



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SAUK CITY ELECTRIC AND WATER DEPARTMENT

Principal Office: 726 WATER STREET
SAUK CITY, WI 53583

For the Year Ended: DECEMBER 31, 2002

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

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SAUK CITY ELECTRIC AND WATER DEPARTMENT

Utility Address: 726 WATER STREET
SAUK CITY, WI 53583

When was utility organized? 12/1/1909

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: HERMAN MACK

Title: PUBLIC WORKS DIRECTOR

Office Address:

726 WATER STREET
SAUK CITY, WI 53583

Telephone: (608) 643 - 3932

Fax Number: (608) 643 - 2670

E-mail Address:

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

Name: LAURA GEURINK

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO, LLP

TEN TERRACE CT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 2322

Fax Number: (608) 249 - 8532

E-mail Address: lgeurink@virchowkrause.com

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

Name: STEPHAN DITTBERNER

Title: PRESIDENT

Office Address:

726 WATER STREET
SAUK CITY, WI 53583

Telephone: (608) 643 - 3932

Fax Number: (608) 643 - 2670

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: VICKI HELLENBRAND

Title: PARTNER

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

Telephone: (608) 249 - 6622 EXT 2387

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

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

Period covered by most recent audit: YEAR ENDED 12/31/03

Names and titles of utility management including manager or superintendent:

Name: VICKI BREUNIG

Title: VILLAGE ADMINISTRATOR

Office Address:
726 WATER STREET
SAUK CITY, WI 53583

Telephone: (608) 643 - 3932

Fax Number: (608) 643 - 2670

E-mail Address: villsauk@chorus.net

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- BRIAN BROESE
 - STEPHAN DITTBERNER, PRESIDENT
 - MERLIN FUCHS
 - TOM MAHONEY
 - MICHAEL ROGERS
 - CLIFFORD SCHLOUGH
 - BILL STEHLING
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,476,448	2,374,043	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,944,311	1,900,967	2
Depreciation Expense (403)	229,557	220,822	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	125,500	124,239	5
Total Operating Expenses	2,299,368	2,246,028	
Net Operating Income	177,080	128,015	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	177,080	128,015	
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)	16,077	33,295	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	16,077	33,295	
Total Income	193,157	161,310	
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	193,157	161,310	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,277	31,844	14
Amortization of Debt Discount and Expense (428)	783	783	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	29,272	32,209	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	60,332	64,836	
Net Income	132,825	96,474	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,593,295	2,522,369	20
Balance Transferred from Income (433)	132,825	96,474	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)	14,862	25,548	25
Total Unappropriated Earned Surplus End of Year (216)	2,711,258	2,593,295	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	16,077	5
Total (Acct. 419):	16,077	
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):		
OPERATING TRANSFER	14,862	12
Total (Acct. 439)--Debit:	14,862	

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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	373,171	2,103,277	0	0	2,476,448	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	373,171	2,103,277	0	0	2,476,448	

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	42,208		42,208	1
Electric operating expenses	141,098		141,098	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	7,163		7,163	8
Electric utility plant accounts	28,395		28,395	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	218,864	0	218,864	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,983,904	6,713,686	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,776,561	2,564,413	2
Net Utility Plant	4,207,343	4,149,273	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	23,012	22,610	6
Special Funds (125)	639,765	748,260	7
Total Other Property and Investments	662,777	770,870	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	79,419	80,003	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	226,631	219,899	11
Other Accounts Receivable (143)	13,440	33,495	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,375	4,461	14
Materials and Supplies (150)	76,573	75,278	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	2,053	2,053	17
Total Current and Accrued Assets	409,491	415,189	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,423	4,206	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	3,423	4,206	
Total Assets and Other Debits	5,283,034	5,339,538	

