



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BOSCOBEL MUNICIPAL UTILITIESPrincipal Office: 1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805For the Year Ended: DECEMBER 31, 2002**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BOSCOBEL MUNICIPAL UTILITIES

Utility Address: 1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ARLIE HARRIS

Title: CITY ADMINISTRATOR

Office Address:

1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002

Fax Number: (608) 375 - 4750

E-mail Address: aharris@wppisys.org

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

117 W COURT ST
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: LIONEL SCHLUMP

Title: CHAIR

Office Address:

1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002

Fax Number: (608) 375 - 4750

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: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES
117 W COURT ST
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 2/14/2003

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL REYNOLDS

Title: CITY ENGINEER/DIRECTOR OF PUBLIC WORKS

Office Address:
1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002

Fax Number: (608) 375 - 4750

E-mail Address: mreynolds@wppisys.org

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

- MR MILTON CASHMAN
- MR JEFF HANKE
- MR JOHN MCNAMEE
- MR MICHAEL REYNOLDS
- MR LIONEL SCHLUMP
- MR JERRY WAGNER
- MR EDWARD WALTZ, JR

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)	2,684,580	2,461,839	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,188,280	2,033,226	2
Depreciation Expense (403)	187,724	186,827	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	140,946	141,030	5
Total Operating Expenses	2,516,950	2,361,083	
Net Operating Income	167,630	100,756	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	167,630	100,756	
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)	24,888	54,481	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	24,888	54,481	
Total Income	192,518	155,237	
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	192,518	155,237	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	47,836	57,770	14
Amortization of Debt Discount and Expense (428)	3,782	3,782	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	51,618	61,552	
Net Income	140,900	93,685	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,640,796	2,547,111	20
Balance Transferred from Income (433)	140,900	93,685	21
Miscellaneous Credits to Surplus (434)	36,366	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)	2,818,062	2,640,796	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON TEMPORARY INVESTMENTS AND RESTRICTED FUNDS	24,888	5
Total (Acct. 419):	24,888	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR PERIOD ADJUSTMENT DUE TO ENTRY MADE AFTER FILING THE PSC	36,366	9
Total (Acct. 434):	36,366	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	392,178	2,292,402	0	0	2,684,580	1
Less: interdepartmental sales	0	16,093	0	0	16,093	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	392,178	2,276,309	0	0	2,668,487	

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	60,090		60,090	1
Electric operating expenses	117,818		117,818	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	131		131	8
Electric utility plant accounts	17,293		17,293	9
Gas utility plant accounts	0		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	195,332	0	195,332	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,436,966	6,278,037	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,983,846	2,820,751	2
Net Utility Plant	3,453,120	3,457,286	
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)	661,458	623,223	7
Total Other Property and Investments	661,458	623,223	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	436,067	567,046	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	229,544	165,404	11
Other Accounts Receivable (143)	8,316	5,864	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	44,616	186,170	14
Materials and Supplies (150)	71,547	70,016	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	790,090	994,500	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,700	20,481	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	2,752	20
Total Deferred Debits	16,700	23,233	
Total Assets and Other Debits	4,921,368	5,098,242	

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)	205,879	205,879	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,818,062	2,640,796	23
Total Proprietary Capital	3,023,941	2,846,675	
LONG-TERM DEBT			
Bonds (221)	853,442	1,030,540	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	853,442	1,030,540	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	141,446	266,660	28
Payables to Municipality (233)	8,664	166,424	29
Customer Deposits (235)	2,299	1,909	30
Taxes Accrued (236)	126,600	109,769	31
Interest Accrued (237)	9,914	12,433	32
Other Current and Accrued Liabilities (238)	4,370	37	33
Total Current and Accrued Liabilities	293,293	557,232	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	18,361	14,918	36
Total Deferred Credits	18,361	14,918	
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)	732,331	648,877	41
Total Liabilities and Other Credits	4,921,368	5,098,242	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,268,962	0	0	3,168,004	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	3,268,962	0	0	3,168,004	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	811,852	0	0	2,171,994	10
Total Accumulated Provision	811,852	0	0	2,171,994	
Net Utility Plant	2,457,110	0	0	996,010	

