



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION

Principal Office: 1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

For the Year Ended: DECEMBER 31, 2002

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF BROADHEAD WATER AND LIGHT COMMISSION

Utility Address: 1108 11TH STREET
P.O. BOX 227
BROADHEAD, WI 53520-0227

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR CARROLL SHEAFOR
Title: SUPERINTENDENT

Office Address:

1108 11TH STREET
P.O. BOX 227
BROADHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 897 - 2726

E-mail Address:

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

Name:

Title:

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

Telephone: (608) 249 - 6622 EXT 2404

Fax Number: (608) 249 - 8532

E-mail Address: ajaeger@virchowkrause.com

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

Name: GARY SAUNDERS

Title: PRESIDENT

Office Address:

1108 11TH STREET
P.O. BOX 227
BROADHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 897 - 2726

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:

Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: rhissom@virchowkrause.com

Date of most recent audit report: 1/31/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY PETERSON

Title: ELECTRIC/WATER FOREMAN

Office Address:

1108TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 897 - 2726

E-mail Address:

Name: MS TERESINA CHAPMAN

Title: OFFICE MANAGER

Office Address:

1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 894 - 2726

E-mail Address:

Name of utility commission/committee: Brodhead Water & Light Commission

Names of members of utility commission/committee:

- RICHARD GRETEBECK, COMMISSIONER
- GARY SAUNDERS, PRESIDENT
- KATHRYN SCHNEIDER, SECRETARY
- WILLIAM WELLNITZ, CITY COUNCIL REPRESENTATIVE

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

IDENTIFICATION AND OWNERSHIP

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,672,522	2,503,997	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,151,900	1,923,064	2
Depreciation Expense (403)	199,186	179,714	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	154,707	160,862	5
Total Operating Expenses	2,505,793	2,263,640	
Net Operating Income	166,729	240,357	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	166,729	240,357	
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)	52,976	92,040	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	52,976	92,040	
Total Income	219,705	332,397	
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	219,705	332,397	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,840	30,825	14
Amortization of Debt Discount and Expense (428)	3,009	2,052	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	61	135	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	20,910	33,012	
Net Income	198,795	299,385	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,017,995	3,718,610	20
Balance Transferred from Income (433)	198,795	299,385	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)	4,216,790	4,017,995	

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):		
INVESTMENT INCOME	52,976	5
Total (Acct. 419):	52,976	
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):		
NONE		9
Total (Acct. 434):	0	
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):					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	479,826	2,192,696	0	0	2,672,522	1	
Less: interdepartmental sales	411	15,816	0	0	16,227	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		587			587	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	479,415	2,176,293	0	0	2,655,708		

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	85,343		85,343	1
Electric operating expenses	183,330		183,330	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	926		926	8
Electric utility plant accounts	17,813		17,813	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	287,412	0	287,412	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,885,741	6,682,426	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	0	2,408,144	2
Net Utility Plant	6,885,741	4,274,282	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	143	143	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	143	143	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,606	520	6
Special Funds (125)	87,738	612,556	7
Total Other Property and Investments	94,487	613,219	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	287,595	259,407	8
Temporary Cash Investments (132)	1,451,140	1,089,387	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	253,343	238,737	11
Other Accounts Receivable (143)	0	4,540	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,009	665	14
Materials and Supplies (150)	79,955	84,619	15
Prepayments (165)	3,990	6,770	16
Other Current and Accrued Assets (170)	7,345	11,795	17
Total Current and Accrued Assets	2,085,377	1,695,920	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,276	8,282	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	190,645	213,019	20
Total Deferred Debits	195,921	221,301	
Total Assets and Other Debits	9,261,526	6,804,722	

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)	525,245	525,245	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,216,790	4,017,995	23
Total Proprietary Capital	4,742,035	4,543,240	
LONG-TERM DEBT			
Bonds (221)	0	180,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	295,000	310,000	26
Total Long-Term Debt	295,000	490,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	133,146	397,097	28
Payables to Municipality (233)	1,628	5,089	29
Customer Deposits (235)	3,493	3,354	30
Taxes Accrued (236)	133,054	136,247	31
Interest Accrued (237)	5,472	8,845	32
Other Current and Accrued Liabilities (238)	6,432	5,474	33
Total Current and Accrued Liabilities	283,225	556,106	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	276,941	220,364	36
Total Deferred Credits	276,941	220,364	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	27,954	26,859	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	27,954	26,859	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,087,724	968,153	41
Total Liabilities and Other Credits	6,712,879	6,804,722	

