



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WATERLOO WATER & LIGHT COMMISSION

Principal Office: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

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: WATERLOO WATER & LIGHT COMMISSION

Utility Address: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: EUGENE D. WEIHERT

Title: UTILITY SUPERINTENDENT

Office Address:

575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

E-mail Address: eugene Weihert@wppisys.org

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: RAYMOND ROBERTSON

Title: COMMISSION PRESIDENT

Office Address:

440 LESCHINGER ST.
WATERLOO, WI 53594

Telephone: (920) 478 - 2047

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/28/2003

Period covered by most recent audit: 01/01/2002 - 12/31/2002

Names and titles of utility management including manager or superintendent:

Name: EUGENE D. WEIHERT

Title: UTILITY SUPERINTENDENT

Office Address:

575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

E-mail Address: eugenewehert@wppisys.org

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

Names of members of utility commission/committee:

CLIFFORD BUTZINE, COMMISSIONER
FRED HOLAUS, COMMISSIONER
DENNIS MOUNGEY, COMMISSION VICE PRESIDENT
HUBERT PANN, COMMISSION SECRETARY

Is sewer service rendered by the utility? YES

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)	4,355,465	3,958,281	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,649,704	3,405,049	2
Depreciation Expense (403)	184,057	179,818	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	174,875	163,614	5
Total Operating Expenses	4,008,636	3,748,481	
Net Operating Income	346,829	209,800	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	346,829	209,800	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	159,048	218,004	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	112,495	126,216	10
Miscellaneous Nonoperating Income (421)	0	19,986	11
Total Other Income	271,543	364,206	
Total Income	618,372	574,006	
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	618,372	574,006	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	245,233	169,685	14
Amortization of Debt Discount and Expense (428)	18,319	4,799	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	2,867	17
Other Interest Expense (431)	1	28	18
Interest Charged to Construction--Cr. (432)	63,186		19
Total Interest Charges	200,367	177,379	
Net Income	418,005	396,627	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,775,728	3,379,101	20
Balance Transferred from Income (433)	418,005	396,627	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	19,987	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)	4,173,746	3,775,728	

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):		
NON-REGULATED SEWER OPERATIONS	159,048	3
Total (Acct. 417):	159,048	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	112,495	5
Total (Acct. 419):	112,495	
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):		
CIAC FOR 2001	19,987	10
Total (Acct. 435)--Debit:	19,987	
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 and 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	375,838	3,979,627	0	0	4,355,465	1
Less: interdepartmental sales	4,798	116,149	0	0	120,947	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	292	1,572			1,864	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	370,748	3,861,906	0	0	4,232,654	

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	86,314	525	86,839	1
Electric operating expenses	185,856	2,667	188,523	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	96,924	849	97,773	5
Merchandising and jobbing	2,729		2,729	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	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	780		780	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	4,041	(4,041)	0	18
All other accounts	27,781		27,781	19
Total Payroll	404,425	0	404,425	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	9,099,449	6,764,188	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,361,725	2,160,962	2
Net Utility Plant	6,737,724	4,603,226	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,737,724	4,603,226	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,285,389	4,863,992	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,584,359	2,422,685	6
Net Nonutility Property	2,701,030	2,441,307	
Investment in Municipality (123)	0	0	7
Other Investments (124)	357,321	364,122	8
Special Funds (125-128)	1,812,038	1,573,343	9
Total Other Property and Investments	4,870,389	4,378,772	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	70,131	238,569	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	325	225	12
Temporary Cash Investments (136)	1,388,044	551,984	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	436,708	371,343	15
Other Accounts Receivable (143)	63,873	69,489	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	30,323	21,026	18
Materials and Supplies (151-163)	94,957	89,190	19
Prepayments (165)	21,829	4,573	20
Interest and Dividends Receivable (171)	4,279	7,868	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,110,469	1,354,267	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	100,556	26,735	24
Other Deferred Debits (182-186)	0	3,024	25
Total Deferred Debits	100,556	29,759	
Total Assets and Other Debits	13,819,138	10,366,024	

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)	183,690	183,690	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,173,746	3,775,728	28
Total Proprietary Capital	4,357,436	3,959,418	
LONG-TERM DEBT			
Bonds (221-222)	5,635,000	2,765,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	62,405	121,981	31
Total Long-Term Debt	5,697,405	2,886,981	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	50	50	32
Accounts Payable (232)	444,472	236,535	33
Payables to Municipality (233)	15,964	12,645	34
Customer Deposits (235)			35
Taxes Accrued (236)	146,875	135,626	36
Interest Accrued (237)	74,573	31,174	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	8,313	11,164	40
Miscellaneous Current and Accrued Liabilities (242)		0	41
Total Current and Accrued Liabilities	690,247	427,194	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	10,289	11,755	43
Other Deferred Credits (253)	388,497	379,246	44
Total Deferred Credits	398,786	391,001	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	77,335	58,072	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	77,335	58,072	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,597,929	2,643,358	49
Total Liabilities and Other Credits	13,819,138	10,366,024	

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)	3,099,593	0	0	3,652,445	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)	8,901			147,764	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	256,035			1,934,711	7
Total Utility Plant	3,364,529	0	0	5,734,920	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	566,766	0	0	1,794,959	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	566,766	0	0	1,794,959	
Net Utility Plant	2,797,763	0	0	3,939,961	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	491,947	1,669,015			2,160,962	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	70,281	113,776			184,057	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,554				3,554	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	7,329	24,730			32,059	9
Salvage	24	603			627	10
Other credits (specify):						11
To adjust account balances	5				5	12
Total credits	81,193	139,109	0	0	220,302	13
Debits during year						14
Book cost of plant retired	6,374	11,401			17,775	15
Cost of removal	0	1,764			1,764	16
Other debits (specify):						17
					0	18
Total debits	6,374	13,165	0	0	19,539	19
Balance End of Year	566,766	1,794,959	0	0	2,361,725	20
						21
						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	4,842,629	10,663	66	4,853,226	1
Other (specify):					
PROPERTY HELD FOR FUTURE USE	21,363			21,363	2
CONSTRUCTION WORK IN PROGRESS		410,800		410,800	3
Total Nonutility Property (121)	4,863,992	421,463	66	5,285,389	
Less accum. prov. depr. & amort. (122)	2,422,685	161,740	66	2,584,359	4
 Net Nonutility Property	 2,441,307	 259,723	 0	 2,701,030	

