



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MANITOWOC PUBLIC UTILITIES

Principal Office: 1303 S. 8TH STREET
P.O. BOX 1090
MANITOWOC, WI 54221-1090

For the Year Ended: DECEMBER 31, 2001

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: MANITOWOC PUBLIC UTILITIES

Utility Address: 1303 S. 8TH STREET
P.O. BOX 1090
MANITOWOC, WI 54221-1090

When was utility organized? 10/2/1911

Report any change in name:

Effective Date:

Utility Web Site: www.mpu.org

Utility employee in charge of correspondence concerning this report:

Name: MR TIM HART
Title: CHIEF ACCOUNTANT

Office Address:
1303 S. 8TH ST.
P.O. BOX 1090
MANITOWOC, WI 54220

Telephone: (920) 686 - 4324

Fax Number: (920) 686 - 4348

E-mail Address: thart@mpu.org

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

Name: MR DAN HORNUNG
Title: PRESIDENT

Office Address:
1303 S. 8TH ST.
P.O. BOX 1090
MANITOWOC, WI 54220

Telephone:

Fax Number:

E-mail Address:

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

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

Name: MR TOM KARMEN
Title: VICE PRESIDENT

Office Address: SCHENCK & ASSOCIATES SC
200 S. WASHINGTON ST.
P.O. BOX 1000
GREEN BAY, WI 54220

Telephone: (920) 435 - 4361

Fax Number:

E-mail Address: www.schenckcpa.com

Date of most recent audit report: 2/28/2002

Period covered by most recent audit: JANUARY 1, 2001 TO DECEMBER 31, 2001

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR NILAKSH KOTHARI

Title: GENERAL MANAGER

Office Address:

1303 S. 8TH ST.
P.O. BOX 1090
MANITOWOC, WI 54221-1090

Telephone: (920) 686 - 4351

Fax Number: (920) 686 - 4348

E-mail Address: nkothari@mpu.org

Name of utility commission/committee: MANITOWOC PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR KEVIN CRAWFORD, MAYOR
- MR DAN HORNUNG, PRESIDENT
- MR DAVE LUCKOW, SECRETARY
- MR JAMES G. MORROW,
- MR ARDEN MUCHIN
- MR MARK SEIDL, VICE PRESIDENT
- MS DOLLY STOKES, ALDERPERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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:

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)	37,609,063	36,638,812	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	27,835,474	27,181,957	2
Depreciation Expense (403)	3,602,791	3,471,557	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,278,972	2,266,397	5
Total Operating Expenses	33,717,237	32,919,911	
Net Operating Income	3,891,826	3,718,901	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,891,826	3,718,901	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,692	38,309	7
Income from Nonutility Operations (417)	0	3,465	8
Nonoperating Rental Income (418)	(933)	(2,492)	9
Interest and Dividend Income (419)	772,204	858,714	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	773,963	897,996	
Total Income	4,665,789	4,616,897	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	836	2,267	13
Total Miscellaneous Income Deductions	836	2,267	
Income Before Interest Charges	4,664,953	4,614,630	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,415,261	1,540,908	14
Amortization of Debt Discount and Expense (428)	151,268	128,490	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,966	2,260	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,568,495	1,671,658	
Net Income	3,096,458	2,942,972	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	62,521,949	59,629,650	20
Balance Transferred from Income (433)	3,096,458	2,942,972	21
Miscellaneous Credits to Surplus (434)	0	22,540	22
Miscellaneous Debits to Surplus--Debit (435)	0	73,213	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)	65,618,407	62,521,949	

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):		
SEWER USER FEES REVENUES	330,000	3
SEWER USER FEES EXPENSES	(330,000)	4
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
ELECTRIC UTILITY-CARFERRY BUILDING	(933)	5
Total (Acct. 418):	(933)	
Interest and Dividend Income (419):		
WATER UTILITY	147,065	6
ELECTRIC UTILITY	625,139	7
Total (Acct. 419):	772,204	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
ELECTRIC UTILITY	836	10
Total (Acct. 426):	836	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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)	64,496	90,085			154,581	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	6,177	40,378			46,555	3
Materials	44,553	60,781			105,334	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	50,730	101,159	0	0	151,889	
Net income (or loss)	13,766	(11,074)	0	0	2,692	

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	4,706,056	32,903,007	0	0	37,609,063	1
Less: interdepartmental sales	153,367	394,945	0	0	548,312	2
Less: interdepartmental rents	960	20,310		0	21,270	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	13,500	107,698			121,198	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,538,229	32,380,054	0	0	36,918,283	

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	562,072	138,279	700,351	1
Electric operating expenses	2,998,911	737,785	3,736,696	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	34,320	12,235	46,555	6
Other nonutility expenses	91,151	32,495	123,646	7
Water utility plant accounts	42,861	15,280	58,141	8
Electric utility plant accounts	218,693	77,964	296,657	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	2,161	770	2,931	13
Accum. prov. for depreciation of electric plant	43,876	15,642	59,518	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	1,044,914	(1,044,914)	0	18
All other accounts	40,571	14,464	55,035	19
Total Payroll	5,079,530	0	5,079,530	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	124,361,607	125,950,700	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	40,795,386	42,684,129	2
Net Utility Plant	83,566,221	83,266,571	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	83,566,221	83,266,571	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	552,058	552,058	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	8,474	7,801	6
Net Nonutility Property	543,584	544,257	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,361,097	8,056	8
Special Funds (125-128)	6,865,562	6,390,158	9
Total Other Property and Investments	9,770,243	6,942,471	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	701,865	65,340	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	550	550	12
Temporary Cash Investments (136)	2,480,932	6,010,979	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,239,781	2,440,654	15
Other Accounts Receivable (143)	1,598,638	778,058	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	90,000	0	17
Receivables from Municipality (145)	0	7,961	18
Materials and Supplies (151-163)	2,871,671	1,940,944	19
Prepayments (165)	130,064	181,230	20
Interest and Dividends Receivable (171)	230,721	193,880	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	10,164,222	11,619,596	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	655,448	806,716	24
Other Deferred Debits (182-186)	172,607	581,514	25
Total Deferred Debits	828,055	1,388,230	
Total Assets and Other Debits	104,328,741	103,216,868	

