



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PRAIRIE DU SAC ELECTRIC AND WATER UTILITY

Principal Office: 335 GALENA STREET
PRAIRIE DU SAC, WI 53578

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.

SIGNATURE PAGE

I SHAWN MURPHY of
(Person responsible for accounts)

PRAIRIE DU SAC ELECTRIC AND WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/28/2003
(Date)

ADMINISTRATOR / CLERK / TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRAIRIE DU SAC ELECTRIC AND WATER UTILITY

Utility Address: 335 GALENA STREET
PRAIRIE DU SAC, WI 53578

When was utility organized? 1/1/1914

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SHAWN MURPHY

Title: VILLAGE ADMINISTRATOR-CLERK-TREASURER

Office Address:

335 GALENA STREET
PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421

Fax Number: (608) 643 - 7927

E-mail Address:

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

Name:

Title:

Office Address: VIG & ASSOCIATES, LLP

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

Name: DAVE CARLSON

Title: UTILITY CHAIRMAN

Office Address:

335 GALENA STREET
PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421

Fax Number: (608) 643 - 7927

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIG & ASSOCIATES, LLP
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: PATRICK DRONE

Title: SUPERINTENDENT

Office Address:
335 GALENA STREET
PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421

Fax Number: (608) 643 - 7927

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD COMMITTEE - DAVE CARLSON CHAIR

Names of members of utility commission/committee:

DAVE CARLSON, CHAIR
ELDOR FRUEHLING
JOHN PLETZER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,812,240	2,236,528	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,347,864	1,836,140	2
Depreciation Expense (403)	191,531	185,271	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	122,865	119,878	5
Total Operating Expenses	2,662,260	2,141,289	
Net Operating Income	149,980	95,239	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	149,980	95,239	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	40,794	76,393	10
Miscellaneous Nonoperating Income (421)	10,192	5,628	11
Total Other Income	50,986	82,021	
Total Income	200,966	177,260	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	200,966	177,260	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	76,968	78,677	14
Amortization of Debt Discount and Expense (428)	5,173	29,329	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,758	1,893	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	86,899	109,899	
Net Income	114,067	67,361	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,555,894	2,488,533	20
Balance Transferred from Income (433)	114,067	67,361	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,669,961	2,555,894	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC UTILITY - TEMP INVEST & DEBT RESERVES	28,047	5
WATER UTILITY - TEMP INVEST & DEBT RESERVES	12,747	6
Total (Acct. 419):	40,794	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS NONOPERATING INCOME	10,192	7
Total (Acct. 421):	10,192	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	367,592	2,444,648	0	0	2,812,240	1
Less: interdepartmental sales	0	13,686	0	0	13,686	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			1,152		1,152	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	367,592	2,429,810	0	0	2,797,402	