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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			81,115		81,115	75,764	3
Total Electric Utility					81,115	75,764	

Account	Total End of Year	Amount Prior Year	
Electric utility total	81,115	75,764	1
Water utility (154)	13,842	13,426	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	94,957	89,190	

**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)				
1993 BOND ISSUE	17,359	428	0	1
1997 BOND ISSUE	960	428	8,416	2
2002 BOND ISSUE	92,140	428	92,140	3
Total			100,556	
Unamortized premium on debt (251)				
NONE	0			4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	183,690	1
Changes during year (explain):		2
Balance end of year	<u><u>183,690</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 BOND ISSUE	06/23/1993	11/01/2009	4.83%	0	1
1997 BOND ISSUE	09/03/1997	11/01/2014	5.90%	1,275,000	2
2002 BOND ISSUE	09/15/2002	11/01/2022	4.48%	4,360,000	3
Total Bonds (Account 221):				5,635,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 5,635,000

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 STATE TRUST FUND LOAN	03/03/1999	03/15/2003	4.75%	62,405	1
Total for Account 224				62,405	
Notes Payable (231)					
CUSTOMER DEPOSITS	01/01/2002	12/31/2002	1.50%	50	2
Total for Account 231				50	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	135,626	1
Accruals:		
Charged water department expense	74,086	2
Charged electric department expense	102,191	3
Charged sewer department expense	8,555	4
Other (explain):		
NONE		5
Total Accruals and other credits	184,832	
Taxes paid during year:		
County, state and local taxes	136,180	6
Social Security taxes	31,206	7
PSC Remainder Assessment	3,864	8
Other (explain):		
Gross Revenues License Fee Assessment	2,333	9
Total payments and other debits	173,583	
Balance end of year	146,875	

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)					
None	0			0	1
1993 & 1997 MRB's	26,574	145,300	159,447	12,427	2
2002 REVENUE BONDS		98,550	38,766	59,784	3
Subtotal	26,574	243,850	198,213	72,211	
Advances from Municipality (223)					
None	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1999 STATE TRUST FUND LOAN	4,586	1,383	3,622	2,347	5
Subtotal	4,586	1,383	3,622	2,347	
Notes Payable (231)					
Customer Deposits	14	1	0	15	6
Subtotal	14	1	0	15	
Total	31,174	245,234	201,835	74,573	

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	938,155	480,905	0	1,224,298	0	2,643,358	1
Add credits during year:							
For Services	4,500	4,914				9,414	2
For Mains	5,450					5,450	3
Other (specify):							
CIAC FOR 2001	10,734	9,253				19,987	4
Deduct charges (specify):							
AMORTIZATION OF GRANTS				80,280		80,280	5
Balance End of Year	958,839	495,072	0	1,144,018	0	2,597,929	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	357,321	2
Total (Acct. 124):	357,321	
Sinking Funds (125):		
BOND RESERVE	369,156	3
BOND CONSTRUCITON	312,007	4
WWTP EQUIPMENT REPLACEMENT	848,289	5
BOND REDEMPTION	282,586	6
Total (Acct. 125):	1,812,038	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,302	12
Electric	407,406	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	436,708	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	55,197	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 Accounts Receivable (143):		
Merchandising, jobbing and contract work	8,676	17
Other (specify):		
NONE		18
Total (Acct. 143):	63,873	
Receivables from Municipality (145):		
DELINQUENT BILLS ON PROPERTY TAX ROLL	27,776	19
PUBLIC FIRE PROTECTION TRUE-UP	2,547	20
Total (Acct. 145):	30,323	
Prepayments (165):		
INSURANCE	21,829	21
Total (Acct. 165):	21,829	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
GARBAGE COLLECTIONS	15,964	27
Total (Acct. 233):	15,964	
Other Deferred Credits (253):		
PUBLIC BENEFITS PROGRAM	29,719	28
DEFERRED REVENUE	358,778	29
Total (Acct. 253):	388,497	

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	3,088,073	3,587,474	0	0	6,675,547	1
Materials and Supplies	13,634	78,439	0	0	92,073	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	529,356	1,731,987	0	0	2,261,343	4
Customer Advances for Construction	10,177	112			10,289	5
Contributions in Aid of Construction	948,497	487,988	0	0	1,436,485	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,613,677	1,445,826	0	0	3,059,503	
Net Operating Income	51,532	295,297	0	0	346,829	8
Net Operating Income as a percent of Average Net Rate Base						
	3.19%	20.42%	N/A	N/A	11.34%	

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	183,690	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,974,737	3
Other (Specify):		4
Total Average Proprietary Capital	4,158,427	
Net Income		
Net Income	418,005	5
Percent Return on Proprietary Capital	10.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The construction of the new office and garage facility began in early 2002, with completion in the spring of 2003.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

An electric rate increase was authorized by the PSC in docket 6220-ER-103, issued June 6, 2002, with an expected rate of return of 7.5%.

5. Obligations incurred or assumed, excluding commercial paper.

Existing bond debt was refinanced along with the issuance of \$4,360,000 Combined Utility Revenue Refunding Bonds, Series 2002, to finance the cost of the new office and garage facility.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Acct. 435 - For the year ended December 31, 2001, the utility implemented GASB 33 relating to the recording of CIAC. As instructed, current year contributions were recorded in account 421. These were reported in the 2001 annual report as a revenue rather than as part of the account 271 balance in error. This adjustment is to increase the cumulative balance in account 271 to reflect those 2001 contributions (thus reducing the cumulative balance in 216 earned surplus).

Distribution of Total Payroll (Page F-05)

All other accounts (\$27,781) is Construction Work in Progress, relating to the construction of the new office and garage facility.