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)	0	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	65,618,407	62,521,949	28
Total Proprietary Capital	65,618,407	62,521,949	
LONG-TERM DEBT			
Bonds (221-222)	24,605,000	27,030,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	18,500	31
Total Long-Term Debt	24,605,000	27,048,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	18,500	18,500	32
Accounts Payable (232)	2,394,952	2,059,763	33
Payables to Municipality (233)	291,515	298,541	34
Customer Deposits (235)	31,239	47,949	35
Taxes Accrued (236)	1,432,757	1,869,207	36
Interest Accrued (237)	377,431	462,736	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	82,767	89,838	40
Miscellaneous Current and Accrued Liabilities (242)	376,661	277,934	41
Total Current and Accrued Liabilities	5,005,822	5,124,468	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	118,201	60,394	44
Total Deferred Credits	118,201	60,394	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	1,585,831	1,655,654	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	1,585,831	1,655,654	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,395,480	6,805,903	49
Total Liabilities and Other Credits	104,328,741	103,216,868	

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)	31,548,689	0	0	91,577,690	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)				262,844	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	12,142			960,242	7
Total Utility Plant	31,560,831	0	0	92,800,776	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	5,785,740	0	0	35,009,646	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	5,785,740	0	0	35,009,646	
Net Utility Plant	25,775,091	0	0	57,791,130	

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	6,962,057	35,722,072			42,684,129	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	620,882	2,981,909			3,602,791	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	28,271				28,271	6
Accruals charged other						7
accounts (specify):						8
Clearing Accounts	31,456	161,301			192,757	9
Salvage	7,325	1,274,752			1,282,077	10
Other credits (specify):						11
Correction	3,554				3,554	12
Total credits	691,488	4,417,962	0	0	5,109,450	13
Debits during year						14
Book cost of plant retired	1,783,837	4,584,837			6,368,674	15
Cost of removal	83,968	545,551			629,519	16
Other debits (specify):						17
					0	18
Total debits	1,867,805	5,130,388	0	0	6,998,193	19
Balance End of Year	5,785,740	35,009,646	0	0	40,795,386	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	0			0	1
Other (specify):					
Electric Fund-Land	523,809			523,809	2
Electric Fund-Car Ferry Building	28,249			28,249	3
Total Nonutility Property (121)	552,058	0	0	552,058	
Less accum. prov. depr. & amort. (122)	7,801	673		8,474	4
 Net Nonutility Property	 544,257	 (673)	 0	 543,584	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	90,000	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	90,000	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	90,000	

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)	2,275,843				2,275,843	1,078,949	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)	492,263				492,263	685,471	3
Total Electric Utility					2,768,106	1,764,420	

Account	Total End of Year	Amount Prior Year	
Electric utility total	2,768,106	1,764,420	1
Water utility (154)	103,565	176,524	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	2,871,671	1,940,944	

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)				
1989 Electric Power System Mortgage Revenue Bonds	22,628	0	13,200	1
1991 Electric Power System Mortgage Revenue Bonds	25,727	0	0	2
1993 Electric Power System Mortgage Revenue Bonds	57,266	0	319,735	3
1994 Water Works System Mortgage Revenue Bonds	6,480	0	48,060	4
1995 Electric Power System Mortgage Revenue Bonds	11,085	0	84,062	5
1995-1 Electric Power System Mortgage Revenue Bonds	10,631	0	48,725	6
1996 Electric Power System Mortgage Revenue Bonds	8,779	0	31,459	7
1997 Water Works System Mortgage Revenue Bonds	5,318	0	81,980	8
1998 Water Works System Mortgage Revenue Bonds	3,354	0	28,227	9
Total			655,448	
Unamortized premium on debt (251)				
NONE	0	0	0	10
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	0 1
Changes during year (explain):	2
Balance end of year	<u>0</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)	
Electric Utility-Series 1989 - \$10,000,000	10/15/1989	08/01/2002	6.61%	545,000	1
Electric Utility-Series 1993 - \$8,685,000	02/04/1993	08/01/2007	5.55%	4,055,000	2
Water Utility-Series 1994 - \$3,365,000	05/15/1994	06/01/2009	5.48%	2,195,000	3
Electric Utility-Series 1995 - \$5,800,000	01/15/1995	08/01/2009	6.03%	3,625,000	4
Electric Utility-Series 1995-1-\$4,200,000	12/28/1995	08/01/2006	4.70%	3,885,000	5
Electric Utility-Series 1996 - \$3,050,000	01/15/1996	08/01/2005	4.50%	2,775,000	6
Water Utility-Series 1997 - \$4,420,000	12/03/1997	06/01/2017	4.83%	4,320,000	7
Water Utility-Series 1998 - \$2,570,000	03/03/1998	06/01/2010	4.30%	1,790,000	8
ELECTRIC UTILITY-SERIES 2001 - \$1,415,000	12/15/2001	08/01/2005	3.42%	1,415,000	9
Total Bonds (Account 221):				24,605,000	
Total Reacquired Bonds (Account 222)				0	10