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)	298,819	231,835	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,711,258	2,593,295	23
Total Proprietary Capital	3,010,077	2,825,130	
LONG-TERM DEBT			
Bonds (221)	300,000	420,000	24
Advances from Municipality (223)	0	630,914	25
Other Long-Term Debt (224)	625,524	0	26
Total Long-Term Debt	925,524	1,050,914	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	145,062	314,232	28
Payables to Municipality (233)	216,116	140,382	29
Customer Deposits (235)			30
Taxes Accrued (236)	(962)	11,104	31
Interest Accrued (237)	19,815	24,646	32
Other Current and Accrued Liabilities (238)	31,988	49,165	33
Total Current and Accrued Liabilities	412,019	539,529	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	5,768	5,768	35
Other Deferred Credits (253)	27,314	20,255	36
Total Deferred Credits	33,082	26,023	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	902,332	897,942	41
Total Liabilities and Other Credits	5,283,034	5,339,538	

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)	3,487,468	0	0	3,496,436	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	3,487,468	0	0	3,496,436	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	943,610	0	0	1,832,951	10
Total Accumulated Provision	943,610	0	0	1,832,951	
Net Utility Plant	2,543,858	0	0	1,663,485	

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	874,661	1,689,752			2,564,413	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	78,401	151,156			229,557	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,392				3,392	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		10,786			10,786	10
Other credits (specify):						11
					0	12
Total credits	81,793	161,942	0	0	243,735	13
Debits during year						14
Book cost of plant retired	12,844	18,229			31,073	15
Cost of removal		514			514	16
Other debits (specify):						17
					0	18
Total debits	12,844	18,743	0	0	31,587	19
Balance End of Year	943,610	1,832,951	0	0	2,776,561	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):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			71,878		71,878	68,754	2
Total Electric Utility					71,878	68,754	

Account	Total End of Year	Amount Prior Year	
Electric utility total	71,878	68,754	1
Water utility	4,695	6,524	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	76,573	75,278	

**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)				
1992 Mortgage Revenue Bonds	783	428	3,423	1
Total			<u><u>3,423</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	231,835	1
Changes during year (explain):		
TIF UPGRADES - ELECTRIC LINE PROJECT	49,556	2
TIF #6 - WATER - (MAINS \$15,928 & HYDRANTS \$1,500)	17,428	3
Balance end of year	298,819	

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)	
Waterworks Mortgage Revenue Bonds	05/01/1977	05/01/2007	5.45%	195,000	1
Water Mortgage Revenue Bonds	12/07/1992	12/07/2004	5.45%	105,000	2
Total Bonds (Account 221):				300,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1999 GO NOTE	07/30/1999	07/30/2009	4.50%	208,524	1
2002 GO NOTE	04/18/2002	04/18/2012	3.90%	129,000	2
1998 GO NOTE	05/15/1998	05/15/2008	4.75%	288,000	3
Total for Account 224				625,524	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	11,104	1
Accruals:		
Charged water department expense	65,410	2
Charged electric department expense	60,090	3
Charged sewer department expense	1,064	4
Other (explain):		
NONE		5
Total Accruals and other credits	126,564	
Taxes paid during year:		
County, state and local taxes	119,405	6
Social Security taxes	15,391	7
PSC Remainder Assessment	2,875	8
Other (explain):		
Wisconsin gross receipts tax	959	9
Total payments and other debits	138,630	
Balance end of year	(962)	

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)					
1977 MRB - Water	2,395	13,110	13,425	2,080	1
1992 MRB	810	11,952	12,322	440	2
Subtotal	3,205	25,062	25,747	2,520	
Advances from Municipality (223)					
State Trust Fund Loan	360	95	455	0	3
State Trust Fund Loan	2,552	747	3,299	0	4
1999 GO NOTES	8,344	9,991	10,860	7,475	5
2002 GO NOTES		3,553	2,508	1,045	6
1998 GO NOTES	10,185	14,886	16,296	8,775	7
Subtotal	21,441	29,272	33,418	17,295	
Other Long-Term Debt (224)					
CP-2 CUSTOMERS FOR BILLING ERROR	0	5,215	5,215	0	8
Subtotal	0	5,215	5,215	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	24,646	59,549	64,380	19,815	