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	773,004	2,047,747			2,820,751	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	61,528	126,196			187,724	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,958				3,958	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	65,486	126,196	0	0	191,682	13
Debits during year						14
Book cost of plant retired	26,638	1,949			28,587	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	26,638	1,949	0	0	28,587	19
Balance End of Year	811,852	2,171,994	0	0	2,983,846	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	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			61,751		61,751	58,338	2
Total Electric Utility					61,751	58,338	

Account	Total End of Year	Amount Prior Year	
Electric utility total	61,751	58,338	1
Water utility	9,796	11,678	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	71,547	70,016	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 ISSUE	2,000	428	2,000	1
1993 ISSUE	1,976	428	13,406	2
1998 ISSUE	107	428	1,294	3
Total			16,700	
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	205,879	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>205,879</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)	
1991 REFUNDING BONDS	07/07/1991	10/01/2003	6.80%	95,000	1
1998 REFUNDING BONDS	11/30/1998	10/01/2008	4.34%	327,595	2
1993 JOINT REFUNDING BOND 1979 ISSUE	11/30/1998	10/01/2006	4.28%	430,847	3
Total Bonds (Account 221):				853,442	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	109,769	1
Accruals:		
Charged water department expense	64,441	2
Charged electric department expense	76,505	3
Charged sewer department expense	1,483	4
Other (explain):		
NONE		5
Total Accruals and other credits	142,429	
Taxes paid during year:		
County, state and local taxes	102,549	6
Social Security taxes	17,636	7
PSC Remainder Assessment	2,313	8
Other (explain):		
WISCONSIN LICENSE FEE	3,100	9
Total payments and other debits	125,598	
Balance end of year	126,600	

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)					
1991 REFUNDING	3,264	11,525	13,055	1,734	1
1998 REFUNDING JOINT ELECTRIC AND WATERWORKS	4,294	16,386	17,175	3,505	2
1998 REFUNDING WATERWORKS	4,875	19,925	20,125	4,675	3
Subtotal	12,433	47,836	50,355	9,914	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	12,433	47,836	50,355	9,914	

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	395,880	252,997	0	0	0	648,877	1
Add credits during year:							
For Services	8,085	4,680				12,765	2
For Mains	54,304					54,304	3
Other (specify):							
FOR HYDRANTS	16,385					16,385	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	474,654	257,677	0	0	0	732,331	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	170,713					170,713	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):		
BOND DEPRECIATION FUNDS	472,458	3
BOND REDEMPTION AND RESERVE FUNDS	189,000	4
Total (Acct. 125):	661,458	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,572	6
Electric	198,192	7
Sewer (Regulated)		8
Other (specify):		
ACCOUNTS RECEIVABLE TAX ROLL RELATED	1,780	9
Total (Acct. 142):	229,544	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS WATER RECEIVABLES	1,193	12
MISCELLANEOUS ELECTRIC RECEIVABLES FOR SERVICE EXTENSIONS AND SUNDRY	7,123	13
Total (Acct. 143):	8,316	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION AND AMOUNTS DUE FROM PRIOR YEARS	44,616	14
Total (Acct. 145):	44,616	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	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)	
<hr/>		
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
<hr/>		
Payables to Municipality (233):		
DUE TO GENERAL FOR PRIOR PERIODS OPERATING EXPENSES	8,664	18
Total (Acct. 233):	8,664	
<hr/>		
Other Deferred Credits (253):		
PUBLIC BENEFITS CHARGES AWAITING APPLICATION	18,361	19
Total (Acct. 253):	18,361	
<hr/>		