Net amount of bonds outstanding December 31: 24,605,000

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)	
Notes Payable (231)					
Fischer Property	03/26/2001	02/26/2002	5.00%	18,500	1
Total for Account 231				18,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,869,207	1
Accruals:		
Charged water department expense	461,155	2
Charged electric department expense	1,449,187	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,910,342</u>	
Taxes paid during year:		
County, state and local taxes	2,346,792	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>2,346,792</u>	
Balance end of year	<u><u>1,432,757</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Electric Mortgage Revenue Bond-Series 1989	29,566	56,720	70,958	15,328	1
Electric Mortgage Revenue Bond-Series 1991	38,430	97,223	135,653	0	2
Electric Mortgage Revenue Bond-Series 1993	123,477	271,483	296,345	98,615	3
Water Mortgage Revenue Bond-Series 1994	11,421	130,698	131,607	10,512	4
Electric Mortgage Revenue Bond-Series 1995	102,175	236,933	245,220	93,888	5
Electric Mortgage Revenue Bond-Series 1995-1	77,433	184,960	185,840	76,553	6
Electric Mortgage Revenue Bond-Series 1996	55,088	131,463	132,213	54,338	7
Water Mortgage Revenue Bond-Series 1998	6,627	82,290	82,290	6,627	8
Water Mortgage Revenue Bond-Series 1997	18,519	219,743	220,098	18,164	9
ELECTRIC MORTGAGE REVENUE BOND-SERIES 2001		1,898		1,898	10
Subtotal	462,736	1,413,411	1,500,224	375,923	
Advances from Municipality (223)					
	0			0	11
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Fischer Property	0	1,850	1,850	0	12
Subtotal	0	1,850	1,850	0	
Notes Payable (231)					
Customer Deposits	0	1,966	458	1,508	13
Subtotal	0	1,966	458	1,508	
Total	462,736	1,417,227	1,502,532	377,431	

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	4,628,101	2,150,529	27,273	0	0	6,805,903	1
Add credits during year:							
For Services		161,540				161,540	2
For Mains	428,037					428,037	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	5,056,138	2,312,069	27,273	0	0	7,395,480	
Amount of federal and state grants in aid received for utility construction included in End of Year totals			14,104			14,104	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 WATER MAIN ASSESSMENTS	10,497	2
AMERICAN TRANSMISSION COMPANY	2,350,600	3
Total (Acct. 124):	2,361,097	
Sinking Funds (125):		
WATER BOND SPECIAL REDEMPTION FUND	1,209,609	4
ELECTRIC BOND SPECIAL REDEMPTION FUND	4,735,041	5
Total (Acct. 125):	5,944,650	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
WATER CATASTROPHIC FUND	267,281	7
ELECTRIC CATASTROPHIC FUND	653,631	8
Total (Acct. 128):	920,912	
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	277,394	12
Electric	1,962,387	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	2,239,781	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	291,515	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	1,307,123	17
Other (specify):		
NONE		18
Total (Acct. 143):	1,598,638	
Receivables from Municipality (145):		
NONE		19
Total (Acct. 145):		0
Prepayments (165):		
WATER UTILITY INSURANCE	6,970	20
ELECTRIC UTILITY INSURANCE	103,553	21
ELECTRIC UTILITY POSTAGE	19,541	22
Total (Acct. 165):	130,064	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
SYSTEM INTEGRATION AND AUTOMATION PROJECT ELECTRIC DISTRIBUTION	7,900	24
UPDATE STUDY FOR # 8 BOILER POWER PLANT	730	25
NOV # 5 BOILER POWER PLANT	143,829	26
Total (Acct. 183):	152,459	
Clearing Accounts (184):		
WATER-EMPLOYEE COMP TIME EARNED AND CARRIED OVER TO 2002	(431)	27
ELECTRIC-EMPLOYEE COMP TIME EARNED AND CARRIED OVER TO 2002	(2,261)	28
EDP-EMPLOYEE COMP TIME EARNED AND CARRIED OVER TO 2002	(1,694)	29
Total (Acct. 184):	(4,386)	
Temporary Facilities (185):		
NONE		30
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
ELECTRIC FUND-RETIRMENT WORK IN PROCESS	2,167	31
STEAM FUND-RETIRMENT WORK IN PROCESS	22,367	32
Total (Acct. 186):	24,534	
Payables to Municipality (233):		
SEWER COLLECTION PAYABLE	291,515	33
Total (Acct. 233):	291,515	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Other Deferred Credits (253):	
ELECTRIC UTILITY - PUBLIC BENEFITS	118,201
Total (Acct. 253):	118,201

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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	31,792,588	89,873,203	0	0	121,665,791	1
Materials and Supplies	140,044	2,266,263	0	0	2,406,307	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	6,373,898	35,365,859	0	0	41,739,757	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,842,119	2,258,572	0	0	7,100,691	6
Other (specify):					0	7
Average Net Rate Base	20,716,615	54,515,035	0	0	75,231,650	
Net Operating Income	1,173,243	2,718,583	0	0	3,891,826	8
Net Operating Income as a percent of Average Net Rate Base	5.66%	4.99%	N/A	N/A	5.17%	

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	64,070,178	3
Other (Specify):		4
Total Average Proprietary Capital	64,070,178	
Net Income		
Net Income	3,096,458	5
Percent Return on Proprietary Capital	4.83%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

MPU added 14.375 miles of distribution circuit and 2.71 miles of watermain during 2001.

