission and distribution mains represents plant assets junked in 2002.

The \$3300 of retirement from hydrants represents plant assets junked in 2002.

---

### Water Mains (Page W-17)

5. the water main additions were finance by the developers 100%. No assessments were deferred.

---

### Water Services (Page W-18)

3. 6 services added were financed 100% by developers. Cost to the developers was the basis for recording the amount.

---

### Meters (Page W-19)

Adjustments for the 5/8 inch, 1 1/2 inch, and 2 inch meters were due to property record corrections.

---

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,821,497	1
<b>Total Sales of Electricity</b>	<b>1,821,497</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	3,724	2
Miscellaneous Service Revenues (451)	5,827	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	420	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	798	7
<b>Total Other Operating Revenues</b>	<b>10,769</b>	
<b>Total Operating Revenues</b>	<b>1,832,266</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	1,190,753	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	86,758	10
Customer Accounts Expenses (901-905)	56,630	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	97,201	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,431,342</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	168,024	14
Amortization Expense (404-407)		15
Taxes (408)	85,325	16
<b>Total Other Expenses</b>	<b>253,349</b>	
<b>Total Operating Expenses</b>	<b>1,684,691</b>	
<b>NET OPERATING INCOME</b>	<b>147,575</b>	

### 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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	3,724	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,724</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS SERVICE REVENUES	5,827	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>5,827</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
REBT	420	5
<b>Total Rent from Electric Property (454)</b>	<b>420</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER ELECTRIC REVENUES	798	7
<b>Total Other Electric Revenues (456)</b>	<b>798</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	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)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	1,190,753	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>1,190,753</b>	
<b>Total Power Production Expenses</b>	<b>1,190,753</b>	
<b>TRANSMISSION EXPENSES</b>		
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
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	7,070	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	7,967	52
Overhead Line Expenses (583)		53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	1,976	55
Meter Expenses (586)	3,063	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)		58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	50,459	63
Maintenance of Underground Lines (594)		64
Maintenance of Line Transformers (595)	13,704	65
Maintenance of Street Lighting and Signal Systems (596)	2,519	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>86,758</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	5,553	70
Customer Records and Collection Expenses (903)	37,363	71
Uncollectible Accounts (904)	13,714	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>56,630</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		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)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	1,071	78
Office Supplies and Expenses (921)	10,613	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	17,191	81
Property Insurance (924)	8,627	82
Injuries and Damages (925)		83
Employee Pensions and Benefits (926)	30,377	84
Regulatory Commission Expenses (928)	3	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	29,319	87
Rents (931)		88
Maintenance of General Plant (932)		89
<b>Total Administrative and General Expenses</b>	<b>97,201</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>1,431,342</b>	

**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		69,777	1
Social Security		10,677	2
Wisconsin Gross Receipts Tax		3,165	3
PSC Remainder Assessment		1,706	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>85,325</b>	

### 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			Columbia				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.216718				3
County tax rate	mills		4.676071				4
Local tax rate	mills		8.549520				5
School tax rate	mills		12.264670				6
Voc. school tax rate	mills		1.514588				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.221567</b>				10
Less: state credit	mills		1.683168				11
<b>Net tax rate</b>	mills		<b>25.538399</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.549520</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.779258</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.328778</b>				17
<b>Total Tax Rate</b>	mills		<b>27.221567</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.820261</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.538399</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.948142</b>				21
Utility Plant, Jan. 1	\$	<b>3,547,816</b>	3,547,816				22
Materials & Supplies	\$	<b>82,982</b>	82,982				23
<b>Subtotal</b>	\$	<b>3,630,798</b>	<b>3,630,798</b>				24
Less: Plant Outside Limits	\$	<b>21,433</b>	21,433				25
<b>Taxable Assets</b>	\$	<b>3,609,365</b>	<b>3,609,365</b>				26
Assessment Ratio	dec.		0.922858				27
<b>Assessed Value</b>	\$	<b>3,330,931</b>	<b>3,330,931</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.948142</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>69,777</b>	<b>69,777</b>				30
Tax Equivalent per 1994 PSC Report	\$	49,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>69,777</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
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)	
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	49,111		34
Structures and Improvements (361)	3,307		35
Station Equipment (362)	440,579	5,000	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	540,177	66,661	38
Overhead Conductors and Devices (365)	492,294	63,064	39
Underground Conduit (366)	14,295		40
Underground Conductors and Devices (367)	547,418	89,549	41
Line Transformers (368)	483,061	47,147	42
Services (369)	294,580	10,356	43
Meters (370)	112,086	10,677	44
Installations on Customers' Premises (371)	19,116		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	113,614	2,141	47
<b>Total Distribution Plant</b>	<b>3,109,638</b>	<b>294,595</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	27,800		49
Office Furniture and Equipment (391)	21,940		50
Computer Equipment (391.1)	28,378	918	51
Transportation Equipment (392)	282,899	109,541	52
Stores Equipment (393)	1,236		53
Tools, Shop and Garage Equipment (394)	50,985	5,071	54
Laboratory Equipment (395)	3,142		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	6,025		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			49,111 34
Structures and Improvements (361)			3,307 35
Station Equipment (362)			445,579 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	6,400	60	600,498 38
Overhead Conductors and Devices (365)	4,200		551,158 39
Underground Conduit (366)			14,295 40
Underground Conductors and Devices (367)	4,500		632,467 41
Line Transformers (368)	4,800	480	525,888 42
Services (369)	400		304,536 43
Meters (370)	6,000		116,763 44
Installations on Customers' Premises (371)			19,116 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			115,755 47
<b>Total Distribution Plant</b>	<b>26,300</b>	<b>540</b>	<b>3,378,473</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			27,800 49
Office Furniture and Equipment (391)			21,940 50
Computer Equipment (391.1)			29,296 51
Transportation Equipment (392)	56,300		336,140 52
Stores Equipment (393)			1,236 53
Tools, Shop and Garage Equipment (394)			56,056 54
Laboratory Equipment (395)			3,142 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			6,025 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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	10,119		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>432,524</b>	<b>115,530</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,542,162</b>	<b>410,125</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
<b>Total utility plant in service</b>	<b>3,542,162</b>	<b>410,125</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			10,119 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>56,300</b>	<b>0</b>	<b>491,754</b>
<b>Total utility plant in service directly assignable</b>	<b>82,600</b>	<b>540</b>	<b>3,870,227</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>82,600</b>	<b>540</b>	<b>3,870,227</b>