Contributions in Aid of Construction (Account 271) (Page F-18)

CIAC for 2001 - For the year ended December 31, 2001, the utility implemented GASB 33 relating to the recording of CIAC. As instructed, current year contributions were recorded in account 421. These were reported in the 2001 annual report as a revenue rather than as part of the account 271 balance in error. This adjustment is to increase the cumulative balance in account 271 to reflect those 2001 contributions (thus reducing the cumulative balance in 216 earned surplus).

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

10/29/03 response:
Dear Ms. Engelke:

This is my response to the analytical review of the 2002 Annual Report for Waterloo Water & Light:

1. The water contribution shown on page F-18 should have been:

For Mains \$4,250.00
For Hydrants \$1,200.00

2. Concerning the 13% water loss in 2002. We detected a major leak in a 2" water service at an apartment building. The service was repaired in July, and the water loss since then is substantially less. The utility has also been testing the large water meters for accuracy.

Thank you,

Debbie Hotmar
Office Manager
Waterloo Water & Light

10/9/03 email:
Dear Mr. Weihert:

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

- 1. Page W-8 of the 2002 annual report shows a \$4,250 addition to Account 343, Mains for an 8-inch main. Page F-18 shows a contribution for mains in the amount of \$5,450. This main was financed by developers. Please explain why the contribution is greater than the amount added to plant.
- 2. Page W-12 shows that water loss increased from 5% in 2001 to 13% in 2003. Please explain what steps the utility is taking to ensure that the water loss does not increase to a higher level.

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.

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	367,166	1
Total Sales of Water	367,166	
Other Operating Revenues		
Forfeited Discounts (470)	1,154	2
Miscellaneous Service Revenues (471)	4,764	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,754	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,672	
Total Operating Revenues	375,838	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	19,778	8
Pumping Expenses (620-633)	57,408	9
Water Treatment Expenses (640-652)	15,802	10
Transmission and Distribution Expenses (660-678)	33,534	11
Customer Accounts Expenses (901-905)	8,161	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	46,658	14
Total Operation and Maintenance Expenses	181,341	
Other Operating Expenses		
Depreciation Expense (403)	70,281	15
Amortization Expense (404-407)		16
Taxes (408)	72,684	17
Total Other Operating Expenses	142,965	
Total Operating Expenses	324,306	
NET OPERATING INCOME	51,532	

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	1,038	57,849	102,198	4
Commercial	138	51,177	44,530	5
Industrial	13	202,269	111,004	6
Total Metered Sales to General Customers (461)	1,189	311,295	257,732	
Private Fire Protection Service (462)	11		7,272	7
Public Fire Protection Service (463)	1		89,112	8
Other Sales to Public Authorities (464)	12	3,935	4,740	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	3,256	3,512	11
Interdepartmental Sales (467)	1	7,059	4,798	12
Total Sales of Water	1,215	325,545	367,166	

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)
Portland Sanitary District	City limits	3,256	3,512 1
Total		3,256	3,512

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)	89,112	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)	89,112	
Forfeited Discounts (470):		
Customer late payment charges	1,154	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,154	
Miscellaneous Service Revenues (471):		
PRIVATE WELL SAMPLING; SALES OF MATERIAL	4,764	7
Total Miscellaneous Service Revenues (471)	4,764	
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	2,752	10
Other (specify):		
MATERIAL SOLD	2	11
Total Other Water Revenues (474)	2,754	
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	8,210	1
Operation Labor and Expenses (601)	11,568	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	19,778	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	23,331	17
Pumping Labor and Expenses (624)	15,657	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,403	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	43	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	13,974	25
Total Pumping Expenses	57,408	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	5,991	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	8,259	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,552	33
Total Water Treatment Expenses	15,802	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	1,053	35
Transmission and Distribution Lines Expenses (662)	5,930	36
Meter Expenses (663)	2,715	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	6,889	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	9,282	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	7,665	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	33,534	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	6,297	51
Customer Records and Collection Expenses (903)	1,572	52
Uncollectible Accounts (904)	292	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	8,161	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,565	56
Office Supplies and Expenses (921)	1,569	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	2,574	59
Property Insurance (924)	1,127	60
Injuries and Damages (925)	1,711	61
Employee Pensions and Benefits (926)	26,115	62
Regulatory Commission Expenses (928)	75	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,486	65
Rents (931)		66
Maintenance of General Plant (932)	1,436	67
Total Administrative and General Expenses	46,658	
 Total Operation and Maintenance Expenses	 181,341	

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		67,111	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,402	2
Net property tax equivalent		65,709	
Social Security		6,557	3
PSC Remainder Assessment		418	4
Other (specify): NONE			5
Total tax expense		<u>72,684</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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192852				3
County tax rate	mills		4.697566				4
Local tax rate	mills		10.444198				5
School tax rate	mills		10.362842				6
Voc. school tax rate	mills		1.347793				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.045251				10
Less: state credit	mills		1.553248				11
Net tax rate	mills		25.492003				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.444198				14
Combined School Tax Rate	mills		11.710635				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.154833				17
Total Tax Rate	mills		27.045251				18
Ratio of Local and School Tax to Total	dec.		0.819176				19
Total tax net of state credit	mills		25.492003				20
Net Local and School Tax Rate	mills		20.882449				21
Utility Plant, Jan. 1	\$	3,085,454	3,085,454				22
Materials & Supplies	\$	13,426	13,426				23
Subtotal	\$	3,098,880	3,098,880				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,098,880	3,098,880				26
Assessment Ratio	dec.		1.037066				27
Assessed Value	\$	3,213,743	3,213,743				28
Net Local & School Rate	mills		20.882449				29
Tax Equiv. Computed for Current Year	\$	67,111	67,111				30
Tax Equivalent per 1994 PSC Report	\$	28,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	67,111					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	2,012		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)	22,223		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	51,335		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	75,570	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	578,633		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	174,273		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,086		20
Total Pumping Plant	754,992	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,068		23
Total Water Treatment Plant	4,068	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,017		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)			2,012	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)			22,223	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			51,335	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	75,570	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			578,633	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			174,273	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,086	20
Total Pumping Plant	0	0	754,992	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,068	23
Total Water Treatment Plant	0	0	4,068	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,017	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	83,086		26
Transmission and Distribution Mains (343)	1,456,409	4,250	27
Fire Mains (344)	0		28
Services (345)	261,126	4,500	29
Meters (346)	129,505	5,833	30
Hydrants (348)	151,128	6,245	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,083,271	20,828	
GENERAL PLANT			
Land and Land Rights (389)	38		33
Structures and Improvements (390)	7,305		34
Office Furniture and Equipment (391)	886		35
Computer Equipment (391.1)	9,777	64	36
Transportation Equipment (392)	55,108		37
Stores Equipment (393)	0	4,939	38
Tools, Shop and Garage Equipment (394)	84,142	1,810	39
Laboratory Equipment (395)	973		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	423	1,243	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0	530	44
Other Tangible Property (399)	0		45
Total General Plant	158,652	8,586	
Total utility plant in service directly assignable	3,076,553	29,414	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,076,553	29,414	