4. Estimated changes in revenues due to rate changes.

Water Utility rate increase of 3.4% effective June 1, 2001.

5. Obligations incurred or assumed, excluding commercial paper.

Refinanced 1991 Electric Revenue Bonds in December 2001.

6. Formal proceedings with the Public Service Commission.

Electric rate case Docket # 3320-ER-106, rate increase of 6.2% effective January 5, 2002.
Water rate case docket # 3320-WQ-100.

7. Any additional matters.

- a) Sold transmission assets to American Transmission Company LLC in June 2001.
- b) Rebuild of turbine-generator #5 in June 2001.
- c) Rebuild of Custer Street combustion turbine in May 2001.
- d) Construction of Dewey Street 69/13kv substation in December 2001.

FINANCIAL SECTION FOOTNOTES

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

Other Long-Term Debt account 224 had interest accrued and was paid during the year 2001.

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

Amount of Federal and State Grants in aid received for Utility construction included in the End of Year Totals-Electric Others-\$14,104 is for Tire Shredding.

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

Miscellaneous Deferred Debits Account 186 Includes Retirement work in process Electric Utility \$2,167 and Steam Fund \$22,367

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

1/13/03 email re Page E-19 hp problem:

Dear Mr. Hart:

In the footnotes to your 2001 annual report, you indicated the field for the Custer Street turbine rate hp was not big enough for the 32,842 hp. After discussion with Electric Division they indicated the hp field could be raised to 70,000 hp. However that change will not be able to be made until the 2003 annual report (because we cannot change our database until that time). Please continue to footnote Page E-19 with your actual hp. Sorry for any inconvenience this has caused you.

Regards, Elaine

This is exactly what is needed. The Excel spreadsheet has been added to the Manitowoc depreciation rates file for comparison to what appears in the 2002 annual report. The proposal is acceptable. Thank you.

Regards, Elaine

-----Original Message-----

From: Tim Hart [mailto:thart@mpu.org]
Sent: Tuesday, December 03, 2002 3:02 PM
To: Engelke, Elaine PSC
Subject: RE: 3320 Manitowoc 2001 annual report

Please excuse my being late with this reply. I believe others from our utility have responded to your concerns except for item number 1. The attached work paper indicates what we would propose to do about these large retirements that occurred prior to the items being fully depreciated and provides my calculation of what we believe the adjustment amounts should be. Please review and respond back indicating whether this is acceptable. Thank You.

Tim Hart
Chief Accountant
Manitowoc Public Utilities
Phone # 920-686-4324
email thart@mpu.org

response received 11/5/02:

This is in reponse to item # 4 on your analytical review of MPU`S annual report. There were four 2" meters listed in residential meters. 2 of the meters serve rather large homes and the other 2 meters were at the wrong rate class and have been changed to a commercial rate. If you have any questions please call me at 920-686-4317.

Water Utility was organized on 10/2/1911.

Electric Utility was organized in 1914.

email review sent 11/1/02:

FINANCIAL SECTION FOOTNOTES

Dear Mr. Hart:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 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. With reference to pages W-8 and W-10, retirements during 2001 of \$914,206 in Account 332, Water Treatment Equipment, have resulted in a deficiency of approximately \$400,000 in accumulated depreciation for Account 332. Also, with reference to pages E-6, E-8, and E-26, indicate whether the combustion turbine retirement of \$789,120 relates to the equipment installed in 1985 or 1999, because this retirement is not fully-depreciated. Please indicate whether the utility would be receptive to eliminating these deficiencies by recording losses in Account 182, Extraordinary Property Losses, which would then be amortized over a specified number of years to Account 407, Amortization of Property Losses. If recording the losses is acceptable, please indicate the time period over which each of the losses should be amortized. If this is not acceptable, indicate how the utility proposes to eliminate the depreciation reserve deficiencies in these two accounts.

2. On Page E-19, steam production plant, a footnote indicates Boiler 4 had been removed but the program would not allow the record to be deleted. Please try deleting this record again and saving. If it still cannot be deleted, indicate that in your reply to this email and we'll work with IT to get a fix to your utility. In the future, please notify the help desk when you are having problems with WECS-ARS rather than commenting via the footnotes. We would prefer to fix problems as soon as possible.

3. Another footnote on Page E-19 for internal combustion plant indicates that the Custer Street Turbine should have a rated hp of 32,842 and the program only allows 32,767. We are conferring with Electric Division and IT on this matter and will get back to you. Again, we would prefer items of this nature to be brought to our attention immediately rather than be footnoted in the annual report.

4. On Page W-19, four 2" meters are reported as residential. Please explain why these larger meters are classified as residential.