**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)
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
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)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	1,096	2.90%	96	27
Station Equipment (362)	136,903	3.10%	13,735	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	132,138	3.90%	22,244	30
Overhead Conductors and Devices (365)	153,948	3.20%	16,695	31
Underground Conduit (366)	1,504	2.50%	357	32
Underground Conductors and Devices (367)	196,645	3.30%	19,468	33
Line Transformers (368)	194,411	3.20%	16,151	34
Services (369)	156,944	4.40%	13,181	35
Meters (370)	66,457	3.60%	4,119	36
Installations on Customers' Premises (371)	13,051	5.50%	1,051	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	74,656	4.10%	4,702	39
<b>Total Distribution Plant</b>	<b>1,127,753</b>		<b>111,799</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	8,692	2.50%	695	40
Office Furniture and Equipment (391)	13,185	5.40%	2,047	41
Computer Equipment (391.1)	26,034	14.30%	3,262	42
Transportation Equipment (392)	164,135	15.00%	46,428	43
Stores Equipment (393)	549	4.00%	49	44
Tools, Shop and Garage Equipment (394)	27,442	5.00%	2,676	45
Laboratory Equipment (395)	1,657	5.00%	157	46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	4,395	6.70%	404	48
Miscellaneous Equipment (398)	905	5.00%	506	49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>246,994</b>		<b>56,224</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,374,747</b>		<b>168,023</b>	

**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					1,192	27
362					150,638	28
363					0	29
364	6,400				147,982	30
365	4,200				166,443	31
366					1,861	32
367	4,500				211,613	33
368	4,800				205,762	34
369	400				169,725	35
370	6,000				64,576	36
371					14,102	37
372					0	38
373					79,358	39
	26,300	0	0	0	1,213,252	
390				(123)	9,264	40
391					15,232	41
391.1					29,296	42
392	56,300		14,800		169,063	43
393					598	44
394					30,118	45
395					1,814	46
396					0	47
397					4,799	48
398					1,411	49
399					0	50
	56,300	0	14,800	(123)	261,595	
	82,600	0	14,800	(123)	1,474,847	

**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		51
<b>Total accum. prov. for depreciation</b>	<u><u>1,374,747</u></u>		<u><u>168,023</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
	<b>82,600</b>	<b>0</b>	<b>14,800</b>	<b>(123)</b>	<b>1,474,847</b>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.30	26.10	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.80	10.50	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	3	3
<b>Total</b>	<b>3</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	20	7
Nonfarm	109	8
<b>Total</b>	<b>129</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>129</b>	<b>14</b>

### 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	4,262	Thursday	01/03/2002	19:00	2,315	<b>1</b>
February	02	4,198	Monday	02/04/2002	19:00	2,040	<b>2</b>
March	03	4,184	Monday	03/04/2002	19:00	2,208	<b>3</b>
April	04	4,199	Tuesday	04/16/2002	14:00	2,057	<b>4</b>
May	05	4,849	Thursday	05/30/2002	15:00	2,116	<b>5</b>
June	06	6,095	Tuesday	06/25/2002	15:00	2,503	<b>6</b>
July	07	6,863	Monday	07/08/2002	18:00	3,118	<b>7</b>
August	08	6,424	Thursday	08/01/2002	15:00	2,729	<b>8</b>
September	09	6,464	Monday	09/09/2002	14:00	2,482	<b>9</b>
October	10	4,723	Tuesday	10/01/2002	14:00	2,201	<b>10</b>
November	11	4,191	Tuesday	11/26/2002	18:00	2,140	<b>11</b>
December	12	4,423	Monday	12/16/2002	19:00	2,367	<b>12</b>
<b>Total</b>		<b>60,875</b>				<b>28,276</b>	