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)	3,456,458	0	0	3,429,283	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	3,456,458	0	0	3,429,283	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	0	10
Total Accumulated Provision	0	0	0	0	
Net Utility Plant	3,456,458	0	0	3,429,283	

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	783,790	1,624,354			2,408,144	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	67,827	131,359			199,186	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,177				3,177	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		15,000			15,000	10
Other credits (specify):						11
					0	12
Total credits	71,004	146,359	0	0	217,363	13
Debits during year						14
Book cost of plant retired	10,627	65,481			76,108	15
Cost of removal		752			752	16
Other debits (specify):						17
					0	18
Total debits	10,627	66,233	0	0	76,860	19
Balance End of Year	844,167	1,704,480	0	0	2,548,647	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):					
Land	143			143	2
Total Nonutility Property (121)	143	0	0	143	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	143	0	0	143	

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			66,613		66,613	71,994	2
Total Electric Utility					66,613	71,994	

Account	Total End of Year	Amount Prior Year	
Electric utility total	66,613	71,994	1
Water utility	13,342	12,625	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	79,955	84,619	

**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 Mortgage Revenue Bonds	2,159	428	0	1
1997 GENERAL OBLIGATION REFUNDING BONDS	847	428	5,276	2
Total			5,276	
Unamortized premium on debt (251)				
NONE				3
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	525,245	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>525,245</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 Mortgage Revenue Bonds	07/01/1991	04/01/2002	6.90%	0	1
Total Bonds (Account 221):				0	

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)	
Other Long-Term Debt (224)					
1997 GENERAL OBLIGATION REFUNDING BONDS	09/30/1997	03/01/2012	4.63%	295,000	1
Total for Account 224				295,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	136,247	1
Accruals:		
Charged water department expense	72,200	2
Charged electric department expense	82,507	3
Charged sewer department expense	1,366	4
Other (explain):		
NONE		5
Total Accruals and other credits	156,073	
Taxes paid during year:		
County, state and local taxes	136,247	6
Social Security taxes	20,554	7
PSC Remainder Assessment	2,465	8
Other (explain):		
NONE		9
Total payments and other debits	159,266	
Balance end of year	133,054	

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 Mortgage Revenue Bonds	3,105	3,105	6,210	0	1
Subtotal	3,105	3,105	6,210	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1997 GENERAL OBLIGATION REFUNDING BONDS	5,104	14,735	14,966	4,873	3
Subtotal	5,104	14,735	14,966	4,873	
Notes Payable (231)					
Customer deposits	636	61	98	599	4
Subtotal	636	61	98	599	
Total	8,845	17,901	21,274	5,472	

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	548,349	419,804	0	0	0	968,153	1
Add credits during year:							
For Services	14,130	10,236				24,366	2
For Mains	72,240					72,240	3
Other (specify):							
HYDRANTS	7,963					7,963	4
UNDERGROUND LINE		15,002				15,002	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	642,682	445,042	0	0	0	1,087,724	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	6,606	2
Total (Acct. 124):	6,606	
Special Funds (125):		
CAPITAL IMPROVEMENT ACCOUNT	87,738	3
Total (Acct. 125):	87,738	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,260	5
Electric	214,083	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	253,343	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
JOINT METERING AND OVERPAYMENT OF 2002 TAX EQUIVALENT	2,009	12
Total (Acct. 145):	2,009	
Prepayments (165):		
PREPAID INSURANCE	3,990	13
Total (Acct. 165):	3,990	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEMAND SIDE MANAGEMENT PROGRAM - 12/14/94	31,600	15
WPPI ENTRY FEE - 12/11/01	156,624	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
ADVANCE TO CLEC - 1/1/01	2,421	17
Total (Acct. 183):	190,645	
Payables to Municipality (233):		
OVERPAYMENT BY CITY FOR PUBLIC FIRE PROTECTION	1,628	18
Total (Acct. 233):	1,628	
Other Deferred Credits (253):		
DEMAND SIDE MGMT/PUBLIC BENEFITS RECOVERY THROUGH RATES	250,476	19
ALLOWANCE FOR DEFERRED SPECIAL ASSESSMENTS	6,606	20
CONTESTED ALLIANT ENERGY REFUND	19,859	21
Total (Acct. 253):	276,941	