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	725,527	172,415	0	0	0	897,942	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
WATER INSPECTION FEES	850					850	4
LINE UPGRADES - EXTENSIONS		838				838	5
STREET LIGHTING		16,782				16,782	6
Deduct charges (specify):							
PAYMENT TO DEVELOPER FOR OVERSIZING	14,080					14,080	7
Balance End of Year	712,297	190,035	0	0	0	902,332	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

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):		
ACCUMULATED LEAVE CASH ACCOUNT	23,012	2
Total (Acct. 124):	23,012	
Special Funds (125):		
REDEMPTION ACCOUNT	131,780	3
RESERVE ACCOUNT	215,887	4
DEPRECIATION ACCOUNT	292,098	5
Total (Acct. 125):	639,765	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,730	7
Electric	206,901	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	226,631	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work		12
Other (specify):		
REFUSE ACCOUNTS RECEIVABLE	9,222	13
SALES TAX REFUND AND MISCELLANEOUS CREDIT	4,218	14
Total (Acct. 143):	13,440	
Receivables from Municipality (145):		
UTILITY EXPENSES PAID BY VILLAGE	1,267	15
RECEIVABLE FROM TIF	10,108	16
Total (Acct. 145):	11,375	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	18	18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	19	19
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY - JOINT METERS	13,170	20
DUE TO CAPITAL PROJECTS FUND FOR STREET PROJECTS	135,482	21
INSURANCE, PAYROLL, TAX ROLL, MISC BILLS	67,464	22
Total (Acct. 233):	216,116	
Other Deferred Credits (253):		
PUBLIC BENEFITS	27,314	23
Total (Acct. 253):	27,314	

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	3,429,501	3,419,294	0	0	6,848,795	1
Materials and Supplies	5,609	70,316	0	0	75,925	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	909,135	1,761,351	0	0	2,670,486	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	718,912	181,225	0	0	900,137	6
Other (specify):					0	7
Average Net Rate Base	1,807,063	1,547,034	0	0	3,354,097	
Net Operating Income	93,569	83,511	0	0	177,080	8
Net Operating Income as a percent of Average Net Rate Base	5.18%	5.40%	N/A	N/A	5.28%	

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	265,327	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,652,276	3
Other (Specify):		4
Total Average Proprietary Capital	2,917,603	
Net Income		
Net Income	132,825	5
Percent Return on Proprietary Capital	4.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Electric rate increase effective in July, 2002.

5. Obligations incurred or assumed, excluding commercial paper.

New general obligation notes with the village for \$129,000.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

The \$5,215 recorded in account 224 should be in account 431. The income statement references this page as the place to record it. The interest expense is due to a refund to CP-2 customers for billing errors.

Identification and Ownership - Contacts (Page iv)

good filer

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Ten Terrace Court " PO Box 7398 " Madison, WI 53707-7398
608/249-6622 " 608/249-8532

ACCOUNTANTS' COMPILATION REPORT

Sauk City Electric and Water Department
Sauk City, 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 Sauk City Electric and Water Department, an enterprise fund of the Village of Sauk City 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.