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,210,620	3,146,881	0	0	6,357,501	1
Materials and Supplies	10,737	60,044	0	0	70,781	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	792,428	2,109,870	0	0	2,902,298	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	435,267	255,337	0	0	690,604	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,993,662	841,718	0	0	2,835,380	
Net Operating Income	105,902	61,728	0	0	167,630	8
Net Operating Income as a percent of Average Net Rate Base						
	5.31%	7.33%	N/A	N/A	5.91%	

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	205,879	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,729,429	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,935,308	
Net Income		
Net Income	140,900	5
Percent Return on Proprietary Capital	4.80%	

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.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

The highway 61 project required extension plant replacement on both electric and water. This included poles, fixtures, water mains, services, and hydrants. This was funded both internally and by CDBG funds.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

A journal entry to increase large commercial and industrial sales was made after the PSC report was submitted. To change in the balance in the first of the year is to reflect the correct revenue.

Income Statement Account Details (Page F-02)

Analysis was performed on the CP2 customers. It was detected that March Revenue and receivable was never recorded. An entry was made to reflect this on the financial statements after the PSC had been filed.

Signature Page (Page ii)

To the Mayor and Members of the
Council of the City of Boscobel
Boscobel, Wisconsin 53805

We have compiled the balance sheets of the City of Boscobel Municipal 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 25, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 8, 2004

Mr. Arlie Harris, City Administrator
Boscobel Municipal Utilities
1006 Wisconsin Avenue
Boscobel, WI 53805

2002 Analytical Review DWCCA-0650-ELE

Dear Mr. Harris:

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

On Page F-2, an amount is reported in Account 434 described as a prior period adjustment. The footnote to this schedule explains this was unrecorded March revenue. In the future, adjustments that represent revenues should also be reported in the remainder assessment schedule on Page F-4.

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

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

Sincerely,

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

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\0650
Boscobel.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	386,201	1
Total Sales of Water	386,201	
Other Operating Revenues		
Forfeited Discounts (470)	721	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,256	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,977	
Total Operating Revenues	392,178	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	16,029	9
Water Treatment Expenses (630-635)	8,805	10
Transmission and Distribution Expenses (640-655)	33,708	11
Customer Accounts Expenses (901-904)	19,682	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	82,083	14
Total Operation and Maintenance Expenses	160,307	
Other Operating Expenses		
Depreciation Expense (403)	61,528	15
Amortization Expense (404-407)		16
Taxes (408)	64,441	17
Total Other Operating Expenses	125,969	
Total Operating Expenses	286,276	
NET OPERATING INCOME	105,902	

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	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,038	52,627	158,542	4
Commercial	174	19,980	49,527	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	1,212	72,607	208,069	
Private Fire Protection Service (462)	9		5,445	7
Public Fire Protection Service (463)	1		130,915	8
Other Sales to Public Authorities (464)	38	23,010	41,772	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,260	95,617	386,201	

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)	130,915	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)	130,915	
Forfeited Discounts (470):		
Customer late payment charges	721	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	721	
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	4,741	10
Other (specify):		
RECONNECT CHARGES	502	11
MISCELLANEOUS ITEMS	13	12
Total Other Water Revenues (474)	5,256	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	456	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	15,339	7
Operation Supplies and Expenses (623)	234	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	16,029	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	3,495	11
Operation Supplies and Expenses (632)	5,310	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,805	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	12,053	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	127	16
Maintenance of Mains (651)	13,012	17
Maintenance of Services (652)	3,271	18
Maintenance of Meters (653)	2,201	19
Maintenance of Hydrants (654)	3,044	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	33,708	

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)	1,350	22
Accounting and Collecting Labor (902)	15,761	23
Supplies and Expenses (903)	2,571	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,682	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,536	27
Office Supplies and Expenses (921)	16,115	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,104	30
Property Insurance (924)	4,813	31
Injuries and Damages (925)	3,631	32
Employee Pensions and Benefits (926)	30,096	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,026	35
Transportation Expenses (933)	2,902	36
Maintenance of General Plant (935)	860	37
Total Administrative and General Expenses	82,083	
 Total Operation and Maintenance Expenses	 160,307	