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)			83,086 26
Transmission and Distribution Mains (343)			1,460,659 27
Fire Mains (344)			0 28
Services (345)			265,626 29
Meters (346)	6,346		128,992 30
Hydrants (348)			157,373 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,346	0	2,097,753
GENERAL PLANT			
Land and Land Rights (389)			38 33
Structures and Improvements (390)			7,305 34
Office Furniture and Equipment (391)	28		858 35
Computer Equipment (391.1)			9,841 36
Transportation Equipment (392)			55,108 37
Stores Equipment (393)			4,939 38
Tools, Shop and Garage Equipment (394)			85,952 39
Laboratory Equipment (395)			973 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,666 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			530 44
Other Tangible Property (399)			0 45
Total General Plant	28	0	167,210
Total utility plant in service directly assignable	6,374	0	3,099,593
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,374	0	3,099,593

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	1,388	2.90%	644	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	6,667	1.80%	924	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	8,055		1,568	
PUMPING PLANT				
Structures and Improvements (321)	65,752	3.20%	18,516	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	22,858	4.40%	7,668	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,086	1.00%		15
Total Pumping Plant	90,696		26,184	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	(1,478)	6.00%	244	17
Total Water Treatment Plant	(1,478)		244	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	54,979	1.90%	1,579	19
Transmission and Distribution Mains (343)	110,986	1.30%	18,961	20
Fire Mains (344)	0			21
Services (345)	65,046	2.90%	7,638	22
Meters (346)	50,233	5.50%	7,109	23
Hydrants (348)	25,221	2.20%	3,394	24
Other Transmission and Distribution Plant (349)	(2)	1.00%		25
Total Transmission and Distribution Plant	306,463		38,681	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					2,032	4
315					0	5
316					7,591	6
317					0	7
	0	0	0	0	9,623	
321					84,268	8
322					0	9
323					0	10
324					0	11
325					30,526	12
326					0	13
327					0	14
328					2,086	15
	0	0	0	0	116,880	
331					0	16
332					(1,234)	17
	0	0	0	0	(1,234)	
341					0	18
342					56,558	19
343					129,947	20
344					0	21
345					72,684	22
346	6,346		24		51,020	23
348					28,615	24
349				2	0	25
	6,346	0	24	2	338,824	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	2,652	2.90%	212	26
Office Furniture and Equipment (391)	341	5.80%	51	27
Computer Equipment (391.1)	8,086	26.70%	1,755	28
Transportation Equipment (392)	31,988	13.30%	7,329	29
Stores Equipment (393)	0	2.00%	99	30
Tools, Shop and Garage Equipment (394)	43,886	5.80%	4,933	31
Laboratory Equipment (395)	973	1.00%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	285	9.20%	96	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0	2.90%	15	36
Other Tangible Property (399)	0			37
Total General Plant	88,211		14,490	
Total accum. prov. directly assignable	491,947		81,167	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 491,947		 81,167	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					2,864	26
391	28				364	27
391.1					9,841	28
392					39,317	29
393					99	30
394					48,819	31
395					973	32
396					0	33
397					381	34
397.1					0	35
398					15	36
399					0	37
	28	0	0	0	102,673	
	6,374	0	24	2	566,766	
					0	38
	6,374	0	24	2	566,766	

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			28,605	28,605	1
February			24,989	24,989	2
March			30,516	30,516	3
April			28,754	28,754	4
May			28,384	28,384	5
June			35,340	35,340	6
July			39,733	39,733	7
August			36,801	36,801	8
September			33,919	33,919	9
October			30,872	30,872	10
November			25,999	25,999	11
December			29,587	29,587	12
Total annual pumpage	0	0	373,499	373,499	
Less: Water sold				325,545	13
Volume pumped but not sold				47,954	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				624	16
Volume related to equipment/system malfunction				50	17
Non-utility volume NOT included in water sales				319	18
Total volume not sold but accounted for				993	19
Volume pumped but unaccounted for				46,961	20
Percent of water lost				13%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,627	23
Date of maximum: 7/2/2002					24
Cause of maximum:					25
summer usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				502	26
Date of minimum: 5/11/2002					27
Total KWH used for pumping for the year				349,440	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)	
200 S. MONROE ST.	#1	172	10	468,000	Yes	1
600 LUM AVE.	#2	249	10	720,000	Yes	2
PORTER ST.	#4	250	20	800,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	600 LUM AVE.	600 LUM AVE.	600 LUM AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	300	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9
Year Installed	1997	1997	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	20	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP #4	BOOSTER PUMP #5	WELL #1	14
Location	HIAWATHA TR.	HIAWATHA TR.	200 S. MONROE ST.	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PACO	PACO	GOULDS	18
Year Installed	1990	1990	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	50	500	700	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	U. S. MOTOR	22
Year Installed	1990	1990	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	5	20	50	25
				26