**System Name** Lodi Municipal Light and Water

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER, INC

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	28,277	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>28,277</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	26,774	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	3	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	15	22
<b>Total Used by Company</b>	<b>18</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>26,792</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,485	27
<b>Total Energy Losses</b>	<b>1,485</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.2516%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>28,277</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL ENERGY CHARGE	RG-1	1,307	10,903	1	
WATER HEATER ENERGY CHARGE	RW-1	3	8	2	
<b>Total Sales for Residential Sales</b>		<b>1,310</b>	<b>10,911</b>		
<b>Commercial &amp; Industrial</b>					
GENERAL SERVICE ENERGY CHARGE	CG-1	239	9,657	3	
LARGE POWER	CP-2	5	5,890	4	
<b>Total Sales for Commercial &amp; Industrial</b>		<b>244</b>	<b>15,547</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTING	MS-1	4	316	5	
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>4</b>	<b>316</b>		
<b>Sales for Resale</b>					
NONE				6	
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,558</b>	<b>26,774</b>		

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		780,614	33,769	<b>814,383</b>	<b>1</b>
		449	23	<b>472</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>781,063</b>	<b>33,792</b>	<b>814,855</b>	
13,762	17,094	599,989	28,504	<b>628,493</b>	<b>3</b>
18,946	24,935	311,912	18,546	<b>330,458</b>	<b>4</b>
<b>32,708</b>	<b>42,029</b>	<b>911,901</b>	<b>47,050</b>	<b>958,951</b>	
		47,069	622	<b>47,691</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>47,069</b>	<b>622</b>	<b>47,691</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>32,708</b>	<b>42,029</b>	<b>1,740,033</b>	<b>81,464</b>	<b>1,821,497</b>	

### 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	SUBSTATIONS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	Substations				5
Total of 12 Monthly Maximum Demands -- kW	60,875				6
Average load factor	<b>63.6314%</b>				7
Total Cost of Purchased Power	1,196,279				8
Average cost per kWh	<b>0.0423</b>				9
On-Peak Hours (if applicable)	8am-10pm				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,165	1,149			12
February	1,030	1,011			13
March	1,050	1,158			14
April	1,079	978			15
May	1,093	1,023			16
June	1,175	1,328			17
July	1,570	1,547			18
August	1,384	1,345			19
September	1,214	1,268			20
October	1,175	1,027			21
November	1,017	1,123			22
December	1,115	1,253			23
<b>Total kWh (000)</b>	<b>14,067</b>	<b>14,210</b>			24

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

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	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)**

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

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.

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

1

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	Lodi	Lodi-Ind 1				1
Voltage--High Side	4,160	4,160				2
Voltage--Low Side	2,400	2,400				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	5,000	5,000				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	4,148	3,196				7
Dt and Hr of Such Maximum Demand	07/08/2002 18:00	09/25/2002 12:00				8 9
Kwh Output	16,519	11,757				10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)		
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
Kwh Output						31

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,699	501	18,826	1
Acquired during year	100	43	1,475	2
<b>Total</b>	<b>1,799</b>	<b>544</b>	<b>20,301</b>	<b>3</b>
Retired during year	124	58	1,714	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,675</b>	<b>486</b>	<b>18,587</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,572	466	16,384	8
In utility's use	8	6	462	9
Inactive transformers on system				10
Locked meters on customers' premises	11			11
In stock	84	14	1,741	12
<b>Total end of year</b>	<b>1,675</b>	<b>486</b>	<b>18,587</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Ornamental</b>				
Mercury Vapor	175	9	4,915	2
Mercury Vapor	400	10	17,220	3
Sodium Vapor	70	10	3,576	4
Sodium Vapor	100	56	26,244	5
Sodium Vapor	150	41	39,467	6
Sodium Vapor	250	25	20,955	7
<b>Total</b>		<b>151</b>	<b>112,377</b>	
<b>Other</b>				
Mercury Vapor	175	39	32,421	8
Mercury Vapor	400	1	1,722	9
Sodium Vapor	100	81	40,654	10
Sodium Vapor	150	68	47,321	11
Sodium Vapor	250	13	14,911	12
<b>Total</b>		<b>202</b>	<b>137,029</b>	

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

### Electric Operation & Maintenance Expenses (Page E-03)

Account 555 Purchased power increased due to increase costs of power and increased sales.

Account 593 Maintenance of Overhead Line increased due to several items. First, in 2001 there was a \$17,000 one-time refund of expenditure to this account. In addition, in 2002, there was a \$6000 one time adjustment for minor inventory. In 2002, we also spen \$6000 on inventory items for outages

Account 598 Maintenance of Miscellaneous Distribution Plant decreased by \$17,786 because the expenditures were charged to other maintenance accounts (593, 595, 596)

Account 904 Uncollectible accounts increased due to a business bankruptcy.

---

### Electric Utility Plant in Service (Page E-06)

Minor adjustments were made to accounts 364 and 368 to reconcile reporting for PSC with general ledger.

Account 392 increased by \$109,541 due to the purchase of an Altec 55 foot boom truck.

---