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		59,312	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,483	2
Net property tax equivalent		57,829	
Social Security		5,687	3
PSC Remainder Assessment		925	4
Other (specify): NONE			5
Total tax expense		64,441	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220042				3
County tax rate	mills		4.155370				4
Local tax rate	mills		10.325658				5
School tax rate	mills		9.394441				6
Voc. school tax rate	mills		2.014540				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.110051				10
Less: state credit	mills		1.333107				11
Net tax rate	mills		24.776944				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.325658				14
Combined School Tax Rate	mills		11.408981				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.734639				17
Total Tax Rate	mills		26.110051				18
Ratio of Local and School Tax to Total	dec.		0.832424				19
Total tax net of state credit	mills		24.776944				20
Net Local and School Tax Rate	mills		20.624928				21
Utility Plant, Jan. 1	\$	3,152,278	3,152,278				22
Materials & Supplies	\$	11,678	11,678				23
Subtotal	\$	3,163,956	3,163,956				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,163,956	3,163,956				26
Assessment Ratio	dec.		0.908904				27
Assessed Value	\$	2,875,732	2,875,732				28
Net Local & School Rate	mills		20.624928				29
Tax Equiv. Computed for Current Year	\$	59,312	59,312				30
Tax Equivalent per 1994 PSC Report	\$	50,896					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	59,312					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)	14,285		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)	87,293		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	101,578	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	194,248		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	26,545		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	100,096		17
Diesel Pumping Equipment (326)	3,415		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	324,304	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,920		23
Total Water Treatment Plant	12,920	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,346		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,285	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)			87,293	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	101,578	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			194,248	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			26,545	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			100,096	17
Diesel Pumping Equipment (326)			3,415	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	324,304	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,920	23
Total Water Treatment Plant	0	0	12,920	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,346	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	627,841		26
Transmission and Distribution Mains (343)	1,334,563	90,304	27
Fire Mains (344)	3,428		28
Services (345)	289,954	20,405	29
Meters (346)	158,221	1,042	30
Hydrants (348)	164,165	28,385	31
Other Transmission and Distribution Plant (349)	302		32
Total Transmission and Distribution Plant	2,579,820	140,136	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,504		34
Office Furniture and Equipment (391)	5,404		35
Computer Equipment (391.1)	4,542		36
Transportation Equipment (392)	41,242	3,186	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,833		39
Laboratory Equipment (395)	602		40
Power Operated Equipment (396)	61,626		41
Communication Equipment (397)	2,903		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	133,656	3,186	
Total utility plant in service directly assignable	3,152,278	143,322	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,152,278	143,322	

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)			627,841	26
Transmission and Distribution Mains (343)	13,838		1,411,029	27
Fire Mains (344)			3,428	28
Services (345)	3,300		307,059	29
Meters (346)	2,750		156,513	30
Hydrants (348)	6,750		185,800	31
Other Transmission and Distribution Plant (349)			302	32
Total Transmission and Distribution Plant	26,638	0	2,693,318	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,504	34
Office Furniture and Equipment (391)			5,404	35
Computer Equipment (391.1)			4,542	36
Transportation Equipment (392)			44,428	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			15,833	39
Laboratory Equipment (395)			602	40
Power Operated Equipment (396)			61,626	41
Communication Equipment (397)			2,903	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	136,842	
Total utility plant in service directly assignable	26,638	0	3,268,962	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	26,638	0	3,268,962	

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			8,061	8,061	1
February			7,215	7,215	2
March			7,919	7,919	3
April			7,772	7,772	4
May			9,387	9,387	5
June			10,204	10,204	6
July			11,844	11,844	7
August			10,876	10,876	8
September			10,025	10,025	9
October			8,531	8,531	10
November			7,736	7,736	11
December			8,422	8,422	12
Total annual pumpage	0	0	107,992	107,992	
Less: Water sold				95,617	13
Volume pumped but not sold				12,375	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				6,150	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,150	19
Volume pumped but unaccounted for				6,225	20
Percent of water lost				6%	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.)				627	23
Date of maximum: 10/2/2002					24
Cause of maximum:					25
Lawn watering & main break at prison					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				113	26
Date of minimum: 11/3/2002					27
Total KWH used for pumping for the year				250,976	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)	
PARK STREET	2	715	16	1	No	1
WISCONSIN AVENUE	3	80	16	720,000	Yes	2
AIRPORT ROAD	4	120	16	1,080,000	Yes	3