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	3,404,573	3,379,510	0	0	6,784,083	1
Materials and Supplies	12,983	69,303	0	0	82,286	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	813,978	1,664,417	0	0	2,478,395	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	595,515	432,423	0	0	1,027,938	6
Other (specify):					0	7
Average Net Rate Base	2,008,063	1,351,973	0	0	3,360,036	
Net Operating Income	161,423	5,306	0	0	166,729	8
Net Operating Income as a percent of Average Net Rate Base	8.04%	0.39%	N/A	N/A	4.96%	

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	525,245	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,117,392	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,642,637	
Net Income		
Net Income	198,795	5
 Percent Return on Proprietary Capital	4.28%	

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.

No rate changes in 2002.

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

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

The 1991 revenue bonds were paid off during 2002 and the \$3,105 is the final amount of interest expense.

The amount in A/C 231 represents customer deposits. Therefore, no debt will be listed as A/C 231 on the Notes Payable and Miscellaneous Long-Term Debt Schedule.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Brodhead Water and Light Commission
Brodhead, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Brodhead Water and Light Commission, an enterprise fund of the City of Brodhead as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying 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 supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
January 31, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

3/24/03, received by email:
Elaine,

My client, Brodhead Water and Light Commission, has asked that I respond to your letter dated March 19, 2003.

The following water plant accounts were fully depreciated at December 31, 2002:

- #314 - \$27,682
- #328 - \$2,471
- #332 - \$10,260
- #394 - \$16,195

#391.1 - the balance is fully depreciated other than the additions booked in 2002.

If you have any other questions please feel free to contact me at the number listed below.

Aimee R. Jaeger, CPA
Virchow, Krause & Company, LLP
Public Sector Services
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707-7398
Direct: 608.240.2404
Fax: 608.249.8532
ajaeger@virchowkrause.com

March 19, 2003

Mr. Carroll Sheafor, Superintendent
Brodhead Water and Light Commission
P.O. Box 227
1108 11th Street
Brodhead, WI 53520-0227

2002 Analytical Review DWCCA-0740-ELE

Dear Mr. Sheafor:

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 issue:

Does the water utility have any plant accounts or property units which are fully-depreciated? If so, please identify these amounts. If all accounts are still being depreciated, provide the computation of \$71,004 depreciation

FINANCIAL SECTION FOOTNOTES

accruals on page F-8, row 13, column B.

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

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Brodhead.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

ACCOUNTANTS' COMPILATION REPORT

Brodhead Water and Light Commission
Brodhead, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Brodhead Water and Light Commission, an enterprise fund of the City of Delavan as of December 31, 2002 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S/
VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
January 31, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	473,960	1
Total Sales of Water	473,960	
Other Operating Revenues		
Forfeited Discounts (470)	2,016	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,850	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,866	
Total Operating Revenues	479,826	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	13,680	8
Pumping Expenses (620-625)	19,987	9
Water Treatment Expenses (630-635)	8,742	10
Transmission and Distribution Expenses (640-655)	42,974	11
Customer Accounts Expenses (901-904)	15,479	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	77,514	14
Total Operation and Maintenance Expenses	178,376	
Other Operating Expenses		
Depreciation Expense (403)	67,827	15
Amortization Expense (404-407)		16
Taxes (408)	72,200	17
Total Other Operating Expenses	140,027	
Total Operating Expenses	318,403	
NET OPERATING INCOME	161,423	

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				1
Commercial	2	1,707	3,900	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	1,707	3,900	
Metered Sales to General Customers (461)				
Residential	1,111	55,540	225,838	4
Commercial	130	17,858	51,806	5
Industrial	4	2,242	4,927	6
Total Metered Sales to General Customers (461)	1,245	75,640	282,571	
Private Fire Protection Service (462)	8		7,880	7
Public Fire Protection Service (463)	1		166,231	8
Other Sales to Public Authorities (464)	22	5,297	12,967	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	21	411	12
Total Sales of Water	1,280	82,665	473,960	