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	82,226		82,226	1
Electric operating expenses	145,696		145,696	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	55,915		55,915	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	283,837	0	283,837	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,205,260	6,075,226	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,140,641	1,959,296	2
Net Utility Plant	4,064,619	4,115,930	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	406,824	607,353	7
Total Other Property and Investments	406,824	607,353	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	393,672	223,531	8
Temporary Cash Investments (132)	741,013	668,744	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	253,975	210,041	11
Other Accounts Receivable (143)	8,001	12,922	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	2,082	7,396	13
Receivables from Municipality (145)	128,389	149,363	14
Materials and Supplies (150)	102,010	117,304	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,624,978	1,374,509	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	39,859	45,032	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	129,890	59,781	20
Total Deferred Debits	169,749	104,813	
Total Assets and Other Debits	6,266,170	6,202,605	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	525,878	525,878	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,669,961	2,555,894	23
Total Proprietary Capital	3,195,839	3,081,772	
LONG-TERM DEBT			
Bonds (221)	1,520,000	1,655,000	24
Advances from Municipality (223)	85,086	86,031	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,605,086	1,741,031	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	152,200	114,005	28
Payables to Municipality (233)	32,744	35,720	29
Customer Deposits (235)	458	449	30
Taxes Accrued (236)	25,207	32,569	31
Interest Accrued (237)	10,448	4,520	32
Other Current and Accrued Liabilities (238)	21,506	12,571	33
Total Current and Accrued Liabilities	242,563	199,834	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	156,358	156,358	35
Other Deferred Credits (253)	22,180	19,543	36
Total Deferred Credits	178,538	175,901	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,044,144	1,004,067	41
Total Liabilities and Other Credits	6,266,170	6,202,605	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,575,894	0	0	3,629,366	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,575,894	0	0	3,629,366	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	560,901	0	0	1,579,740	10
Total Accumulated Provision	560,901	0	0	1,579,740	
Net Utility Plant	2,014,993	0	0	2,049,626	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	518,522	1,440,774			1,959,296	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,988	141,543			191,531	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,361				1,361	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	51,349	141,543	0	0	192,892	13
Debits during year						14
Book cost of plant retired	8,970	2,577			11,547	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,970	2,577	0	0	11,547	19
Balance End of Year	560,901	1,579,740	0	0	2,140,641	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year	7,396	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	5,314	5
Accounts written off during the year: Others		6
Total accounts written off	5,314	
Balance end of year	2,082	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			94,415		94,415	109,543	2
Total Electric Utility					94,415	109,543	

Account	Total End of Year	Amount Prior Year	
Electric utility total	94,415	109,543	1
Water utility	7,595	7,761	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	102,010	117,304	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2000 WATER MRB'S	1,954	428	23,449	1
2001 ELECTRIC MRB'S	3,219	428	16,410	2
NONE				3
Total			39,859	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	525,878	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>525,878</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER MORTGAGE REVENUE BONDS	11/14/2000	05/01/2015	5.40%	850,000	1
ELECTRIC MORTGAGE REVENUE BONDS	11/01/2001	12/01/2008	3.75%	670,000	2
Total Bonds (Account 221):				1,520,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
FUNDS ADVANCE FROM GENERAL	08/01/1998	08/01/2000	4.77%	85,086	1
Total for Account 223				85,086	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	32,569	1
Accruals:		
Charged water department expense	48,561	2
Charged electric department expense	75,358	3
Charged sewer department expense	1,054	4
Other (explain):		
NONE		5
Total Accruals and other credits	124,973	
Taxes paid during year:		
County, state and local taxes	109,673	6
Social Security taxes	20,536	7
PSC Remainder Assessment	2,126	8
Other (explain):		
NONE		9
Total payments and other debits	132,335	
Balance end of year	25,207	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC MRB'S	2,129	27,001	27,231	1,899	1
WATER MRB'S	1,908	49,967	44,599	7,276	2
Subtotal	4,037	76,968	71,830	9,175	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	483	4,758	3,968	1,273	3
Subtotal	483	4,758	3,968	1,273	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	4,520	81,726	75,798	10,448	