/s/ VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 14, 2003

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	355,412	1
Total Sales of Water	355,412	
Other Operating Revenues		
Forfeited Discounts (470)	625	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	14,997	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,137	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,759	
Total Operating Revenues	373,171	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	20,768	8
Pumping Expenses (620-625)	29,811	9
Water Treatment Expenses (630-635)	6,766	10
Transmission and Distribution Expenses (640-655)	24,897	11
Customer Accounts Expenses (901-904)	14,378	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	39,171	14
Total Operation and Maintenance Expenses	135,791	
Other Operating Expenses		
Depreciation Expense (403)	78,401	15
Amortization Expense (404-407)		16
Taxes (408)	65,410	17
Total Other Operating Expenses	143,811	
Total Operating Expenses	279,602	
NET OPERATING INCOME	93,569	

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
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,184	70,898	164,930	4
Commercial	156	37,436	55,723	5
Industrial				6
Total Metered Sales to General Customers (461)	1,340	108,334	220,653	
Private Fire Protection Service (462)	9		3,945	7
Public Fire Protection Service (463)	1		123,150	8
Other Sales to Public Authorities (464)	17	2,722	7,664	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,367	111,056	355,412	

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)	123,150	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)	123,150	
Forfeited Discounts (470):		
Customer late payment charges	625	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	625	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF WATER PROPERTY	14,997	8
Total Rents from Water Property (472)	14,997	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,120	10
Other (specify): MISCELLANEOUS REVENUE	17	11
Total Other Water Revenues (474)	2,137	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	576	3
Maintenance of Water Source Plant (605)	20,192	4
Total Source of Supply Expenses	20,768	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,594	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	8,217	9
Total Pumping Expenses	29,811	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	184	10
Chemicals (631)	3,216	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	3,366	13
Total Water Treatment Expenses	6,766	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	4,694	14
Operation Supplies and Expenses (641)	67	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,926	16
Maintenance of Mains (651)	7,569	17
Maintenance of Services (652)	4,791	18
Maintenance of Meters (653)	3,720	19
Maintenance of Hydrants (654)	1,130	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	24,897	

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)	3,386	22
Accounting and Collecting Labor (902)	8,925	23
Supplies and Expenses (903)	2,067	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	14,378	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,028	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	11,746	30
Property Insurance (924)	1,003	31
Injuries and Damages (925)	1,878	32
Employee Pensions and Benefits (926)	17,868	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,648	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	39,171	
 Total Operation and Maintenance Expenses	135,791	

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		62,313	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,064	2
Net property tax equivalent		61,249	
Social Security		3,731	3
PSC Remainder Assessment		430	4
Other (specify): NONE			5
Total tax expense		65,410	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222350				3
County tax rate	mills		4.969860				4
Local tax rate	mills		6.903510				5
School tax rate	mills		10.777430				6
Voc. school tax rate	mills		1.553940				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.427090				10
Less: state credit	mills		1.606610				11
Net tax rate	mills		22.820480				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.903510				14
Combined School Tax Rate	mills		12.331370				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.234880				17
Total Tax Rate	mills		24.427090				18
Ratio of Local and School Tax to Total	dec.		0.787441				19
Total tax net of state credit	mills		22.820480				20
Net Local and School Tax Rate	mills		17.969770				21
Utility Plant, Jan. 1	\$	3,371,534	3,371,534				22
Materials & Supplies	\$	6,524	6,524				23
Subtotal	\$	3,378,058	3,378,058				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,378,058	3,378,058				26
Assessment Ratio	dec.		0.899500				27
Assessed Value	\$	3,038,563	3,038,563				28
Net Local & School Rate	mills		17.969770				29
Tax Equiv. Computed for Current Year	\$	54,602	54,602				30
Tax Equivalent per 1994 PSC Report	\$	62,313					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	62,313					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)	488		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	488	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	30,100		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)	211,100		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	241,200	0	
PUMPING PLANT			
Land and Land Rights (320)	5,945		12
Structures and Improvements (321)	226,691		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	497,185		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,098		20
Total Pumping Plant	732,919	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,891		23
Total Water Treatment Plant	11,891	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	123		24
Structures and Improvements (341)	32,262		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)			488	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	488	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			30,100	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)			211,100	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	241,200	
PUMPING PLANT				
Land and Land Rights (320)			5,945	12
Structures and Improvements (321)			226,691	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			497,185	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,098	20
Total Pumping Plant	0	0	732,919	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,891	23
Total Water Treatment Plant	0	0	11,891	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			123	24
Structures and Improvements (341)			32,262	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)	392,712		26
Transmission and Distribution Mains (343)	1,289,166	65,200	27
Fire Mains (344)	0		28
Services (345)	297,534	20,613	29
Meters (346)	131,668	8,834	30
Hydrants (348)	185,240	20,766	31
Other Transmission and Distribution Plant (349)	1,649		32
Total Transmission and Distribution Plant	2,330,354	115,413	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	445		35
Computer Equipment (391.1)	28,617		36
Transportation Equipment (392)	16,701	8,865	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	4,380	4,500	39
Laboratory Equipment (395)	513		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	3,843		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	183		45
Total General Plant	54,682	13,365	
Total utility plant in service directly assignable	3,371,534	128,778	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,371,534	128,778	