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)	166,231	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)	166,231	
Forfeited Discounts (470):		
Customer late payment charges	2,016	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,016	
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	2,026	10
Other (specify): RECONNECTIONS, MISCELLANEOUS	1,824	11
Total Other Water Revenues (474)	3,850	
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)	7,280	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	6,400	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	13,680	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,182	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	7,805	9
Total Pumping Expenses	19,987	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	8,742	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,742	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	10,295	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	11,992	16
Maintenance of Mains (651)	8,341	17
Maintenance of Services (652)	6,915	18
Maintenance of Meters (653)	3,424	19
Maintenance of Hydrants (654)	2,007	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	42,974	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,541	22
Accounting and Collecting Labor (902)	10,457	23
Supplies and Expenses (903)	1,481	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	15,479	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	17,425	27
Office Supplies and Expenses (921)	11,170	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	15,823	30
Property Insurance (924)	1,774	31
Injuries and Damages (925)	2,682	32
Employee Pensions and Benefits (926)	26,605	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,035	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	77,514	
 Total Operation and Maintenance Expenses	178,376	

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		67,652	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,366	2
Net property tax equivalent		66,286	
Social Security		5,481	3
PSC Remainder Assessment		433	4
Other (specify): NONE			5
Total tax expense		<u>72,200</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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249300				3
County tax rate	mills		6.607100				4
Local tax rate	mills		11.601600				5
School tax rate	mills		11.600600				6
Voc. school tax rate	mills		2.140400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.199000				10
Less: state credit	mills		1.747800				11
Net tax rate	mills		30.451200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.601600				14
Combined School Tax Rate	mills		13.741000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.342600				17
Total Tax Rate	mills		32.199000				18
Ratio of Local and School Tax to Total	dec.		0.787062				19
Total tax net of state credit	mills		30.451200				20
Net Local and School Tax Rate	mills		23.966974				21
Utility Plant, Jan. 1	\$	3,352,689	3,352,689				22
Materials & Supplies	\$	12,625	12,625				23
Subtotal	\$	3,365,314	3,365,314				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,365,314	3,365,314				26
Assessment Ratio	dec.		0.802200				27
Assessed Value	\$	2,699,655	2,699,655				28
Net Local & School Rate	mills		23.966974				29
Tax Equiv. Computed for Current Year	\$	64,703	64,703				30
Tax Equivalent per 1994 PSC Report	\$	67,652					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	67,652					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)	18,207		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)	27,682		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	45,889	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,878		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	82,513		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,471		20
Total Pumping Plant	100,862	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,260		23
Total Water Treatment Plant	10,260	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		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)			18,207	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)			27,682	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	45,889	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			15,878	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			82,513	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,471	20
Total Pumping Plant	0	0	100,862	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,260	23
Total Water Treatment Plant	0	0	10,260	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	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)	477,337		26
Transmission and Distribution Mains (343)	1,805,075	72,240	27
Fire Mains (344)	0		28
Services (345)	443,854	13,676	29
Meters (346)	113,882	6,113	30
Hydrants (348)	189,924	13,829	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,030,172	105,858	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	58,725		34
Office Furniture and Equipment (391)	6,524		35
Computer Equipment (391.1)	30,171	5,290	36
Transportation Equipment (392)	53,891	3,248	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,195		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	165,506	8,538	
Total utility plant in service directly assignable	3,352,689	114,396	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,352,689	114,396	

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)			477,337 26
Transmission and Distribution Mains (343)			1,877,315 27
Fire Mains (344)			0 28
Services (345)	800		456,730 29
Meters (346)	2,805		117,190 30
Hydrants (348)	4,322		199,431 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,927	0	3,128,103
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			58,725 34
Office Furniture and Equipment (391)			6,524 35
Computer Equipment (391.1)	2,700		32,761 36
Transportation Equipment (392)			57,139 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			16,195 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	2,700	0	171,344
Total utility plant in service directly assignable	10,627	0	3,456,458
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	10,627	0	3,456,458