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	853,049	151,018	0	0	0	1,004,067	1
Add credits during year:							
For Services	550					550	2
For Mains						0	3
Other (specify):							
TIF CONTRIBUTIONS		39,527				39,527	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	853,599	190,545	0	0	0	1,044,144	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	43,801					43,801	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC BOND AND RESERVE AND REDEMPTION FUNDS	231,606	3
WATER BOND AND RESERVE AND REDEMPTION FUNDS	175,218	4
Total (Acct. 125):	406,824	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,386	6
Electric	227,589	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	253,975	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
RECEIVABLE FOR DELINQUENT UTILITIES	1,648	12
ELECTRIC RECEIVABLE FOR POLE CONTRACTS & MISC	5,429	13
WATER RECEIVABLE FOR BULK WATER & MISC	924	14
Total (Acct. 143):	8,001	
Receivables from Municipality (145):		
WATER RECEIVABLE FROM GENERAL	988	15
WATER RECEIVABLE FROM SEWER	12,246	16
ELECTRIC RECEIVABLE FROM TIF	115,155	17
Total (Acct. 145):	128,389	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED CLEANING AND PAINTING COSTS ON WATER TOWER	29,890	20
WPPI DEBT RATE STABILIZATION PMT TO BE RECOVERED UNDER PCAC CLAUSE IN 2	100,000	21
Total (Acct. 183):	129,890	
Payables to Municipality (233):		
WATER PAYABLE TO MUNICIPALITY	12,206	22
ELECTRIC PAYABLE TO MUNICIPALITY	19,988	23
ELECTRIC PAYABLE TO SEWER	550	24
Total (Acct. 233):	32,744	
Other Deferred Credits (253):		
PUBLIC BENEFITS CHARGE	22,180	25
Total (Acct. 253):	22,180	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,567,594	3,572,649	0	0	6,140,243	1
Materials and Supplies	7,678	101,979	0	0	109,657	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	539,711	1,510,257	0	0	2,049,968	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	853,324	170,781	0	0	1,024,105	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,182,237	1,993,590	0	0	3,175,827	
Net Operating Income	77,811	72,169	0	0	149,980	8
Net Operating Income as a percent of Average Net Rate Base	6.58%	3.62%	N/A	N/A	4.72%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	525,878	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,612,927	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,138,805	
Net Income		
Net Income	114,067	5
Percent Return on Proprietary Capital	3.63%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

See #6

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

Electric utility filed a rate increase application in July 2002
Order #4830-ER-102 issued January 6, 2003
New rates implemented in 2003

7. Any additional matters.

Electric utility negotiated a 35 year wholesale supply contract with WPPI. Former supplier was Alliant Energy.

FINANCIAL SECTION FOOTNOTES

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

Other Deferred Debits (183) - PSC Authorization date for the amortization of the costs to clean and paint the water tower was obtained on February 15, 1999.

Other Deferred Debits (183) - It was requested in February 2003 to amortized the WPPI Debt Rate Stabilization payment of \$100,000 against PCAC. PSC approval is pending.

Signature Page (Page ii)

To the Village Board
of the Village of Prairie du Sac
Prairie du Sac, Wisconsin 53578

We have compiled the balance sheets of the Village of Prairie du Sac Electric and Water Utility as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 28, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review 2003
September 15, 2003

Mr. Shawn Murphy, Village Administrator-Clerk-Treasurer
Prairie du Sac Electric and Water Utility
335 Galena Street
Prairie du Sac, WI 53578-

2002 Analytical Review DWCCA-4830-ELE

Dear Mr. Murphy:

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

1. On Page F-19, amounts are reported in Account 233 described as "electric payable to municipality" and "water payable to municipality". Please furnish more detail describing these amounts, such as short lists.
2. A footnote to Page F-19 indicates "Other Deferred Debits (183) - It was requested in February 2003 to amortized the WPPI Debt Rate Stabilization payment of \$100,000 against PCAC. PSC approval is pending." Please provide a copy of the utility request and PSC approval for this amortization.
3. On Page F-2 an amount is reported in Account 421 described as "miscellaneous nonoperating income". The head note to this schedule indicates that amounts are to be described fully using other than account titles. Please furnish an explanation for this amount.