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

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

Sincerely,

FINANCIAL SECTION FOOTNOTES

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)	4,643,810	1
Total Sales of Water	4,643,810	
Other Operating Revenues		
Forfeited Discounts (470)	7,160	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	24,500	4
Interdepartmental Rents (473)	960	5
Other Water Revenues (474)	29,626	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	62,246	
Total Operating Revenues	4,706,056	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	5,426	8
Pumping Expenses (620-633)	433,364	9
Water Treatment Expenses (640-652)	607,821	10
Transmission and Distribution Expenses (660-678)	711,937	11
Customer Accounts Expenses (901-905)	168,285	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	473,357	14
Total Operation and Maintenance Expenses	2,400,190	
Other Operating Expenses		
Depreciation Expense (403)	620,882	15
Amortization Expense (404-407)		16
Taxes (408)	511,741	17
Total Other Operating Expenses	1,132,623	
Total Operating Expenses	3,532,813	
NET OPERATING INCOME	1,173,243	

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	46	344	6,456	2
Industrial				3
Total Unmetered Sales to General Customers (460)	46	344	6,456	
Metered Sales to General Customers (461)				
Residential	11,847	746,132	1,586,169	4
Commercial	1,003	296,000	440,833	5
Industrial	192	1,786,265	1,740,856	6
Total Metered Sales to General Customers (461)	13,042	2,828,397	3,767,858	
Private Fire Protection Service (462)	144		73,630	7
Public Fire Protection Service (463)	1		532,572	8
Other Sales to Public Authorities (464)	105	84,513	107,566	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	1,100	2,361	11
Interdepartmental Sales (467)	1	171,946	153,367	12
Total Sales of Water	13,340	3,086,300	4,643,810	

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)	
CITY OF TWO RIVERS	MEMORIAL AVENUE	1,100	2,361	1
Total		1,100	2,361	

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)	532,572	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)	532,572	
Forfeited Discounts (470):		
Customer late payment charges	7,160	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	7,160	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
FARM LAND ON SOUTH 10TH STREET RENTED OUT	500	8
VERIZON WIRELESS RENTAL OF WATER TOWER	24,000	9
Total Rents from Water Property (472)	24,500	
Interdepartmental Rents (473):		
POLE YARD RENTED TO ELECTRIC UTILITY	960	10
Total Interdepartmental Rents (473)	960	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	29,626	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	29,626	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)		1
Operation Labor and Expenses (601)	713	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	118	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)	1,250	8
Maintenance of Lake, River and Other Intakes (613)	3,345	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	5,426	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	(2,953)	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	366,009	17
Pumping Labor and Expenses (624)	46,172	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	8,385	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	51	22
Maintenance of Structures and Improvements (631)	9,646	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	6,054	25
Total Pumping Expenses	433,364	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	19,057	26
Chemicals (641)	33,686	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)	75,954	28
Miscellaneous Expenses (643)	131,386	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	151	31
Maintenance of Structures and Improvements (651)	20,995	32
Maintenance of Water Treatment Equipment (652)	326,592	33
Total Water Treatment Expenses	607,821	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	45,119	34
Storage Facilities Expenses (661)	8,810	35
Transmission and Distribution Lines Expenses (662)	128,384	36
Meter Expenses (663)	64,670	37
Customer Installations Expenses (664)	35	38
Miscellaneous Expenses (665)	123,537	39
Rents (666)	4,690	40
Maintenance Supervision and Engineering (670)	(2,953)	41
Maintenance of Structures and Improvements (671)	501	42
Maintenance of Distribution Reservoirs and Standpipes (672)	6,220	43
Maintenance of Transmission and Distribution Mains (673)	175,472	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	134,271	46
Maintenance of Meters (676)	3,581	47
Maintenance of Hydrants (677)	16,166	48
Maintenance of Miscellaneous Plant (678)	3,434	49
Total Transmission and Distribution Expenses	711,937	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	15,286	50
Meter Reading Labor (902)	27,116	51
Customer Records and Collection Expenses (903)	111,289	52
Uncollectible Accounts (904)	13,500	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)	1,094	54
Total Customer Accounts Expenses	168,285	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	120,809	56
Office Supplies and Expenses (921)	44,743	57
Administrative Expenses Transferred--Credit (922)	37,826	58
Outside Services Employed (923)	74,098	59
Property Insurance (924)	9,948	60
Injuries and Damages (925)	27,490	61
Employee Pensions and Benefits (926)	189,776	62
Regulatory Commission Expenses (928)	46	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	23,682	65
Rents (931)	19,280	66
Maintenance of General Plant (932)	1,311	67
Total Administrative and General Expenses	473,357	
 Total Operation and Maintenance Expenses	 2,400,190	