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			7,714	7,714	1
February			6,388	6,388	2
March			7,227	7,227	3
April			7,226	7,226	4
May			8,457	8,457	5
June			8,489	8,489	6
July			11,804	11,804	7
August			8,827	8,827	8
September			7,636	7,636	9
October			7,941	7,941	10
November			8,185	8,185	11
December			8,086	8,086	12
Total annual pumpage	0	0	97,980	97,980	
Less: Water sold				82,665	13
Volume pumped but not sold				15,315	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				1,471	16
Volume related to equipment/system malfunction				1,960	17
Non-utility volume NOT included in water sales				636	18
Total volume not sold but accounted for				4,067	19
Volume pumped but unaccounted for				11,248	20
Percent of water lost				11%	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.)				589	23
Date of maximum: 7/19/2002					24
Cause of maximum:					25
Very hot and dry - also sold 34,000 bulk that day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				150	26
Date of minimum: 4/29/2002					27
Total KWH used for pumping for the year				134,360	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL-W 35RD AVE/11TH STREET	#1	995	12	600	Yes	1
WELL-W 4TH AVE/18TH STREET	#2	442	16	590	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	STANDBY EQUIPMENT	WELL #1	WELL #2	1
Location	1011 W. 4TH AVENUE	1011 W. 4TH AVENUE	1802 W. 4TH AVENUE	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	UNKNOWN	FAIRBANKS	LAYNE	5
Year Installed	1956	1935	1960	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	620	620	8
Pump Motor or Standby Engine Mfr	FORD INDUSTRIAL	US MOTOR	US MOTOR	9 10
Year Installed	1956	1993	1960	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	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	A	B		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1921	1982		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	145	143		6
Total capacity in gallons (actual)	80,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	10.0000	10.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	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	1.500	634	0	0	0	634	1
M	D	2.000	2,617	0	0	0	2,617	2
M	D	4.000	9,233	0	0	0	9,233	3
M	D	6.000	53,058	886	0	0	53,944	4
M	D	8.000	24,037	1,746	130	0	25,653	5
M	D	10.000	38,124	0	0	0	38,124	6
M	D	12.000	940	0	0	0	940	7
Total Within Municipality			128,643	2,632	130	0	131,145	
Total Utility			128,643	2,632	130	0	131,145	

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	1,151	0	2	0	1,149	193	1
M	1.000	158	17	0	0	175	63	2
M	1.250	2	0	0	0	2	0	3
M	1.500	9	0	0	0	9	0	4
M	2.000	40	2	0	0	42	18	5
M	4.000	2	0	0	0	2	0	6
Total Utility		1,362	19	2	0	1,379	274	

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	1,245	84	60	0	1,269	176	1
1.000	11	0	0	0	11	0	2
1.250	0	0	0	0	0	0	3
1.500	16	0	1	0	15	0	4
2.000	20	1	0	0	21	0	5
3.000	8	0	0	0	8	0	6
4.000	1	0	0	0	1	0	7
8.000	2	0	0	0	2	0	8
Total:	1,303	85	61	0	1,327	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	1,095	95	0	14	1	64	1,269	1
1.000	0	8	0	2	0	1	11	2
1.250	0	0	0	0	0	0	0	3
1.500	0	14	0	0	0	1	15	4
2.000	0	8	3	4	2	4	21	5
3.000	0	3	0	3	0	2	8	6
4.000	0	0	0	0	0	1	1	7
8.000	0	0	0	0	2	0	2	8
Total:	1,095	128	3	23	5	73	1,327	

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	177	8	5		180	2
Total Fire Hydrants	177	8	5	0	180	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	511
Number of distribution valves operated during year:	473

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 651 - Decrease in costs due to fewer main breaks in 2002.
A/C 923 - Increase in costs due to excess attorney fees for union contract negotiations.
A/C 928 - Water rate study done in prior year. No costs associated with this during 2002.

Water Utility Plant in Service (Page W-08)

A/C 343 - Retirements of \$1500 will be made in the 2003 annual report for the 130 feet of main retired during 2002.

Water Mains (Page W-15)

All main additions were financed through developer contributions.

Per the 12/31/00 report it was noted that dollars relating to the Main Street reconstruction project would be added at a later date as the costs had not been finalized. \$28,080 of main additions relate to the Main Street project; units were added in the 2000 annual report.

Water Services (Page W-16)

\$14,130 of services added were financed through developer contributions.