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)			392,712 26
Transmission and Distribution Mains (343)	4,014		1,350,352 27
Fire Mains (344)			0 28
Services (345)	2,192		315,955 29
Meters (346)	2,400		138,102 30
Hydrants (348)	1,238		204,768 31
Other Transmission and Distribution Plant (349)			1,649 32
Total Transmission and Distribution Plant	9,844	0	2,435,923
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			445 35
Computer Equipment (391.1)			28,617 36
Transportation Equipment (392)	2,500		23,066 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	500		8,380 39
Laboratory Equipment (395)			513 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			3,843 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			183 45
Total General Plant	3,000	0	65,047
Total utility plant in service directly assignable	12,844	0	3,487,468
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,844	0	3,487,468

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			10,301	10,301	1
February			8,884	8,884	2
March			9,903	9,903	3
April			10,789	10,789	4
May			10,279	10,279	5
June			11,198	11,198	6
July			15,625	15,625	7
August			12,648	12,648	8
September			12,191	12,191	9
October			10,198	10,198	10
November			9,682	9,682	11
December			10,549	10,549	12
Total annual pumpage	0	0	132,247	132,247	
Less: Water sold				111,056	13
Volume pumped but not sold				21,191	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				3,750	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,750	19
Volume pumped but unaccounted for				17,441	20
Percent of water lost				13%	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.)				933	23
Date of maximum: 9/23/2002					24
Cause of maximum:					25
hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				309	26
Date of minimum: 4/2/2002					27
Total KWH used for pumping for the year				377,695	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)	
1100 BATES	BG 954	560	10	166	Yes	1
241 ASH	CN 884	280	10	186	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	#1 BOOSTER	#2 BOOSTER	BG 954	1
Location	124 ASH	124 ASH	1314 BATES	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	CORNELL	CORNELL	LAYNE	5
Year Installed	1993	1993	1987	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	1,200	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	HIGH TRUSH	9 10
Year Installed	1993	1993	1987	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CN884	GENERATOR		14
Location	124 ASH	124 ASH		15
Purpose	P	S		16
Destination	D	D		17
Pump Manufacturer	LAYNE	???		18
Year Installed	1993	1993		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,200	1,000		21
Pump Motor or Standby Engine Mfr	USEM	CUMMINGS		22 23
Year Installed	1993	1993		24
Type	ELECTRIC	NATURAL GAS		25
Horsepower	100	319		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	#2	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1976	1993		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	135	12		6
Total capacity in gallons (actual)	300,000	300		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.)	300.0000	300.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		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	4.000	3,501	0	740	0	2,761	1
M	D	6.000	65,397	520	420	0	65,497	2
M	D	8.000	12,449	0	0	0	12,449	3
M	D	10.000	31,969	1,364	0	0	33,333	4
Total Within Municipality			113,316	1,884	1,160	0	114,040	
Total Utility			113,316	1,884	1,160	0	114,040	