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

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

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

ELE: :w:\compl\Analytical Reviews\2002 analytical review letters\4830
Prairie du Sac .doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	340,021	1
Total Sales of Water	340,021	
Other Operating Revenues		
Forfeited Discounts (470)	18,645	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,926	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	27,571	
Total Operating Revenues	367,592	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	26,987	9
Water Treatment Expenses (630-635)	3,926	10
Transmission and Distribution Expenses (640-655)	75,771	11
Customer Accounts Expenses (901-904)	13,976	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	71,626	14
Total Operation and Maintenance Expenses	192,286	
Other Operating Expenses		
Depreciation Expense (403)	49,988	15
Amortization Expense (404-407)		16
Taxes (408)	47,507	17
Total Other Operating Expenses	97,495	
Total Operating Expenses	289,781	
NET OPERATING INCOME	77,811	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	3	106	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	3	106	
Metered Sales to General Customers (461)				
Residential	1,243	74,908	170,167	4
Commercial	166	20,922	39,254	5
Industrial	7	8,532	8,982	6
Total Metered Sales to General Customers (461)	1,416	104,362	218,403	
Private Fire Protection Service (462)	1		4,218	7
Public Fire Protection Service (463)	1		108,746	8
Other Sales to Public Authorities (464)	16	5,016	8,548	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,438	109,381	340,021	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	108,746	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	108,746	
Forfeited Discounts (470):		
Customer late payment charges	645	5
Other (specify):		
RENTS FROM WATER PROPERTY	18,000	6
Total Forfeited Discounts (470)	18,645	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,164	10
Other (specify):		
OTHER WATER REVENUE	4,762	11
Total Other Water Revenues (474)	8,926	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	13,686	7
Operation Supplies and Expenses (623)	751	8
Maintenance of Pumping Plant (625)	12,550	9
Total Pumping Expenses	26,987	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	2,103	10
Chemicals (631)	1,823	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	3,926	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	19,371	14
Operation Supplies and Expenses (641)	1,640	15
Maintenance of Distribution Reservoirs and Standpipes (650)	30,043	16
Maintenance of Mains (651)	11,085	17
Maintenance of Services (652)	7,222	18
Maintenance of Meters (653)	5,668	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)	742	21
Total Transmission and Distribution Expenses	75,771	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,220	22
Accounting and Collecting Labor (902)	9,531	23
Supplies and Expenses (903)	225	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	13,976	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,726	27
Office Supplies and Expenses (921)	3,059	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	6,179	30
Property Insurance (924)	2,837	31
Injuries and Damages (925)	2,980	32
Employee Pensions and Benefits (926)	30,520	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,764	35
Transportation Expenses (933)	1,842	36
Maintenance of General Plant (935)	1,719	37
Total Administrative and General Expenses	71,626	
 Total Operation and Maintenance Expenses	192,286	

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		41,975	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,054	2
Net property tax equivalent		40,921	
Social Security		6,267	3
PSC Remainder Assessment		319	4
Other (specify): NONE			5
Total tax expense		<u>47,507</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197320				3
County tax rate	mills		4.410400				4
Local tax rate	mills		6.333030				5
School tax rate	mills		9.564210				6
Voc. school tax rate	mills		1.379020				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.883980				10
Less: state credit	mills		1.449432				11
Net tax rate	mills		20.434548				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.333030				14
Combined School Tax Rate	mills		10.943230				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.276260				17
Total Tax Rate	mills		21.883980				18
Ratio of Local and School Tax to Total	dec.		0.789448				19
Total tax net of state credit	mills		20.434548				20
Net Local and School Tax Rate	mills		16.132009				21
Utility Plant, Jan. 1	\$	2,559,294	2,559,294				22
Materials & Supplies	\$	7,761	7,761				23
Subtotal	\$	2,567,055	2,567,055				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,567,055	2,567,055				26
Assessment Ratio	dec.		1.013600				27
Assessed Value	\$	2,601,967	2,601,967				28
Net Local & School Rate	mills		16.132009				29
Tax Equiv. Computed for Current Year	\$	41,975	41,975				30
Tax Equivalent per 1994 PSC Report	\$	41,130					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	41,975					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	173		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)	158,947		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	159,120	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,537		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	105,337		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	120,874	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,399		23
Total Water Treatment Plant	7,399	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,253		24
Structures and Improvements (341)	1,355		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			173	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)			158,947	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	159,120	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			15,537	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			105,337	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	120,874	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,399	23
Total Water Treatment Plant	0	0	7,399	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,253	24
Structures and Improvements (341)			1,355	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	330,697		26
Transmission and Distribution Mains (343)	1,338,287		27
Fire Mains (344)	0		28
Services (345)	245,640	1,003	29
Meters (346)	128,908	22,072	30
Hydrants (348)	163,697	2,033	31
Other Transmission and Distribution Plant (349)	3,300		32
Total Transmission and Distribution Plant	2,217,137	25,108	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,731		35
Computer Equipment (391.1)	3,637		36
Transportation Equipment (392)	33,629	462	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,062		39
Laboratory Equipment (395)	152		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,553		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	54,764	462	
Total utility plant in service directly assignable	2,559,294	25,570	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,559,294	25,570	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			330,697 26
Transmission and Distribution Mains (343)			1,338,287 27
Fire Mains (344)			0 28
Services (345)			246,643 29
Meters (346)	7,770		143,210 30
Hydrants (348)	1,200		164,530 31
Other Transmission and Distribution Plant (349)			3,300 32
Total Transmission and Distribution Plant	8,970	0	2,233,275
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,731 35
Computer Equipment (391.1)			3,637 36
Transportation Equipment (392)			34,091 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,062 39
Laboratory Equipment (395)			152 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,553 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	55,226
Total utility plant in service directly assignable	8,970	0	2,575,894
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,970	0	2,575,894