Per the 12/31/00 report it was noted that dollars relating to the Main Street reconstruction project would be added at a later date as the costs had not been finalized. \$1360 of service additions relate to the Main Street project; units were added in the 2000 annual report.

Hydrants and Distribution System Valves (Page W-18)

Per the 12/31/00 report it was noted that dollars relating to the Main Street reconstruction project would be added at a later date as the costs had not been finalized. \$1400 of hydrant additions relate to the Main Street project; units were added in the 2000 annual report.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,168,629	1
Total Sales of Electricity	2,168,629	
Other Operating Revenues		
Forfeited Discounts (450)	8,225	2
Miscellaneous Service Revenues (451)	380	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	7,857	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	7,605	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	24,067	
Total Operating Revenues	2,192,696	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,569,480	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	139,776	11
Customer Accounts Expenses (901-904)	27,084	12
Sales Expenses (910)	31,600	13
Administrative and General Expenses (920-935)	205,584	14
Total Operation and Maintenance Expenses	1,973,524	
Other Expenses		
Depreciation Expense (403)	131,359	15
Amortization Expense (404-407)		16
Taxes (408)	82,507	17
Total Other Expenses	213,866	
Total Operating Expenses	2,187,390	
NET OPERATING INCOME	5,306	

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	8,225	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,225	
Miscellaneous Service Revenues (451):		
CONNECTIONS	380	3
Total Miscellaneous Service Revenues (451)	380	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT REVENUE	7,857	5
Total Rent from Electric Property (454)	7,857	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
INSURANCE REIMBURSEMENTS	1,982	7
DOT POLE MOVEMENT	4,962	8
MISCELLANEOUS	661	9
Total Other Electric Revenues (456)	7,605	
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)	1,569,480	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,569,480	
Total Power Production Expenses	1,569,480	
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)	3,134	20
Line and Station Labor (561)	37,555	21
Line and Station Supplies and Expenses (562)	15,390	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	9,021	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	7,095	27
Maintenance of Lines (572)	64,788	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)	2,793	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	139,776	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,979	33
Accounting and Collecting Labor (902)	18,067	34
Supplies and Expenses (903)	1,451	35
Uncollectible Accounts (904)	587	36
Total Customer Accounts Expenses	27,084	
 SALES EXPENSES		
Sales Expenses (910)	31,600	37
Total Sales Expenses	31,600	

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)	29,157	38
Office Supplies and Expenses (921)	19,962	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	39,004	41
Property Insurance (924)	3,294	42
Injuries and Damages (925)	9,821	43
Employee Pensions and Benefits (926)	87,919	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	10,595	46
Transportation Expenses (933)	(565)	47
Maintenance of General Plant (935)	6,397	48
Total Administrative and General Expenses	205,584	
Total Operation and Maintenance Expenses	1,973,524	