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	891	6	8	0	889		1
L	0.750	149	0	0	0	149		2
M	1.000	135	19	19	0	135		3
M	1.250	4	0	0	0	4		4
M	1.500	20	0	0	0	20		5
M	2.000	25	0	0	0	25		6
Total Utility		1,224	25	27	0	1,222	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,257	120	120	0	1,257	221	1
1.000	19	0	0	0	19	0	2
1.250	2	0	0	0	2	0	3
1.500	26	0	0	0	26	0	4
2.000	16	2	0	0	18	18	5
3.000	4	0	0	0	4	3	6
4.000	2	0	0	0	2	1	7
Total:	1,326	122	120	0	1,328	243	

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)	
0.750	1,092	99	0	6	0	60	1,257	1
1.000	0	14	0	2	0	3	19	2
1.250	0	2	0	0	0	0	2	3
1.500	1	24	0	1	0	0	26	4
2.000	0	11	0	7	0	0	18	5
3.000	0	3	0	0	0	1	4	6
4.000	0	0	0	1	0	1	2	7
Total:	1,093	153	0	17	0	65	1,328	

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	185	7	5		187	2
Total Fire Hydrants	185	7	5	0	187	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	185
Number of distribution system valves end of year:	453
Number of distribution valves operated during year:	380

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 605 - utility was required by the DNR to pull the pump and well casing to test in 2002.

Water Mains (Page W-15)

10" main financed by utility (\$49,272), 6" main financed by TIF/CIAC (\$15,928) for total of \$65,200

Water Services (Page W-16)

All additions financed by the utility.

Hydrants and Distribution System Valves (Page W-18)

Of total additions, \$1,727 financed by TIF, remaining financed by the utility.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,092,822	1
Total Sales of Electricity	<u>2,092,822</u>	
Other Operating Revenues		
Forfeited Discounts (450)	4,233	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,282	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,940	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	<u>10,455</u>	
Total Operating Revenues	<u>2,103,277</u>	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,512,388	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	104,864	11
Customer Accounts Expenses (901-904)	14,232	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	177,036	14
Total Operation and Maintenance Expenses	<u>1,808,520</u>	
Other Expenses		
Depreciation Expense (403)	151,156	15
Amortization Expense (404-407)		16
Taxes (408)	60,090	17
Total Other Expenses	<u>211,246</u>	
Total Operating Expenses	<u>2,019,766</u>	
NET OPERATING INCOME	<u><u>83,511</u></u>	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,233	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,233	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTS FROM ELECTRIC PROPERTY	1,282	5
Total Rent from Electric Property (454)	1,282	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS REVENUE	4,940	7
Total Other Electric Revenues (456)	4,940	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,512,388	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,512,388	
Total Power Production Expenses	1,512,388	
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)	9,389	20
Line and Station Labor (561)	11,229	21
Line and Station Supplies and Expenses (562)	19,029	22
Street Lighting and Signal System Expenses (565)	47	23
Meter Expenses (566)	6,588	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	12,016	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	40,116	28
Maintenance of Line Transformers (573)	296	29
Maintenance of Street Lighting and Signal Systems (574)	5,741	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)	413	32
Total Distribution Expenses	104,864	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,405	33
Accounting and Collecting Labor (902)	9,016	34
Supplies and Expenses (903)	1,811	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	14,232	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,019	38
Office Supplies and Expenses (921)	7,142	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	29,438	41
Property Insurance (924)	2,037	42
Injuries and Damages (925)	17,342	43
Employee Pensions and Benefits (926)	68,183	44
Regulatory Commission Expenses (928)	17,306	45
Miscellaneous General Expenses (930)	16,060	46
Transportation Expenses (933)	9,219	47
Maintenance of General Plant (935)	290	48
Total Administrative and General Expenses	177,036	
Total Operation and Maintenance Expenses	1,808,520	