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			10,873	10,873	1
February			9,470	9,470	2
March			9,586	9,586	3
April			9,275	9,275	4
May			10,633	10,633	5
June			10,633	10,633	6
July			15,176	15,176	7
August			11,642	11,642	8
September			10,282	10,282	9
October			9,165	9,165	10
November			8,712	8,712	11
December			8,689	8,689	12
Total annual pumpage	0	0	124,136	124,136	
Less: Water sold				109,381	13
Volume pumped but not sold				14,755	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				4,535	16
Volume related to equipment/system malfunction				698	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,233	19
Volume pumped but unaccounted for				9,522	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				710	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
Hot dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				171	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				213,106	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MARIAN PARK	2	130	30	720,000	Yes	1
RIVER STREET	3	568	30	1,440,000	Yes	2

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	2	3	1
Location	MARION PARK	100 RIVER STREET	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1987	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	G.E.	10
Year Installed	1987	1991	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons (actual)	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	7,178	0	0	0	7,178	1
M	D	6.000	54,333	0	0	0	54,333	2
M	D	8.000	38,522	0	0	0	38,522	3
M	D	10.000	9,411	0	0	0	9,411	4
M	D	12.000	435	0	0	0	435	5
Total Within Municipality			109,879	0	0	0	109,879	
Total Utility			109,879	0	0	0	109,879	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	869	0	0	0	869		1
M	1.000	316	3	0	0	319	53	2
M	1.250	15	0	0	0	15		3
M	1.500	51	0	0	0	51	12	4
M	2.000	25	0	0	0	25	1	5
M	3.000	2	0	0	0	2		6
M	4.000	3	1	0	0	4		7
M	6.000	4	2	0	0	6		8
Total Utility		1,285	6	0	0	1,291	66	

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	1,301	348	245	0	1,404	172	1
1.000	16	5	11	0	10	0	2
1.500	49	0	3	0	46	0	3
2.000	17	1	0	0	18	1	4
3.000	4	0	0	0	4	1	5
4.000	4	0	0	0	4	2	6
6.000	1	0	0	0	1	0	7
10.000	1	0	0	0	1	0	8
Total:	1,393	354	259	0	1,488	176	

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	1,207	137	4	8	0	48	1,404	1
1.000	2	7	0	1	0	0	10	2
1.500	34	9	1	2	0	0	46	3
2.000	0	10	1	2	0	5	18	4
3.000	0	0	1	2	0	1	4	5
4.000	0	3	0	1	0	0	4	6
6.000	0	0	0	0	1	0	1	7
10.000	0	0	0	0	1	0	1	8
Total:	1,243	166	7	16	2	54	1,488	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	180	3	3		180	2
Total Fire Hydrants	180	3	3	0	180	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	180
Number of distribution system valves end of year:	384
Number of distribution valves operated during year:	384

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of pumping plant (625) had a decrease due to a pump being replaced in 2001.