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		65,403	1
Social Security		15,074	2
Wisconsin Gross Receipts Tax		0	3
PSC Remainder Assessment		2,030	4
Other (specify): NONE			5
Total tax expense		82,507	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249300				3
County tax rate	mills		6.607100				4
Local tax rate	mills		11.601600				5
School tax rate	mills		11.600600				6
Voc. school tax rate	mills		2.140400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.199000				10
Less: state credit	mills		1.747800				11
Net tax rate	mills		30.451200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.601600				14
Combined School Tax Rate	mills		13.741000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.342600				17
Total Tax Rate	mills		32.199000				18
Ratio of Local and School Tax to Total	dec.		0.787062				19
Total tax net of state credit	mills		30.451200				20
Net Local and School Tax Rate	mills		23.966974				21
Utility Plant, Jan. 1	\$	3,329,737	3,329,737				22
Materials & Supplies	\$	71,994	71,994				23
Subtotal	\$	3,401,731	3,401,731				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,401,731	3,401,731				26
Assessment Ratio	dec.		0.802200				27
Assessed Value	\$	2,728,869	2,728,869				28
Net Local & School Rate	mills		23.966974				29
Tax Equiv. Computed for Current Year	\$	65,403	65,403				30
Tax Equivalent per 1994 PSC Report	\$	53,572					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	65,403					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)	5,877	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)			5,877 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)	62,633		26
Station Equipment (353)	181,322		27
Towers and Fixtures (354)	39,969		28
Poles and Fixtures (355)	101,865		29
Overhead Conductors and Devices (356)	45,085	2,355	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	436,751	2,355	
DISTRIBUTION PLANT			
Land and Land Rights (360)	14,509		34
Structures and Improvements (361)	203,730		35
Station Equipment (362)	309,226		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	303,915	16,792	38
Overhead Conductors and Devices (365)	376,895	16,018	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	141,623	8,901	41
Line Transformers (368)	273,945	4,079	42
Services (369)	288,195	12,584	43
Meters (370)	116,817	5,024	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	231,155	2,998	47
Total Distribution Plant	2,260,010	66,396	
GENERAL PLANT			
Land and Land Rights (389)	1,875		48
Structures and Improvements (390)	178,110		49
Office Furniture and Equipment (391)	15,599		50
Computer Equipment (391.1)	54,995	9,824	51
Transportation Equipment (392)	89,624	81,617	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	50,660	3,944	54
Laboratory Equipment (395)	22,106		55
Power Operated Equipment (396)	206,440		56
Communication Equipment (397)	13,567	891	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)			62,633 26
Station Equipment (353)			181,322 27
Towers and Fixtures (354)			39,969 28
Poles and Fixtures (355)			101,865 29
Overhead Conductors and Devices (356)			47,440 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	439,106
DISTRIBUTION PLANT			
Land and Land Rights (360)			14,509 34
Structures and Improvements (361)			203,730 35
Station Equipment (362)			309,226 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	900		319,807 38
Overhead Conductors and Devices (365)	600		392,313 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			150,524 41
Line Transformers (368)	473		277,551 42
Services (369)	900		299,879 43
Meters (370)	575		121,266 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			234,153 47
Total Distribution Plant	3,448	0	2,322,958
GENERAL PLANT			
Land and Land Rights (389)			1,875 48
Structures and Improvements (390)			178,110 49
Office Furniture and Equipment (391)			15,599 50
Computer Equipment (391.1)	4,912		59,907 51
Transportation Equipment (392)			171,241 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			54,604 54
Laboratory Equipment (395)			22,106 55
Power Operated Equipment (396)	57,121		149,319 56
Communication Equipment (397)			14,458 57

ELECTRIC UTILITY PLANT IN SERVICE

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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	632,976	96,276	
Total utility plant in service directly assignable	3,329,737	165,027	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	3,329,737	165,027	

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	62,033	0	667,219
Total utility plant in service directly assignable	65,481	0	3,429,283
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	65,481	0	3,429,283

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)	0.25	32.85	1
7.2/12.5 kV (12kV)	1.50	3.10	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		3.00	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		0.50	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	1 7
Nonfarm	8
Total	1 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	1 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	6,106	Wednesday	01/02/2002	19:00	3,204	1
February	02	5,873	Monday	02/04/2002	19:00	2,935	2
March	03	5,875	Monday	03/04/2002	10:00	3,152	3
April	04	5,529	Tuesday	04/02/2002	19:00	2,890	4
May	05	5,802	Friday	05/31/2002	11:00	2,867	5
June	06	7,633	Tuesday	06/25/2002	14:00	3,241	6
July	07	7,759	Wednesday	07/31/2002	15:00	3,717	7
August	08	7,971	Thursday	08/01/2002	14:00	3,609	8
September	09	7,413	Monday	09/09/2002	14:00	3,096	9
October	10	5,977	Thursday	10/31/2002	08:00	3,201	10
November	11	6,363	Tuesday	11/26/2002	11:00	3,090	11
December	12	6,750	Monday	12/09/2002	08:00	3,323	12
Total		79,051				38,325	

System Name Brodhead Water & Light

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

Type of Reading	Supplier
60 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	38,325	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	38,325	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	36,220	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	36,220	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,105	27
Total Energy Losses	2,105	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.4925%	29
Total Disposition of Energy	38,325	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 SALES	RG-1	1,475	13,349	1
Total Sales for Residential Sales		1,475	13,349	
Commercial & Industrial				
COMMERCIAL AND INTERDEPARTMENTAL	CG-1	267	3,747	2
SMALL POWER	CP-1	17	3,478	3
LARGE POWER	CP-2	6	15,366	4
Total Sales for Commercial & Industrial		290	22,591	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	11	280	5
Total Sales for Public Street & Highway Lighting		11	280	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,776	36,220	