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		45,024	1
Social Security		11,662	2
Wisconsin Gross Receipts Tax		959	3
PSC Remainder Assessment		2,445	4
Other (specify): NONE			5
Total tax expense		60,090	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.222350				2
County tax rate	mills		4.969860				3
Local tax rate	mills		6.903510				4
School tax rate	mills		10.777430				5
Voc. school tax rate	mills		1.553940				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		24.427090				9
Less: state credit	mills		1.606610				10
Net tax rate	mills		22.820480				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.903510				12
Combined School Tax Rate	mills		12.331370				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		19.234880				15
Total Tax Rate	mills		24.427090				16
Ratio of Local and School Tax to Total	dec.		0.787441				17
Total tax net of state credit	mills		22.820480				18
Net Local and School Tax Rate	mills		17.969770				19
Utility Plant, Jan. 1	\$	3,342,152	3,342,152				20
Materials & Supplies	\$	68,754	68,754				21
Subtotal	\$	3,410,906	3,410,906				22
Less: Plant Outside Limits	\$	625,427	625,427				23
Taxable Assets	\$	2,785,479	2,785,479				24
Assessment Ratio	dec.		0.899500				25
Assessed Value	\$	2,505,538	2,505,538				26
Net Local & School Rate	mills		17.969770				27
Tax Equiv. Computed for Current Year	\$	45,024	45,024				28
Tax Equivalent per 1994 PSC Report	\$	39,635					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	45,024					31

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	86		34
Structures and Improvements (361)	47,791		35
Station Equipment (362)	150,289	408	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	489,376	20,662	38
Overhead Conductors and Devices (365)	486,093	61,595	39
Underground Conduit (366)	25,426	4,847	40
Underground Conductors and Devices (367)	500,022	32,512	41
Line Transformers (368)	720,723	14,700	42
Services (369)	238,089	10,396	43
Meters (370)	162,461	5,540	44
Installations on Customers' Premises (371)	549		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	167,306	682	47
Total Distribution Plant	2,988,211	151,342	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	29,947		49
Office Furniture and Equipment (391)	13,481		50
Computer Equipment (391.1)	49,385		51
Transportation Equipment (392)	150,555	17,350	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	23,519	2,350	54
Laboratory Equipment (395)	2,596		55
Power Operated Equipment (396)	63,600		56
Communication Equipment (397)	17,443	1,471	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			86 34
Structures and Improvements (361)			47,791 35
Station Equipment (362)			150,697 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,052		508,986 38
Overhead Conductors and Devices (365)	3,031		544,657 39
Underground Conduit (366)			30,273 40
Underground Conductors and Devices (367)	1,530		531,004 41
Line Transformers (368)	8,075		727,348 42
Services (369)	281		248,204 43
Meters (370)	1,760		166,241 44
Installations on Customers' Premises (371)			549 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			167,988 47
Total Distribution Plant	15,729	0	3,123,824
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			29,947 49
Office Furniture and Equipment (391)			13,481 50
Computer Equipment (391.1)			49,385 51
Transportation Equipment (392)	2,500		165,405 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			25,869 54
Laboratory Equipment (395)			2,596 55
Power Operated Equipment (396)			63,600 56
Communication Equipment (397)			18,914 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	3,415		58
Other Tangible Property (399)	0		59
Total General Plant	353,941	21,171	
Total utility plant in service directly assignable	3,342,152	172,513	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	3,342,152	172,513	

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)			3,415 58
Other Tangible Property (399)			0 59
Total General Plant	2,500	0	372,612
Total utility plant in service directly assignable	18,229	0	3,496,436
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	18,229	0	3,496,436