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		461,155	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,353	2
Net property tax equivalent		452,802	
Social Security		53,255	3
PSC Remainder Assessment		5,684	4
Other (specify): NONE			5
Total tax expense		511,741	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		7.174700				5
School tax rate	mills		9.445600				6
Voc. school tax rate	mills		1.954300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.574600				10
Less: state credit	mills		1.032700				11
Net tax rate	mills		17.541900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.174700				14
Combined School Tax Rate	mills		11.399900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.574600				17
Total Tax Rate	mills		18.574600				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		17.541900				20
Net Local and School Tax Rate	mills		17.541900				21
Utility Plant, Jan. 1	\$	32,116,741	32,116,741				22
Materials & Supplies	\$	176,524	176,524				23
Subtotal	\$	32,293,265	32,293,265				24
Less: Plant Outside Limits	\$	1,901,590	1,901,590				25
Taxable Assets	\$	30,391,675	30,391,675				26
Assessment Ratio	dec.		0.865000				27
Assessed Value	\$	26,288,799	26,288,799				28
Net Local & School Rate	mills		17.541900				29
Tax Equiv. Computed for Current Year	\$	461,155	461,155				30
Tax Equivalent per 1994 PSC Report	\$	399,683					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	461,155					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)	83,952		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	1,968,150		7
Wells and Springs (314)	369,571		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	178,222		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,599,895	0	
PUMPING PLANT			
Land and Land Rights (320)	22,823		12
Structures and Improvements (321)	575,308	1,331	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	2,055,652	1,568	17
Diesel Pumping Equipment (326)	11,680		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	22,016		20
Total Pumping Plant	2,687,479	2,899	
WATER TREATMENT PLANT			
Land and Land Rights (330)	41,989		21
Structures and Improvements (331)	3,598,672	41,743	22
Water Treatment Equipment (332)	5,724,972	274,512	23
Total Water Treatment Plant	9,365,633	316,255	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	25,551		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)			83,952	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			1,968,150	7
Wells and Springs (314)	110,269		259,302	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			178,222	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	110,269	0	2,489,626	
PUMPING PLANT				
Land and Land Rights (320)			22,823	12
Structures and Improvements (321)	19,877		556,762	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	465,288		1,591,932	17
Diesel Pumping Equipment (326)			11,680	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			22,016	20
Total Pumping Plant	485,165	0	2,205,213	
WATER TREATMENT PLANT				
Land and Land Rights (330)			41,989	21
Structures and Improvements (331)	139,464		3,500,951	22
Water Treatment Equipment (332)	914,206		5,085,278	23
Total Water Treatment Plant	1,053,670	0	8,628,218	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			25,551	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)	1,849,931		26
Transmission and Distribution Mains (343)	12,593,134	840,829	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,102,717	52,714	30
Hydrants (348)	869,427	69,428	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,440,760	962,971	
GENERAL PLANT			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	288,206		34
Office Furniture and Equipment (391)	23,397		35
Computer Equipment (391.1)	18,503	4,807	36
Transportation Equipment (392)	162,316		37
Stores Equipment (393)	16,395		38
Tools, Shop and Garage Equipment (394)	152,281		39
Laboratory Equipment (395)	29,016	1,892	40
Power Operated Equipment (396)	16,250		41
Communication Equipment (397)	7,302		42
SCADA Equipment (397.1)	169,318	3,660	43
Miscellaneous Equipment (398)	1,118		44
Other Tangible Property (399)	0		45
Total General Plant	942,721	10,359	
Total utility plant in service directly assignable	32,036,488	1,292,484	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	32,036,488	1,292,484	

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)			1,849,931	26
Transmission and Distribution Mains (343)	91,719		13,342,244	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	38,633	3,554	1,120,352	30
Hydrants (348)	4,381		934,474	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	134,733	3,554	17,272,552	
GENERAL PLANT				
Land and Land Rights (389)			58,619	33
Structures and Improvements (390)			288,206	34
Office Furniture and Equipment (391)			23,397	35
Computer Equipment (391.1)			23,310	36
Transportation Equipment (392)			162,316	37
Stores Equipment (393)			16,395	38
Tools, Shop and Garage Equipment (394)			152,281	39
Laboratory Equipment (395)			30,908	40
Power Operated Equipment (396)			16,250	41
Communication Equipment (397)			7,302	42
SCADA Equipment (397.1)			172,978	43
Miscellaneous Equipment (398)			1,118	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	953,080	
Total utility plant in service directly assignable	1,783,837	3,554	31,548,689	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	1,783,837	3,554	31,548,689	

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)	826,256	1.67%	32,868	3
Wells and Springs (314)	369,571	2.94%	10,595	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	49,707	1.77%	3,154	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	<u>1,245,534</u>		<u>46,617</u>	
PUMPING PLANT				
Structures and Improvements (321)	152,388	2.43%	13,972	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	958,907	4.42%	65,632	12
Diesel Pumping Equipment (326)	7,601	4.29%	501	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	10,650	4.29%	944	15
Total Pumping Plant	<u>1,129,546</u>		<u>81,049</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)	739,060	2.50%	89,248	16
Water Treatment Equipment (332)	831,031	3.24%	180,262	17
Total Water Treatment Plant	<u>1,570,091</u>		<u>269,510</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	514,805	1.86%	34,409	19
Transmission and Distribution Mains (343)	1,779,104	0.93%	120,576	20
Fire Mains (344)	0			21
Services (345)	0			22
Meters (346)	333,241	5.00%	56,542	23
Hydrants (348)	96,297	1.59%	14,187	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	<u>2,723,447</u>		<u>225,714</u>	

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					859,124	3
314	110,269	43,604			226,293	4
315					0	5
316					52,861	6
317					0	7
	110,269	43,604	0	0	1,138,278	
321	19,877				146,483	8
322					0	9
323					0	10
324					0	11
325	465,288	1,867			557,384	12
326					8,102	13
327					0	14
328					11,594	15
	485,165	1,867	0	0	723,563	
331	139,464	11,627			677,217	16
332	914,206	20,417	1,000		77,670	17
	1,053,670	32,044	1,000	0	754,887	
341					0	18
342					549,214	19
343	91,719	5,416			1,802,545	20
344					0	21
345					0	22
346	38,633		999	3,554	355,703	23
348	4,381	1,037	5,326		110,392	24
349					0	25
	134,733	6,453	6,325	3,554	2,817,854	