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	4	1
Location	PARK STREET	WISCONSIN AVENUE	AIRPORT ROAD	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	BARKER PEERLESS	NATIONAL PUMP	5
Year Installed	1956	1972	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	500	750	8
Pump Motor or Standby Engine Mfr	A.O. SMITHWAY	US MOTORS	US MOTORS	9 10
Year Installed	1956	1972	1984	11
Type	OTHER	OTHER	OTHER	12
Horsepower	60	50	20	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 23
Year Installed				24
Type				25
Horsepower				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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
Year constructed	1939	1984	1998	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
Elevation difference in feet (See Headnote 3.)	155	35	215	8
Total capacity in gallons (actual)	200,000	500,000	400,000	9
				10
WATER TREATMENT PLANT				11
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	12
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	13
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	14
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	15
Is a corrosion control chemical used (yes, no)?	N	N	N	16
Is water fluoridated (yes, no)?	Y	Y	Y	17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.250	1,167	0	530	0	637	1
P	D	1.250	0	0	0	0	0	2
M	D	1.500	60	0	0	0	60	3
M	D	2.000	125	0	0	0	125	4
M	D	4.000	5,160	0	775	0	4,385	5
P	D	4.000	188	236	0	0	424	6
M	D	6.000	37,838	0	1,770	0	36,068	7
P	D	6.000	34,960	1,437	0	0	36,397	8
M	D	8.000	11,429	0	0	0	11,429	9
P	D	8.000	19,476	2,139	0	0	21,615	10
M	D	10.000	3,497	0	0	0	3,497	11
M	D	12.000	2,430	0	0	0	2,430	12
P	D	12.000	11,618	0	0	0	11,618	13
M	D	14.000	1,287	0	0	0	1,287	14
M	D	16.000	558	0	0	0	558	15
P	D	16.000	1,115	0	0	0	1,115	16
Total Within Municipality			130,908	3,812	3,075	0	131,645	
Total Utility			130,908	3,812	3,075	0	131,645	

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	914	0	33	0	881	34	1
P	0.750	3	0	0	0	3		2
P	1.000	4	0	0	0	4		3
M	1.000	427	35	0	0	462	115	4
P	1.250	2	0	0	0	2		5
M	1.250	3	0	0	0	3		6
P	1.500	4	0	0	0	4		7
M	1.500	14	0	0	0	14		8
P	2.000	10	0	0	0	10		9
M	2.000	18	0	0	0	18		10
M	3.000	3	0	0	0	3		11
P	4.000	3	0	0	0	3		12
M	4.000	3	0	0	0	3		13
M	6.000	1	0	0	0	1		14
P	6.000	3	0	0	0	3		15
M	8.000	1	0	0	0	1		16
P	8.000	1	0	0	0	1		17
P	12.000	1	0	0	0	1		18
Total Utility		1,415	35	33	0	1,417	149	

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	1,320	0	110	0	1,210	80	1
0.750	20	1	0	0	21	1	2
1.000	30	2	0	0	32	2	3
1.250	6	0	0	0	6	0	4
1.500	21	0	0	0	21	0	5
2.000	10	0	0	0	10	6	6
3.000	4	0	0	0	4	0	7
4.000	1	0	0	0	1	0	8
6.000	2	0	0	0	2	1	9
Total:	1,414	3	110	0	1,307	90	