Maintenance of mains (651) increase was due to water main break repaired outside services.

Water Services (Page W-16)

Services added this year were financed with customer contributions and the use of internal funds.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,437,608	1
Total Sales of Electricity	2,437,608	
Other Operating Revenues		
Forfeited Discounts (450)	3,017	2
Miscellaneous Service Revenues (451)	2,085	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,938	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	7,040	
Total Operating Revenues	2,444,648	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,848,647	9
Transmission Expenses (550-553)	7,667	10
Distribution Expenses (560-576)	109,276	11
Customer Accounts Expenses (901-904)	37,350	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	152,638	14
Total Operation and Maintenance Expenses	2,155,578	
Other Expenses		
Depreciation Expense (403)	141,543	15
Amortization Expense (404-407)		16
Taxes (408)	75,358	17
Total Other Expenses	216,901	
Total Operating Expenses	2,372,479	
NET OPERATING INCOME	72,169	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,017	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,017	
Miscellaneous Service Revenues (451):		
RECONNECTION AND NSF CHARGES	2,085	3
Total Miscellaneous Service Revenues (451)	2,085	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	1,938	5
Total Rent from Electric Property (454)	1,938	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,848,647	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,848,647	
Total Power Production Expenses	1,848,647	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	7,667	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>7,667</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	22,363	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	440	23
Meter Expenses (566)	2,235	24
Customer Installations Expenses (567)	1,476	25
Miscellaneous Distribution Expenses (569)	9,784	26
Maintenance of Structures and Equipment (571)	291	27
Maintenance of Lines (572)	63,915	28
Maintenance of Line Transformers (573)	522	29
Maintenance of Street Lighting and Signal Systems (574)	5,774	30
Maintenance of Meters (575)	9	31
Maintenance of Miscellaneous Distribution Plant (576)	2,467	32
Total Distribution Expenses	<u>109,276</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,325	33
Accounting and Collecting Labor (902)	29,010	34
Supplies and Expenses (903)	2,863	35
Uncollectible Accounts (904)	1,152	36
Total Customer Accounts Expenses	<u>37,350</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	21,408	38
Office Supplies and Expenses (921)	10,675	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	16,222	41
Property Insurance (924)	7,801	42
Injuries and Damages (925)	5,056	43
Employee Pensions and Benefits (926)	66,239	44
Regulatory Commission Expenses (928)	768	45
Miscellaneous General Expenses (930)	12,507	46
Transportation Expenses (933)	11,962	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	152,638	
 Total Operation and Maintenance Expenses	 2,155,578	

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		59,282	1
Social Security		14,269	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		1,807	4
Other (specify): NONE			5
Total tax expense		75,358	