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)	35,410	2.38%	6,859	26
Office Furniture and Equipment (391)	9,001	5.88%	1,567	27
Computer Equipment (391.1)	6,468	25.00%	7,185	28
Transportation Equipment (392)	53,437	10.56%	9,141	29
Stores Equipment (393)	7,625	5.88%	1,099	30
Tools, Shop and Garage Equipment (394)	102,041	6.25%	10,203	31
Laboratory Equipment (395)	15,376	5.88%	2,028	32
Power Operated Equipment (396)	1,185	6.07%	986	33
Communication Equipment (397)	1,324	10.00%	1,461	34
SCADA Equipment (397.1)	60,808	10.00%	17,115	35
Miscellaneous Equipment (398)	764	5.88%	75	36
Other Tangible Property (399)	0			37
Total General Plant	293,439		57,719	
Total accum. prov. directly assignable	6,962,057		680,609	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 6,962,057		 680,609	

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					42,269	26
391					10,568	27
391.1					13,653	28
392					62,578	29
393					8,724	30
394					112,244	31
395					17,404	32
396					2,171	33
397					2,785	34
397.1					77,923	35
398					839	36
399					0	37
	0	0	0	0	351,158	
	1,783,837	83,968	7,325	3,554	5,785,740	
					0	38
	1,783,837	83,968	7,325	3,554	5,785,740	

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		163,492	109,532	273,024	1
February		217,067	20,157	237,224	2
March		230,919	31,809	262,728	3
April		213,891	49,501	263,392	4
May		244,785	17,987	262,772	5
June		239,067	9,204	248,271	6
July		259,402	79,472	338,874	7
August		268,327	54,038	322,365	8
September		253,037	23,931	276,968	9
October		256,571	19,655	276,226	10
November		277,031	7,036	284,067	11
December		253,475	6,776	260,251	12
Total annual pumpage	0	2,877,064	429,098	3,306,162	
Less: Water sold				3,086,300	13
Volume pumped but not sold				219,862	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				44,400	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				44,400	19
Volume pumped but unaccounted for				175,462	20
Percent of water lost				5%	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.)				16,096	23
Date of maximum: 7/20/2001					24
Cause of maximum:					25
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,072	26
Date of minimum: 2/17/2001					27
Total KWH used for pumping for the year				7,183,581	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)	
COLLECTING WELL	A	66	13	3,500,000	Yes	1
COLLECTING WELL	C	84	13	5,000,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
WATER INTAKES	1	9,000	27	48	1

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	10	11	12	1
Location	3 LOLIFT	1 NY RESERVOIR	2 NY RESERVOIR	2
Purpose	X S	X S	P X	3
Destination	T	D	D	4
Pump Manufacturer	JOHNSTON	DELAVAL	DELAVAL	5
Year Installed	1999	1972	1970	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	7,200	1,400	2,800	8
Pump Motor or Standby Engine Mfr	G.E.	G. E.	G. E.	10
Year Installed	1999	1972	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	100	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	14	15	14
Location	4 NY RESERVOIR	A COLLECTOR	A COLLECTOR	15
Purpose	X S	X S	X S	16
Destination	D	D	D	17
Pump Manufacturer	DELAVAL	LAYNE BOWLER	STERLING	18
Year Installed	1970	1945	1945	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	2,800	1,200	21
Pump Motor or Standby Engine Mfr	GE/CATERPILLAR	IDEAL	G. E.	23
Year Installed	1970	1999	1945	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	150	250	125	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	19	20	21	1
Location	C COLLECTOR	C COLLECTOR	1 SOUTHWEST	2
Purpose	P X	P X	X S	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	ALLIS-CHALMERS	5
Year Installed	1994	1994	1987	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,300	2,000	200	8
Pump Motor or Standby Engine Mfr	U. S. MOTORS	U. S. MOTORS	G. E.	10
Year Installed	1994	1994	1987	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	250	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	22	23	5	14
Location	2 SOUTHWEST	3 SOUTHWEST	1 HILIFT	15
Purpose	P X	B	P X	16
Destination	D	D	R	17
Pump Manufacturer	ALLIS-CHALMERS	ALLIS-CHALMERS	INGERSOLL DRESSEL	18
Year Installed	1987	1987	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	600	3,000	6,500	21
Pump Motor or Standby Engine Mfr	G. E.	G. E.	US MOTORS	23
Year Installed	1987	1987	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	150	500	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	6	7	8	1
Location	2 HILIFT	3 HILIFT	1 LOLIFT	2
Purpose	P X	P X	P X	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	GOULDS	5
Year Installed	1999	1972	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,420	4,180	4,700	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	GE MOTORS	9 10
Year Installed	1999	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	350	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	9			14
Location	2 LOLIFT			15
Purpose	P X			16
Destination	D			17
Pump Manufacturer	JOHNSTON			18
Year Installed	1999			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	7,200			21
Pump Motor or Standby Engine Mfr	GE MOTORS			22 23
Year Installed	1999			24
Type	ELECTRIC			25
Horsepower	300			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	INDUSTRIAL PARK	REED AVENUE	UNGR STORAGE BLDG.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1995	1938	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	185	180	0	6
Total capacity in gallons (actual)	1,250,000	1,500,000	5,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
L	D	0.500	178	0	0	0	178	1	
L	D	0.625	67	0	0	0	67	2	
M	D	0.750	320	0	0	0	320	3	
M	D	1.000	490	0	0	0	490	4	
L	D	1.500	508	0	0	0	508	5	
M	D	2.000	1,438	0	0	0	1,438	6	
M	D	4.000	7,710	1	0	0	7,711	7	
M	D	6.000	413,967	0	1,794	0	412,173	8	
P	D	6.000	22,863	690	0	0	23,553	9	
M	D	8.000	101,630	514	7	0	102,137	10	
P	D	8.000	64,984	11,762	0	0	76,746	11	
M	D	10.000	25,913	0	731	0	25,182	12	
P	D	10.000	18	10	0	0	28	13	
M	D	12.000	114,604	0	137	0	114,467	14	
P	D	12.000	44,359	1,935	0	0	46,294	15	
M	T	16.000	44,550	2,858	0	0	47,408	16	
M	T	20.000	23,943	0	0	0	23,943	17	
M	T	24.000	18,273	0	778	0	17,495	18	
Total Within Municipality			885,815	17,770	3,447	0	900,138		
M	T	24.000	2,500	0	0	0	2,500	19	
Total Outside of Municipality			2,500	0	0	0	2,500		
Total Utility			888,315	17,770	3,447	0	902,638		