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	1,017	122	0	17	0	54	1,210	1
0.750	17	3	0	1	0	0	21	2
1.000	4	23	0	3	0	2	32	3
1.250	0	3	0	2	0	1	6	4
1.500	0	17	0	4	0	0	21	5
2.000	0	4	0	6	0	0	10	6
3.000	0	0	1	3	0	0	4	7
4.000	0	0	1	0	0	0	1	8
6.000	0	0	0	2	0	0	2	9
Total:	1,038	172	2	38	0	57	1,307	

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	208	10	8		210	2
Total Fire Hydrants	208	10	8	0	210	
Flushing Hydrants						
	3		1		2	3
Total Flushing Hydrants	3	0	1	0	2	

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:	206
Number of distribution system valves end of year:	406
Number of distribution valves operated during year:	85

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 926 - The increase in Employee Pension and Benefits is a result of the soaring costs in health insurance.

Water Mains (Page W-15)

Main additions were related to a main replacement project and were financed internally and by CDBG funds.

Water Services (Page W-16)

Services charges related to replacement project and were financed internally and by CDBG funds.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,276,922	1
Total Sales of Electricity	2,276,922	
Other Operating Revenues		
Forfeited Discounts (450)	4,604	2
Miscellaneous Service Revenues (451)	1,600	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,740	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,536	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	15,480	
Total Operating Revenues	2,292,402	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,758,283	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	63,349	11
Customer Accounts Expenses (901-904)	43,392	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	162,949	14
Total Operation and Maintenance Expenses	2,027,973	
Other Expenses		
Depreciation Expense (403)	126,196	15
Amortization Expense (404-407)		16
Taxes (408)	76,505	17
Total Other Expenses	202,701	
Total Operating Expenses	2,230,674	
NET OPERATING INCOME	61,728	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,604	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,604	
Miscellaneous Service Revenues (451):		
NSF	220	3
WPPI DONATIONS	1,380	4
Total Miscellaneous Service Revenues (451)	1,600	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTRACTS	5,740	6
Total Rent from Electric Property (454)	5,740	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
RECONNECT CHARGES	1,715	8
OTHER MISCELLANEOUS	1,821	9
Total Other Electric Revenues (456)	3,536	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		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)	1,758,283	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,758,283	
Total Power Production Expenses	1,758,283	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	4,773	21
Line and Station Supplies and Expenses (562)	23,593	22
Street Lighting and Signal System Expenses (565)	4,784	23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	41	27
Maintenance of Lines (572)	24,507	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)	1,385	31
Maintenance of Miscellaneous Distribution Plant (576)	4,266	32
Total Distribution Expenses	63,349	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	16,808	33
Accounting and Collecting Labor (902)	21,607	34
Supplies and Expenses (903)	4,977	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	43,392	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	26,712	38
Office Supplies and Expenses (921)	23,013	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	8,151	41
Property Insurance (924)	6,171	42
Injuries and Damages (925)	5,387	43
Employee Pensions and Benefits (926)	70,717	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	13,368	46
Transportation Expenses (933)	5,181	47
Maintenance of General Plant (935)	4,249	48
Total Administrative and General Expenses	162,949	
 Total Operation and Maintenance Expenses	 2,027,973	