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)	
		802,885	111,700	914,585	1
0	0	802,885	111,700	914,585	
		261,736	31,075	292,811	2
11,649	15,059	165,156	27,307	192,463	3
38,245	41,303	602,172	124,595	726,767	4
49,894	56,362	1,029,064	182,977	1,212,041	
		41,946	57	42,003	5
0	0	41,946	57	42,003	
				0	6
0	0	0	0	0	
49,894	56,362	1,873,895	294,734	2,168,629	

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		WPPI		1
Point of Delivery	CENTRAL SUBSTATION		NORTH SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	firm		firm		3
Voltage at Which Delivered	69000		69000		4
Point of Metering	substation		substation		5
Total of 12 Monthly Maximum Demands -- kW	52,660		31,864		6
Average load factor	66.3627%		46.1852%		7
Total Cost of Purchased Power					8
Average cost per kWh	0.0000		0.0000		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,107	1,095	445	497	12
February	1,050	1,028	372	429	13
March	1,101	1,142	361	487	14
April	1,032	968	412	430	15
May	1,049	971	343	393	16
June	1,029	1,099	414	522	17
July	1,105	1,117	586	639	18
August	1,151	1,182	480	542	19
September	1,015	1,019	362	463	20
October	1,142	1,009	379	404	21
November	981	1,034	354	470	22
December	1,010	1,075	420	539	23
Total kWh (000)	12,772	12,739	4,928	5,815	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor	WPPI				29
Point of Delivery	South Substation				30
Voltage at Which Delivered	firm				31
Point of Metering	69000				32
Type of Power Purchased (firm, dump, etc.)	substation				33
Total of 12 Monthly Maximum Demands -- kW	9181				34
Average load factor	30.8857%				35
Total Cost of Purchased Power					36
Average cost per kWh	0.0000				37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January	28	32			40
February	25	30			41
March	27	35			42
April	21	26			43
May	66	45			44
June	111	65			45
July	175	95			46
August	172	82			47
September	156	81			48
October	187	80			49
November	165	86			50
December	189	91			51
Total kWh (000)	1,322	748			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 (\$)		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		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit During Yr. (000's) (j)		kW (k)	kVA (l)		
Total		0	0	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)	
Name of Substation	#1 North	#2 Central	#3 South	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Capacity of Transformers in kVA	5,000	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				8
				9
Kwh Output				10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					29
Voltage--High Side					30
Voltage--Low Side					31
Num. of Main Transformers in Operation					32
Capacity of Transformers in kVA					33
Number of Spare Transformers on Hand					34
15-Minute Maximum Demand in kW					35
Dt and Hr of Such Maximum Demand					36
					37
Kwh Output					38

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	1,842	616	18,445	1
Acquired during year	100	24	646	2
Total	1,942	640	19,091	3
Retired during year	17	3	58	4
Sales, transfers or adjustments increase (decrease)	1	0	0	5
Number end of year	1,926	637	19,033	6
Number end of year accounted for as follows:				7
In customers' use	1,748	535	15,683	8
In utility's use	5	0	0	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	173	102	3,350	12
Total end of year	1,926	637	19,033	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	338	163,231	1
Sodium Vapor	250	32	40,960	2
Total		370	204,191	
Ornamental				
Sodium Vapor	100	12	5,868	3
Sodium Vapor	250	49	65,679	4
Sodium Vapor	400	3	4,021	5
Total		64	75,568	
Other				
Incandescent	68	2	1,349	6
Total		2	1,349	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 545 - Increase due to increased usage as well as the \$22,000 of amortization of the WPPI rate stabilization fund that is booked to purchased power and recovered through the PCAC.

A/C 572 - Increase in costs during 2002 due to more repairs and the write off of obsolete inventory.

A/C 923 - Increase in costs during 2002 due to excess attorney fees associated with union contract negotiations.

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

Over payment made during 2001 for the gross receipts tax. No payments made during 2002 as the utility had a credit balance due during 2002.

Electric Utility Plant in Service (Page E-06)

A/C 396 - Retired bucket truck during the year.

A/C 392 - Purchased a new bucket truck during the year for \$81,617.