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	1.98	48.86	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		4.60	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	11	7
Nonfarm	52	8
Total	63	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	63	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	5,704	Thursday	12/27/2001	18:00	2,923	1
February	02	5,569	Thursday	01/31/2002	18:00	3,024	2
March	03	5,340	Thursday	03/21/2002	20:00	2,779	3
April	04	5,387	Tuesday	04/16/2002	14:00	2,722	4
May	05	5,140	Monday	05/06/2002	15:00	2,570	5
June	06	7,329	Tuesday	06/25/2002	17:00	3,197	6
July	07	7,714	Monday	07/08/2002	15:00	3,521	7
August	08	7,633	Tuesday	07/30/2002	17:00	3,182	8
September	09	7,362	Monday	09/09/2002	17:00	3,211	9
October	10	5,563	Monday	09/30/2002	15:00	2,707	10
November	11	5,463	Thursday	11/21/2002	18:00	2,657	11
December	12	5,968	Monday	12/09/2002	19:00	3,110	12
Total		74,172				35,603	

System Name Sauk City Water & Light

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

Type of Reading	Supplier
15 minutes integrated	Alliant Utilities

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	35,594	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	35,594	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	34,212	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	34,212	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	1,382	25
Total Energy Losses	1,382	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.8827%	27
Total Disposition of Energy	35,594	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	1,366	11,731		1
Total Sales for Residential Sales		1,366	11,731		
Commercial & Industrial					
COMMERCIAL	CG-1	251	6,822		2
LARGE POWER	CP-1	26	8,616		3
LARGE POWER TOD	CP-2	4	6,690		4
Total Sales for Commercial & Industrial		281	22,128		
Public Street & Highway Lighting					
PUBLIC STREET LIGHTING	MS-1	1	346		5
ATHLETIC FIELD LIGHTING	MS-2	1	7		6
Total Sales for Public Street & Highway Lighting		2	353		
Sales for Resale					
NONE					7
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,649	34,212		

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)	
		763,485	26,802	790,287	1
0	0	763,485	26,802	790,287	
		444,961	16,338	461,299	2
26,343	32,709	452,428	20,659	473,087	3
16,189	18,308	311,856	16,925	328,781	4
42,532	51,017	1,209,245	53,922	1,263,167	
		38,687	235	38,922	5
		416	30	446	6
0	0	39,103	265	39,368	
				0	7
0	0	0	0	0	
42,532	51,017	2,011,833	80,989	2,092,822	

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	Alliant Utilities				1
Point of Delivery	SAUK CITY				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	12.4				4
Point of Metering	Alliant Sub-Station				5
Total of 12 Monthly Maximum Demands -- kW	74,172				6
Average load factor	65.7376%				7
Total Cost of Purchased Power	1,512,388				8
Average cost per kWh	0.0425				9
On-Peak Hours (if applicable)	8:00 - 22:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,392	1,530			12
February	1,463	1,560			13
March	1,386	1,393			14
April	1,403	1,319			15
May	1,294	1,276			16
June	1,528	1,668			17
July	1,735	1,785			18
August	1,627	1,554			19
September	1,510	1,700			20
October	1,410	1,296			21
November	1,353	1,303			22
December	1,408	1,701			23
Total kWh (000)	17,509	18,085			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Shop					1
Voltage--High Side	12					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	3,000					5
Number of Spare Transformers on Hand	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)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(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	1,660	397	29,853	1
Acquired during year	101	7	935	2
Total	1,761	404	30,788	3
Retired during year	44	9	3,750	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,717	395	27,038	6
Number end of year accounted for as follows:				7
In customers' use	1,644	348	23,900	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	73	47	3,138	12
Total end of year	1,717	395	27,038	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	197	196,215	1
Sodium Vapor	250	126	149,640	2
Total		323	345,855	
Ornamental				
NONE				3
Total		0	0	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 574 - Utility repaired more street lights in 2001.
Account 920 - The village administrator's time was allocated in 2001. In 2002, actual time incurred is recorded versus an allocation.
Account 925 - Increased insurance premiums during 2002.
Account 928 - Electric rate study costs
Account 933 - Prior year included truck repairs.

Electric Utility Plant in Service (Page E-06)

Account 365 - A continuation of the overhead line replacement project, including additions financed by the TIF District.