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		60,069	1
Social Security		11,949	2
Wisconsin Gross Receipts Tax		3,099	3
PSC Remainder Assessment		1,388	4
Other (specify): NONE			5
Total tax expense		76,505	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220042				3
County tax rate	mills		4.155370				4
Local tax rate	mills		10.325658				5
School tax rate	mills		9.394441				6
Voc. school tax rate	mills		2.014540				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.110051				10
Less: state credit	mills		1.333107				11
Net tax rate	mills		24.776944				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.325658				14
Combined School Tax Rate	mills		11.408981				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.734639				17
Total Tax Rate	mills		26.110051				18
Ratio of Local and School Tax to Total	dec.		0.832424				19
Total tax net of state credit	mills		24.776944				20
Net Local and School Tax Rate	mills		20.624928				21
Utility Plant, Jan. 1	\$	3,125,759	3,125,759				22
Materials & Supplies	\$	58,338	58,338				23
Subtotal	\$	3,184,097	3,184,097				24
Less: Plant Outside Limits	\$	84,202	84,202				25
Taxable Assets	\$	3,099,895	3,099,895				26
Assessment Ratio	dec.		0.908904				27
Assessed Value	\$	2,817,507	2,817,507				28
Net Local & School Rate	mills		20.624928				29
Tax Equiv. Computed for Current Year	\$	58,111	58,111				30
Tax Equivalent per 1994 PSC Report	\$	60,069					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	60,069					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)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	30,295		29
Overhead Conductors and Devices (356)	72,095		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	102,390	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	4,287		34
Structures and Improvements (361)	0		35
Station Equipment (362)	771,835		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	184,848	13,955	38
Overhead Conductors and Devices (365)	271,847	2,069	39
Underground Conduit (366)	6,561	260	40
Underground Conductors and Devices (367)	341,434	4,758	41
Line Transformers (368)	501,846	8,632	42
Services (369)	177,797	4,668	43
Meters (370)	117,764	5,028	44
Installations on Customers' Premises (371)	5,962		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	196,981	45	47
Total Distribution Plant	2,581,162	39,415	
GENERAL PLANT			
Land and Land Rights (389)	7,207		48
Structures and Improvements (390)	66,742		49
Office Furniture and Equipment (391)	9,396		50
Computer Equipment (391.1)	9,024		51
Transportation Equipment (392)	140,563	4,779	52
Stores Equipment (393)	1,634		53
Tools, Shop and Garage Equipment (394)	15,019		54
Laboratory Equipment (395)	6,482		55
Power Operated Equipment (396)	181,015		56
Communication Equipment (397)	5,125		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			30,295 29
Overhead Conductors and Devices (356)			72,095 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	102,390
DISTRIBUTION PLANT			
Land and Land Rights (360)			4,287 34
Structures and Improvements (361)			0 35
Station Equipment (362)			771,835 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	35		198,768 38
Overhead Conductors and Devices (365)			273,916 39
Underground Conduit (366)			6,821 40
Underground Conductors and Devices (367)			346,192 41
Line Transformers (368)	77		510,401 42
Services (369)	87		182,378 43
Meters (370)	1,750		121,042 44
Installations on Customers' Premises (371)			5,962 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			197,026 47
Total Distribution Plant	1,949	0	2,618,628
GENERAL PLANT			
Land and Land Rights (389)			7,207 48
Structures and Improvements (390)			66,742 49
Office Furniture and Equipment (391)			9,396 50
Computer Equipment (391.1)			9,024 51
Transportation Equipment (392)			145,342 52
Stores Equipment (393)			1,634 53
Tools, Shop and Garage Equipment (394)			15,019 54
Laboratory Equipment (395)			6,482 55
Power Operated Equipment (396)			181,015 56
Communication Equipment (397)			5,125 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)	0		58
Other Tangible Property (399)	0		59
Total General Plant	442,207	4,779	
Total utility plant in service directly assignable	3,125,759	44,194	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	3,125,759	44,194	

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)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	446,986
Total utility plant in service directly assignable	1,949	0	3,168,004
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,949	0	3,168,004

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)		1.60	1
7.2/12.5 kV (12kV)		26.44	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			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		0.90	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	6,270	Thursday	01/03/2002	18:00	3,549	1
February	02	6,082	Wednesday	02/13/2002	21:00	3,154	2
March	03	6,287	Monday	03/04/2002	19:00	3,452	3
April	04	6,504	Tuesday	04/16/2002	17:00	3,232	4
May	05	7,126	Thursday	05/30/2002	17:00	3,280	5
June	06	8,778	Tuesday	06/25/2002	14:00	3,804	6
July	07	9,104	Tuesday	07/30/2002	17:00	4,481	7
August	08	8,830	Thursday	08/01/2002	14:00	4,128	8
September	09	8,826	Monday	09/09/2002	17:00	3,565	9
October	10	6,638	Tuesday	10/01/2002	14:00	3,471	10
November	11	6,065	Wednesday	11/27/2002	18:00	3,353	11
December	12	6,596	Thursday	12/05/2002	18:00	3,629	12
Total		87,106				43,098	

System Name Wisconsin Public Power, Inc.