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	WELL #2	WELL #4	1
Location	600 LUM AVE.	PORTER ST.	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS	LAYNE & BOWL	5
Year Installed	1953	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	475	530	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	10
Year Installed	1953	1968	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	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
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDIAN HILLS	SQUIRE ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1967	1910	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	100	165	6
Total capacity in gallons (actual)	1,000,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	742	0	0	0	742	1
M	D	1.000	158	0	0	0	158	2
M	D	1.250	963	0	0	0	963	3
M	D	1.500	177	0	0	0	177	4
M	D	2.000	240	0	0	0	240	5
M	D	4.000	3,069	0	0	0	3,069	6
M	S	4.000	68	0	0	0	68	7
M	D	6.000	42,402	0	0	0	42,402	8
M	T	6.000	410	0	0	0	410	9
M	D	8.000	19,818	170	0	0	19,988	10
M	S	8.000	20	0	0	0	20	11
M	D	10.000	12,172	0	0	0	12,172	12
M	S	10.000	180	0	0	0	180	13
M	D	12.000	4,924	0	0	0	4,924	14
M	T	12.000	2,656	0	0	0	2,656	15
Total Within Municipality			87,999	170	0	0	88,169	
Total Utility			87,999	170	0	0	88,169	

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)	
L	0.625	161	0	0	0	161		1
M	0.750	466	0	0	0	466		2
M	1.000	400	2	0	0	402		3
M	1.250	5	0	0	0	5		4
M	1.500	18	0	0	0	18		5
M	2.000	13	0	0	0	13		6
M	3.000	4	0	0	0	4		7
M	4.000	9	0	0	0	9		8
M	6.000	11	0	0	0	11		9
Total Utility		1,087	2	0	0	1,089	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 (a).
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	816	0	8	(1)	807	17	1
0.750	362	30	0	1	393	18	2
1.000	67	6	0	3	76	12	3
1.500	24	0	0	0	24	0	4
2.000	22	3	1	0	24	3	5
3.000	11	1	3	0	9	1	6
4.000	8	0	3	0	5	0	7
6.000	2	0	1	0	1	0	8
8.000	1	0	0	0	1	0	9
Total:	1,313	40	16	3	1,340	51	

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	695	59	1	2	3	47	807	1
0.750	311	19	2	0	0	61	393	2
1.000	40	22	0	3	0	11	76	3
1.500	0	17	1	0	1	5	24	4
2.000	0	11	2	4	2	5	24	5
3.000	0	3	1	1	2	2	9	6
4.000	0	0	3	1	0	1	5	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	1	0	0	0	1	9
Total:	1,046	131	12	11	8	132	1,340	

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	153	3		1	157	2
Total Fire Hydrants	153	3	0	1	157	
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: 6

Number of distribution system valves end of year: 358

Number of distribution valves operated during year: 48

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct. 633 - There was non-routine maintenance at well #4 including inspections, repairs, and cleaning of the pumps. These items are not annual expenses.

Accumulated Provision for Depreciation - Water (Page W-10)

Acct. 332 has had a negative balance since 1996 when plant retired at cost was greater than the acc. prov. for depreciation balance.

Acct. 349 - The adjustment of \$2 was made to bring the account balance to zero.

Accts. 328, 349, and 395 are fully depreciated. I entered a depreciation rate of 1% so that I was able to exit the page.

Reservoirs, Standpipes & Water Treatment (Page W-16)

Water Treatment Plant - Point of Application is at the three well houses. Rated capacity of the filter plant is unavailable.

Water Mains (Page W-17)

The 8" water main was financed by the developers.

Water Services (Page W-18)

Two 1" copper services were financed by the developer.

Meters (Page W-19)

Adjustments were made because of inventory corrections.

We are aware of the required annual testing of water meters 6" or greater. The meters will be tested in 2003.

Hydrants and Distribution System Valves (Page W-20)

The hydrants were inventoried in 2002 and this adjustment was made to balance the PSC report with the actual number in service.

We are aware that we are behind on the schedule for operating system valves and hydrants. We will get back on schedule in 2003.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,965,921	1
Total Sales of Electricity	3,965,921	
Other Operating Revenues		
Forfeited Discounts (450)	5,612	2
Miscellaneous Service Revenues (451)	5,196	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,806	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	92	7
Total Other Operating Revenues	13,706	
Total Operating Revenues	3,979,627	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	3,099,450	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	129,027	10
Customer Accounts Expenses (901-905)	42,683	11
Sales Expenses (911-916)	2,929	12
Administrative and General Expenses (920-932)	194,274	13
Total Operation and Maintenance Expenses	3,468,363	
Other Expenses		
Depreciation Expense (403)	113,776	14
Amortization Expense (404-407)		15
Taxes (408)	102,191	16
Total Other Expenses	215,967	
Total Operating Expenses	3,684,330	
NET OPERATING INCOME	295,297	

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	5,612	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,612	
Miscellaneous Service Revenues (451):		
SALES OF MATERIAL	5,196	3
Total Miscellaneous Service Revenues (451)	5,196	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTAL OF MISC. ELECTRIC EQUIPMENT	2,806	5
Total Rent from Electric Property (454)	2,806	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	92	7
Total Other Electric Revenues (456)	92	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
OTHER POWER GENERATION EXPENSES	
Miscellaneous Other Power Generation Expenses (549)	28
Rents (550)	29
Maintenance Supervision and Engineering (551)	30
Maintenance of Structures (552)	31
Maintenance of Generating and Electric Plant (553)	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	33
Total Other Power Generation Expenses	0
OTHER POWER SUPPLY EXPENSES	
Purchased Power (555)	3,099,450 34
System Control and Load Dispatching (556)	35
Other Expenses (557)	36
Total Other Power Supply Expenses	3,099,450
Total Power Production Expenses	3,099,450
TRANSMISSION EXPENSES	
Operation Supervision and Engineering (560)	37
Load Dispatching (561)	38
Station Expenses (562)	39
Overhead Line Expenses (563)	40
Underground Line Expenses (564)	41
Miscellaneous Transmission Expenses (566)	42
Rents (567)	43
Maintenance Supervision and Engineering (568)	44
Maintenance of Structures (569)	45
Maintenance of Station Equipment (570)	46
Maintenance of Overhead Lines (571)	47
Maintenance of Underground Lines (572)	48
Maintenance of Miscellaneous Transmission Plant (573)	49
Total Transmission Expenses	0
DISTRIBUTION EXPENSES	
Operation Supervision and Engineering (580)	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	17,627	52
Overhead Line Expenses (583)	32,448	53
Underground Line Expenses (584)	9,124	54
Street Lighting and Signal System Expenses (585)	7,162	55
Meter Expenses (586)	4,991	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	8,044	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	19,647	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	27,080	63
Maintenance of Underground Lines (594)	218	64
Maintenance of Line Transformers (595)		65
Maintenance of Street Lighting and Signal Systems (596)	2,686	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	129,027	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	18,178	70
Customer Records and Collection Expenses (903)	24,335	71
Uncollectible Accounts (904)	170	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	42,683	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	2,929	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	2,929	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	34,539	78
Office Supplies and Expenses (921)	21,797	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	26,622	81
Property Insurance (924)	5,759	82
Injuries and Damages (925)	9,439	83
Employee Pensions and Benefits (926)	64,099	84
Regulatory Commission Expenses (928)	2,994	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	23,015	87
Rents (931)		88
Maintenance of General Plant (932)	6,010	89
Total Administrative and General Expenses	194,274	
 Total Operation and Maintenance Expenses	3,468,363	