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			Sauk				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.197320				3
County tax rate	mills		4.410400				4
Local tax rate	mills		6.333030				5
School tax rate	mills		9.564210				6
Voc. school tax rate	mills		1.379020				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.883980				10
Less: state credit	mills		1.449432				11
Net tax rate	mills		20.434548				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.333030				14
Combined School Tax Rate	mills		10.943230				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.276260				17
Total Tax Rate	mills		21.883980				18
Ratio of Local and School Tax to Total	dec.		0.789448				19
Total tax net of state credit	mills		20.434548				20
Net Local and School Tax Rate	mills		16.132009				21
Utility Plant, Jan. 1	\$	3,515,932	3,515,932				22
Materials & Supplies	\$	109,543	109,543				23
Subtotal	\$	3,625,475	3,625,475				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,625,475	3,625,475				26
Assessment Ratio	dec.		1.013600				27
Assessed Value	\$	3,674,781	3,674,781				28
Net Local & School Rate	mills		16.132009				29
Tax Equiv. Computed for Current Year	\$	59,282	59,282				30
Tax Equivalent per 1994 PSC Report	\$	55,411					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	59,282					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	65,351		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	2,537		29
Overhead Conductors and Devices (356)	59,101		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	126,989	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,033		34
Structures and Improvements (361)	7,412		35
Station Equipment (362)	327,507		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	167,719	6,513	38
Overhead Conductors and Devices (365)	365,950	8,866	39
Underground Conduit (366)	41,132	1,924	40
Underground Conductors and Devices (367)	830,981	13,622	41
Line Transformers (368)	606,010	34,459	42
Services (369)	392,001	32,132	43
Meters (370)	106,208	9,944	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	275,118	7,907	47
Total Distribution Plant	3,121,071	115,367	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	22,580		49
Office Furniture and Equipment (391)	12,612		50
Computer Equipment (391.1)	12,842		51
Transportation Equipment (392)	56,129	644	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	14,923		54
Laboratory Equipment (395)	21,803		55
Power Operated Equipment (396)	105,007		56
Communication Equipment (397)	2,920		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			65,351 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	800		1,737 29
Overhead Conductors and Devices (356)			59,101 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	800	0	126,189
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,033 34
Structures and Improvements (361)			7,412 35
Station Equipment (362)			327,507 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			174,232 38
Overhead Conductors and Devices (365)			374,816 39
Underground Conduit (366)			43,056 40
Underground Conductors and Devices (367)			844,603 41
Line Transformers (368)			640,469 42
Services (369)			424,133 43
Meters (370)	1,147		115,005 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	630		282,395 47
Total Distribution Plant	1,777	0	3,234,661
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			22,580 49
Office Furniture and Equipment (391)			12,612 50
Computer Equipment (391.1)			12,842 51
Transportation Equipment (392)			56,773 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			14,923 54
Laboratory Equipment (395)			21,803 55
Power Operated Equipment (396)			105,007 56
Communication Equipment (397)			2,920 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	19,056		58
Other Tangible Property (399)	0		59
Total General Plant	267,872	644	
Total utility plant in service directly assignable	3,515,932	116,011	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	3,515,932	116,011	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			19,056 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	268,516
Total utility plant in service directly assignable	2,577	0	3,629,366
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	2,577	0	3,629,366

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		15.74	2
14.4/24.9 kV (25kV)			3
Other:			
7200 URD		15.05	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	7,544	Friday	01/04/2002	10:00	3,611	1
February	02	7,468	Wednesday	02/06/2002	09:00	3,190	2
March	03	7,392	Wednesday	03/20/2002	09:00	3,440	3
April	04	7,320	Monday	04/22/2002	11:00	3,296	4
May	05	7,232	Thursday	05/30/2002	12:00	3,262	5
June	06	8,788	Tuesday	06/25/2002	12:00	3,620	6
July	07	9,523	Monday	07/01/2002	13:00	4,194	7
August	08	9,201	Thursday	08/01/2002	13:00	3,921	8
September	09	8,464	Monday	09/09/2002	12:00	3,545	9
October	10	7,471	Tuesday	10/01/2002	10:00	3,586	10
November	11	7,703	Tuesday	11/26/2002	10:00	3,435	11
December	12	7,786	Wednesday	12/04/2002	09:00	3,432	12
Total		95,892				42,532	