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)	
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	43,098	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	43,098	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	41,505	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	41,505	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,593	27
Total Energy Losses	1,593	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.6962%	29
Total Disposition of Energy	43,098	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,440	11,947	1
Total Sales for Residential Sales		1,440	11,947	
Commercial & Industrial				
COMMERCIAL	CG-1	220	7,500	2
LARGE POWER COMMERCIAL	CP-1	8	3,196	3
LARGE POWER COMMERCIAL	CP-2	7	18,238	4
Total Sales for Commercial & Industrial		235	28,934	
Public Street & Highway Lighting				
MUNICIPAL POWER	MP-1	4	251	5
MUNICIPAL STREET LIGHTS	MS-1	8	373	6
Total Sales for Public Street & Highway Lighting		12	624	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,687	41,505	

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)	
		757,458	19,499	776,957	1
0	0	757,458	19,499	776,957	
		479,560	12,960	492,520	2
10,449	13,413	157,792	5,117	162,909	3
39,498	48,014	748,335	33,839	782,174	4
49,947	61,427	1,385,687	51,916	1,437,603	
		16,370	(277)	16,093	5
		46,466	(197)	46,269	6
0	0	62,836	(474)	62,362	
				0	7
0	0	0	0	0	
49,947	61,427	2,205,981	70,941	2,276,922	

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	BOSCOBEL				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	ASTSIDE SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	87,106				6
Average load factor	67.7776%				7
Total Cost of Purchased Power	1,758,283				8
Average cost per kWh	0.0408				9
On-Peak Hours (if applicable)	7:00AM 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,732	1,818			12
February	1,544	1,611			13
March	1,614	1,837			14
April	1,660	1,572			15
May	1,668	1,612			16
June	1,792	2,012			17
July	2,232	2,249			18
August	2,026	2,102			19
September	1,682	1,882			20
October	1,758	1,713			21
November	1,541	1,812			22
December	1,670	1,959			23
Total kWh (000)	20,919	22,179			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							0
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						0
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)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	DOWNTOWN	OWNTOWN2	EASTSIDE			1
Voltage--High Side	69,000	69,000	69,000			2
Voltage--Low Side	4,160	12,470	12,470			3
Num. Main Transformers in Operation	2	1	1			4
Capacity of Transformers in kVA	4,000	10,000	10,000			5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	784	3,840	6,500			7
Dt and Hr of Such Maximum Demand	07/11/2002 17:00	07/30/2002 17:00	07/30/2002 17:00			8 9
Kwh Output	3,354	17,856	20,870			10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
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)	(r)	
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	1,990	395	27,043	1
Acquired during year	102	5	145	2
Total	2,092	400	27,188	3
Retired during year	70			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,022	400	27,188	6
Number end of year accounted for as follows:				7
In customers' use	1,863			8
In utility's use	6	360	25,179	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	153	40	2,009	12
Total end of year	2,022	400	27,188	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	100	165	94,215	1
Sodium Vapor	250	66	89,760	2
Total		231	183,975	
Ornamental				
Sodium Vapor	150	147	174,048	3
Total		147	174,048	
Other				
Sodium Vapor	100	24	13,704	4
Sodium Vapor	150	1	1,184	5
Total		25	14,888	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 923 - A continued decrease in engineering and other consulting in 2002.

A/C 926 - Increase in Employee Pension and Benefits is due to an increase in soaring health insurance.

A/C 930 - Decrease in general expenses for office facility and other related expenses.

Electric Utility Plant in Service (Page E-06)

A/C 364 - The additions to Poles, Towers, & Fixtures was a result of the HWY 61 project requiring the move and replacement of poles.