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		80,318	1
Social Security		16,094	2
Wisconsin Gross Receipts Tax		1,932	3
PSC Remainder Assessment		3,847	4
Other (specify): NONE			5
Total tax expense		102,191	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192852				3
County tax rate	mills		4.697566				4
Local tax rate	mills		10.444198				5
School tax rate	mills		10.362842				6
Voc. school tax rate	mills		1.347793				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.045251				10
Less: state credit	mills		1.553248				11
Net tax rate	mills		25.492003				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.444198				14
Combined School Tax Rate	mills		11.710635				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.154833				17
Total Tax Rate	mills		27.045251				18
Ratio of Local and School Tax to Total	dec.		0.819176				19
Total tax net of state credit	mills		25.492003				20
Net Local and School Tax Rate	mills		20.882449				21
Utility Plant, Jan. 1	\$	3,678,734	3,678,734				22
Materials & Supplies	\$	75,764	75,764				23
Subtotal	\$	3,754,498	3,754,498				24
Less: Plant Outside Limits	\$	45,783	45,783				25
Taxable Assets	\$	3,708,715	3,708,715				26
Assessment Ratio	dec.		1.037066				27
Assessed Value	\$	3,846,182	3,846,182				28
Net Local & School Rate	mills		20.882449				29
Tax Equiv. Computed for Current Year	\$	80,318	80,318				30
Tax Equivalent per 1994 PSC Report	\$	49,526					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	80,318					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	75,271		32
Roads and Trails (359)	0		33
Total Transmission Plant	75,271	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	940		34
Structures and Improvements (361)	4,926		35
Station Equipment (362)	1,201,902		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	159,783	26,035	38
Overhead Conductors and Devices (365)	186,305	12,492	39
Underground Conduit (366)	4,560	2,658	40
Underground Conductors and Devices (367)	339,121	34,949	41
Line Transformers (368)	542,907	12,138	42
Services (369)	245,358	32,632	43
Meters (370)	153,616	2,784	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	143,302	2,464	47
Total Distribution Plant	2,982,720	126,152	
GENERAL PLANT			
Land and Land Rights (389)	1,553		48
Structures and Improvements (390)	64,253		49
Office Furniture and Equipment (391)	20,097		50
Computer Equipment (391.1)	36,939	1,053	51
Transportation Equipment (392)	199,555		52
Stores Equipment (393)	0	4,939	53
Tools, Shop and Garage Equipment (394)	45,357	1,809	54
Laboratory Equipment (395)	9,158		55
Power Operated Equipment (396)	82,949		56
Communication Equipment (397)	4,651	6,581	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)			75,271 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	75,271
DISTRIBUTION PLANT			
Land and Land Rights (360)			940 34
Structures and Improvements (361)			4,926 35
Station Equipment (362)			1,201,902 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,760		183,058 38
Overhead Conductors and Devices (365)	1,182		197,615 39
Underground Conduit (366)			7,218 40
Underground Conductors and Devices (367)			374,070 41
Line Transformers (368)	4,092		550,953 42
Services (369)	1,166		276,824 43
Meters (370)	1,744		154,656 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			145,766 47
Total Distribution Plant	10,944	0	3,097,928
GENERAL PLANT			
Land and Land Rights (389)			1,553 48
Structures and Improvements (390)			64,253 49
Office Furniture and Equipment (391)	457		19,640 50
Computer Equipment (391.1)			37,992 51
Transportation Equipment (392)			199,555 52
Stores Equipment (393)			4,939 53
Tools, Shop and Garage Equipment (394)			47,166 54
Laboratory Equipment (395)			9,158 55
Power Operated Equipment (396)			82,949 56
Communication Equipment (397)			11,232 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0	809	58
Other Tangible Property (399)	0		59
Total General Plant	464,512	15,191	
Total utility plant in service directly assignable	3,522,503	141,343	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	3,522,503	141,343	

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)			809 58
Other Tangible Property (399)			0 59
Total General Plant	457	0	479,246
Total utility plant in service directly assignable	11,401	0	3,652,445
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	11,401	0	3,652,445