System Name

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

Type of Reading	Supplier
-----------------	----------

15 minutes integrated	WPPI
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ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	42,532	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	42,532	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	41,602	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	41,602	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	930	27
Total Energy Losses	930	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.1866%	29
Total Disposition of Energy	42,532	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,415	12,524	1
Total Sales for Residential Sales		1,415	12,524	
Commercial & Industrial				
COMMERCIAL	CG-1	251	4,925	2
SMALL POWER	CP-1	14	4,124	3
LARGE POWER	CP-2	5	5,289	4
INDUSTRIAL	CP-3	1	14,587	5
Total Sales for Commercial & Industrial		271	28,925	
Public Street & Highway Lighting				
STREET LIGHTING	MG-1	1	153	6
Total Sales for Public Street & Highway Lighting		1	153	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,687	41,602	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	619,925	177,690	797,615	1
0	0	619,925	177,690	797,615	
0	0	253,672	69,987	323,659	2
13,143	0	183,926	58,158	242,084	3
13,166	0	207,645	75,166	282,811	4
44,799	0	554,377	203,634	758,011	5
71,108	0	1,199,620	406,945	1,606,565	
0	0	31,350	2,078	33,428	6
0	0	31,350	2,078	33,428	
				0	7
0	0	0	0	0	
71,108	0	1,850,895	586,713	2,437,608	

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	PDS MAIN)S MILWAUKEE VALVE		1
Point of Delivery	SUB 1		SUB 2		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	69KV		69KV		4
Point of Metering	PRIMARY		PRIMARY		5
Total of 12 Monthly Maximum Demands -- kW	59,460		44,799		6
Average load factor	64.4937%		44.4512%		7
Total Cost of Purchased Power	1,126,093		722,554		8
Average cost per kWh	0.0402		0.0497		9
On-Peak Hours (if applicable)	13554		8144		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,156	1,204	705	544	12
February	1,014	1,053	644	479	13
March	1,032	1,201	677	530	14
April	1,031	992	732	541	15
May	1,033	1,020	692	516	16
June	1,115	1,310	659	537	17
July	1,459	1,508	707	519	18
August	1,299	1,326	732	565	19
September	1,097	1,233	668	547	20
October	1,136	1,059	786	605	21
November	1,025	1,194	653	563	22
December	1,157	1,340	489	447	23
Total kWh (000)	13,554	14,440	8,144	6,393	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	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							
Total							<u>0</u>
1							

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		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)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation		(f)
			(d)	(e)	
Name of Substation	1	2			1
Voltage--High Side	69	69			2
Voltage--Low Side	7	480			3
Num. Main Transformers in Operation	1	2			4
Capacity of Transformers in kVA	7,500	6,250			5
Number of Spare Transformers on Hand	0	0			6
15-Minute Maximum Demand in kW	6,370	3,819			7
Dt and Hr of Such Maximum Demand	09/09/2002 17:00	11/26/2002 18:00			8 9
Kwh Output	27,994	14,538			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation		(r)
			(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		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,703	269	27,449	1
Acquired during year	102	9	1,225	2
Total	1,805	278	28,674	3
Retired during year	6			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,799	278	28,674	6
Number end of year accounted for as follows:				7
In customers' use	1,700	246	24,362	8
In utility's use	16			9
Inactive transformers on system	[REDACTED]			10
Locked meters on customers' premises		[REDACTED]	[REDACTED]	11
In stock	83	32	4,312	12
Total end of year	1,799	278	28,674	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	14	12,294	1
Sodium Vapor	250	17	14,734	2
Total		31	27,028	
Ornamental				
Sodium Vapor	150	227	63,433	3
Sodium Vapor	250	44	38,155	4
Sodium Vapor	400	11	24,864	5
Total		282	126,452	
Other				
NONE		0		6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Purchased Power (545) The increase is due to the utility changing wholesale power providers from Alliant energy to Wisconsin Public Power Inc, thus substantially increasing power costs.

Uncollectible accounts (904) Decrease is due to the utility writing off a large amount of old accounts receivable in 2001.

Outside services employed (923) Decrease is due to the utility engaging consultants for wholesale power supply negotiations in 2001.

Taxes (Acct. 408 - Electric) (Page E-04)

Wisconsin Gross Receipts - Tax There are no customers outside the municipal boundary.

Electric Utility Plant in Service (Page E-06)

Underground conductors & devices (365) increased due to downtown circuit improvement.