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	40,989	3.33%	2,507

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					43,496	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	40,989		2,507	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,251	3.00%	148	27
Station Equipment (362)	438,704	3.33%	40,023	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	114,898	4.00%	6,857	30
Overhead Conductors and Devices (365)	121,756	3.00%	5,759	31
Underground Conduit (366)	2,409	2.50%	147	32
Underground Conductors and Devices (367)	98,533	3.33%	11,875	33
Line Transformers (368)	183,061	3.00%	16,408	34
Services (369)	137,759	4.50%	11,749	35
Meters (370)	95,893	3.33%	5,133	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	143,302	5.00%	2,474	39
Total Distribution Plant	1,337,566		100,573	
GENERAL PLANT				
Structures and Improvements (390)	32,002	2.50%	1,606	40
Office Furniture and Equipment (391)	12,358	1.00%		41
Computer Equipment (391.1)	20,271	14.29%	5,354	42
Transportation Equipment (392)	138,328	9.39%	18,736	43
Stores Equipment (393)	0	2.00%	99	44
Tools, Shop and Garage Equipment (394)	25,922	6.67%	3,086	45
Laboratory Equipment (395)	9,655	1.00%		46
Power Operated Equipment (396)	48,338	7.23%	5,994	47
Communication Equipment (397)	3,586	6.67%	530	48
Miscellaneous Equipment (398)	0	2.90%	21	49
Other Tangible Property (399)	0			50
Total General Plant	290,460		35,426	
Total accum. prov. directly assignable	1,669,015		138,506	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	43,496	
361					1,399	27
362					478,727	28
363					0	29
364	2,760	1,607			117,388	30
365	1,182		415		126,748	31
366					2,556	32
367					110,408	33
368	4,092		188		195,565	34
369	1,166	157			148,185	35
370	1,744				99,282	36
371					0	37
372					0	38
373					145,776	39
	10,944	1,764	603	0	1,426,034	
390					33,608	40
391	457				11,901	41
391.1					25,625	42
392					157,064	43
393					99	44
394					29,008	45
395					9,655	46
396					54,332	47
397					4,116	48
398					21	49
399					0	50
	457	0	0	0	325,429	
	11,401	1,764	603	0	1,794,959	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>1,669,015</u></u>		<u><u>138,506</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	11,401	1,764	603	0	1,794,959

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)	1.30	29.51	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
26.4 KV		0.93	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.01	7.28	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	1 3
Total	1 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	12 11
Nonfarm	138 12
Total	150 13
Total customers on rural lines at end of year	150 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	10,742	Tuesday	01/29/2002	18:00	6,147	1
February	02	10,894	Tuesday	02/12/2002	12:00	5,705	2
March	03	10,974	Tuesday	03/12/2002	12:00	6,143	3
April	04	11,225	Wednesday	04/17/2002	12:00	5,942	4
May	05	10,907	Wednesday	05/29/2002	12:00	5,739	5
June	06	12,645	Tuesday	06/25/2002	13:00	6,059	6
July	07	13,301	Wednesday	07/31/2002	13:00	6,714	7
August	08	12,561	Monday	08/12/2002	13:00	6,903	8
September	09	12,523	Monday	09/09/2002	13:00	6,230	9
October	10	11,720	Tuesday	10/01/2002	14:00	6,442	10
November	11	11,386	Tuesday	11/19/2002	08:00	5,951	11
December	12	11,513	Wednesday	12/04/2002	20:00	6,519	12
Total		140,391				74,494	

System Name Wisconsin Public Power, Inc.

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

Type of Reading	Supplier
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	74,494	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	74,494	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	72,008	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	72,008	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,486	27
Total Energy Losses	2,486	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.3372%	29
Total Disposition of Energy	74,494	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,471	13,639	1
Total Sales for Residential Sales		1,471	13,639	
Commercial & Industrial				
SMALL POWER	CP-1	13	4,515	2
LARGE POWER TIME-OF-DAY	CP-2	9	16,090	3
INDUSTRIAL POWER TIME-OF-DAY	CP-3	4	30,410	4
GENERAL	GS-1	267	6,938	5
Total Sales for Commercial & Industrial		293	57,953	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	416	6
Total Sales for Public Street & Highway Lighting		2	416	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,766	72,008	

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)	
		798,373	38,924	837,297	1
0	0	798,373	38,924	837,297	
15,328	16,472	247,923	12,619	260,542	2
48,358	45,825	849,804	43,949	893,753	3
76,049	75,320	1,440,447	80,872	1,521,319	4
		386,724	19,404	406,128	5
139,735	137,617	2,924,898	156,844	3,081,742	
		45,826	1,056	46,882	6
0	0	45,826	1,056	46,882	
				0	7
0	0	0	0	0	
139,735	137,617	3,769,097	196,824	3,965,921	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Sub-station				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	26.4 kV				4
Point of Metering	Sub-station				5
Total of 12 Monthly Maximum Demands -- kW	140,391				6
Average load factor	72.6874%				7
Total Cost of Purchased Power	3,099,450				8
Average cost per kWh	0.0416				9
On-Peak Hours (if applicable)	7:00 am - 9:00 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,922	3,225			12
February	2,729	2,976			13
March	2,764	3,380			14
April	2,913	3,030			15
May	2,793	2,946			16
June	2,750	3,309			17
July	3,271	3,442			18
August	3,281	3,622			19
September	2,844	3,385			20
October	3,197	3,246			21
November	2,679	3,271			22
December	2,914	3,605			23
Total kWh (000)	35,057	39,437			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)
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Eastside	Main	Perry	Westside	1
Voltage--High Side	24,900	26,400	26,400	26,400	2
Voltage--Low Side	4,160	4,160	480	4,160	3
Num. Main Transformers in Operation	1	1	4	1	4
Capacity of Transformers in kVA	5,000	5,000	9,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
Kwh Output					9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
Kwh Output					19

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					20
Voltage--High Side					21
Voltage--Low Side					22
Num. of Main Transformers in Operation					23
Capacity of Transformers in kVA					24
Number of Spare Transformers on Hand					25
15-Minute Maximum Demand in kW					26
Dt and Hr of Such Maximum Demand					27
Kwh Output					28

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	1,938	491	44,091	1
Acquired during year	96	10	435	2
Total	2,034	501	44,526	3
Retired during year	96	5	252	4
Sales, transfers or adjustments increase (decrease)	(1)			5
Number end of year	1,937	496	44,274	6
Number end of year accounted for as follows:				7
In customers' use	1,779	385	32,006	8
In utility's use	23	30	6,303	9
Inactive transformers on system				10
Locked meters on customers' premises	13			11
In stock	122	81	5,965	12
Total end of year	1,937	496	44,274	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				
Mercury Vapor	250	177	216,171	1
Sodium Vapor	150	82	62,606	2
Total		259	278,777	
Ornamental				
Fluorescent	160	56	94,224	3
Mercury Vapor	175	12	9,614	4
Mercury Vapor	250	3	3,663	5
Sodium Vapor	100	21	11,287	6
Sodium Vapor	150	24	18,312	7
Total		116	137,100	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct. 593 - The maintenance costs were higher in 2001 due to increased projects in conjunction with street repairs as well as to fix problem areas. The 2002 costs reflected a normal year.

Accumulated Provision for Depreciation - Electric (Page E-08)

Accts. 391 and 395 are fully depreciated. I entered a depreciation rate of 1% so that I could exit the page. Acct. 395 was over-depreciated and will be corrected in 2003.

Acct. 373 - A correction will be made in 2003 for this problem.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	592,495	1
Total Sewage Operating Revenues	592,495	
Other Operating Revenues		
Forfeited Discounts (631)	1,852	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	200	6
Amortization of Construction Grants (636)	80,280	7
Total Other Operating Revenues	82,332	
Total Operating Revenues	674,827	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	211,125	8
Maintenance Expenses (831-834)	68,408	9
Customer Accounting & Collection Expenses (840-843)	8,740	10
Administrative and General Expenses (850-857)	55,878	11
Total Operation and Maintenance Expenses	344,151	
Other Operating Expenses		
Depreciation Expense (403)	163,073	12
Amortization Expense (404)		13
Taxes (408)	8,555	14
Total Other Operating Expenses	171,628	
Total Operating Expenses	515,779	
NET OPERATING INCOME	159,048	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	1,012	53,343	297,261	5
Commercial Revenues	124	21,305	98,266	6
Industrial Revenues	9	21,555	157,772	7
Revenues from Public Authorities	10	2,375	11,325	8
Total Measured Service to General Customers (622)	1,155	98,578	564,624	
Service to Public Authorities (623)				
Service to Other Systems (624)	1	3,304	13,853	10
Other Sewerage Service (625)	4	1,558	14,018	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,160	103,440	592,495	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
J G VAN HOLTEN	12,199	250	250	7	1

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,852	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,852	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
PERMITS FOR DUMPING SEPTIC TANK WASTE	200	6
Total Miscellaneous Operating Revenues (635)	200	
Amortization of Construction Grants (636):		
MONTHLY ACCRUAL TO AMORTIZE GRANTS	80,280	7
Total Amortization of Construction Grants (636)	80,280	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	69,684	1
Power and Fuel for Pumping (821)	90,453	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	638	4
Phosphorous Removal Chemicals (824)	10,980	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	39,370	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	211,125	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	5,843	12
Maintenance of Treatment and Disposal Plant Equipment (833)	36,890	13
Maintenance of General Plant Structures and Equipment (834)	25,675	14
Total Maintenance Expenses	68,408	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	3,811	15
Flat Rate Inspections (841)		16
Meter Reading (842)	4,728	17
Uncollectible Accounts (843)	201	18
Total Customer Accounting & Collection Expenses	8,740	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	5,097	19
Office Supplies and Expenses (851)	5,050	20
Outside Services Employed (852)	5,035	21
Insurance Expense (853)	4,584	22
Employees Pensions and Benefits (854)	28,489	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	179	24
Miscellaneous General Expenses (856)	7,444	25
Rents (857)		26
Total Administrative and General Expenses	55,878	
 Total Operation and Maintenance Expenses	 344,151	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		7,153	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,402	2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		<u>8,555</u>	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	41,430		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	74,736		16
Total Collection System Pumping Installations	116,166	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	400		17
Structures and Improvements (331)	2,387,438		18
Preliminary Treatment Equipment (332)	226,969	5,900	19
Primary Treatment Equipment (333)	61,538		20
Secondary Treatment Equipment (334)	1,033,200		21
Advanced Treatment Equipment (335)	223,197		22
Chlorination Equipment (336)	53,730		23
Sludge Treatment and Disposal Equipment (337)	91,881	1,045	24
Plant Site Piping (338)	348,047		25
Flow Metering and Monitoring Equipment (339)	64,242		26
Outfall Sewer Pipes (340)	0		27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			41,430 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			74,736 16
Total Collection System Pumping Installations	0	0	116,166
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			400 17
Structures and Improvements (331)			2,387,438 18
Preliminary Treatment Equipment (332)			232,869 19
Primary Treatment Equipment (333)			61,538 20
Secondary Treatment Equipment (334)			1,033,200 21
Advanced Treatment Equipment (335)			223,197 22
Chlorination Equipment (336)			53,730 23
Sludge Treatment and Disposal Equipment (337)			92,926 24
Plant Site Piping (338)			348,047 25
Flow Metering and Monitoring Equipment (339)			64,242 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	45,296		28
Total Treatment and Disposal Plant	4,535,938	6,945	
GENERAL PLANT			
Land and Land Rights (370)	34		29
Structures and Improvements (371)	3,038		30
Office Furniture and Equipment (372)	2,351	625	31
Computer Equipment (372.1)	14,764	153	32
Transportation Equipment (373)	26,675		33
Other General Equipment (379)	143,663	2,940	34
Other Tangible Property (390)	0		35
Total General Plant	190,525	3,718	
Total utility plant in service directly assignable	4,842,629	10,663	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,842,629	10,663	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			45,296 28
Total Treatment and Disposal Plant	0	0	4,542,883
GENERAL PLANT			
Land and Land Rights (370)			34 29
Structures and Improvements (371)			3,038 30
Office Furniture and Equipment (372)	66		2,910 31
Computer Equipment (372.1)			14,917 32
Transportation Equipment (373)			26,675 33
Other General Equipment (379)			146,603 34
Other Tangible Property (390)			0 35
Total General Plant	66	0	194,177
Total utility plant in service directly assignable	66	0	4,853,226
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	66	0	4,853,226

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
NONE					

SEWER OPERATING SECTION FOOTNOTES

High Strength Contributors (Page N-03)

BOD's, Suspended Solids, and pH are sampled daily. Phosphorus is sampled monthly.

Sewer Services (Page N-09)

Sewer services are owned and maintained by the City of Waterloo.

Sewer Mains (Page N-10)

Sewer mains are owned and maintained by the City of Waterloo.