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	4,975	0	53	0	4,922		1
L	0.750	1,823	0	0	0	1,823		2
M	0.750	2,768	0	0	0	2,768		3
L	1.000	271	0	0	0	271		4
M	1.000	3,633	102	0	0	3,735		5
L	1.250	8	0	0	0	8		6
M	1.500	142	31	0	0	173		7
M	2.000	166	12	1	0	177		8
P	4.000	22	0	0	0	22		9
M	4.000	133	0	0	0	133		10
P	6.000	37	4	2	0	39		11
M	6.000	83	0	0	0	83		12
M	8.000	52	5	0	0	57		13
P	8.000	56	0	0	0	56		14
M	10.000	3	1	0	0	4		15
M	12.000	6	0	0	0	6		16
P	12.000	5	0	0	0	5		17
Total Utility		14,183	155	56	0	14,282	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,047	232	350	(1)	5,928	683	1
0.750	6,543	310	110	11	6,754	579	2
1.000	440	14	20	2	436	51	3
1.500	128	24	14	1	139	28	4
2.000	239	18	9	(1)	247	33	5
3.000	65	0	0	(2)	63	25	6
4.000	42	0	4	0	38	12	7
6.000	34	0	3	0	31	20	8
8.000	1	0	0	0	1	1	9
Total:	13,539	598	510	10	13,637	1,432	

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	5,474	217	10	0	0	227	5,928	1
0.750	6,140	370	29	3	0	212	6,754	2
1.000	169	191	24	14	0	38	436	3
1.500	7	77	8	15	0	32	139	4
2.000	4	99	36	27	2	79	247	5
3.000	0	9	19	12	0	23	63	6
4.000	0	10	10	6	1	11	38	7
6.000	0	3	14	1	3	10	31	8
8.000	0	0	1	0	0	0	1	9
Total:	11,794	976	151	78	6	632	13,637	

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	1,154	46	5		1,195	2
Total Fire Hydrants	1,154	46	5	0	1,195	
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: 700
 Number of distribution system valves end of year: 2,064
 Number of distribution valves operated during year: 1,200

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 643 - Increase - High sewer usage charges.
Account 662 - Increase - Heavier labor.
Account 665 - Increase - Maps & records work.
Account 673 - Increase - Physical inventory adjustment.
Account 676 - Decrease - Less Badger meters.
Account 904 - Increase - Industrial Bankruptcy.
Account 923 - Decrease - EDP charges are down.

Water Utility Plant in Service (Page W-08)

WATER UTILITY - ADDITIONS

Account 332 - New micro filtration plant
Account 343 - Various new additions

WATER UTILITY - RETIREMENTS

Account 314 - Abandonment of Collector B
Account 325 - Abandonment of Collector B & retirement of old micro filtration plant
Account 331 - Retirements - water treatment plant
Account 332 - Retirements - water treatment plant & retirement of old micro filtration plant

WATER UTILITY - ADJUSTMENTS

Account 346 - Correction of previous balance.

Water Mains (Page W-17)

Watermains within the corporate limits of the City of Manitowoc, Wisconsin are extended in accordance with the requirement of section 144.04 as amended in the Wisconsin State Statutes, and according to the rules and regulations filed with the Public Service Commission of Wisconsin, and approved by the Common Council of the said City under section 12.7 of the Municipal Code.

Water Services (Page W-18)

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675-Maintenance of Services.

Meters (Page W-19)

Adjustment are from meter inventory corrections done at the end of the year.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	29,725,001	1
Total Sales of Electricity	29,725,001	
Other Operating Revenues		
Forfeited Discounts (450)	46,243	2
Miscellaneous Service Revenues (451)	649,797	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	166,425	5
Interdepartmental Rents (455)	20,310	6
Other Electric Revenues (456)	2,295,231	7
Total Other Operating Revenues	3,178,006	
Total Operating Revenues	32,903,007	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	21,316,829	8
Transmission Expenses (560-573)	94,492	9
Distribution Expenses (580-598)	907,211	10
Customer Accounts Expenses (901-905)	403,974	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	2,712,778	13
Total Operation and Maintenance Expenses	25,435,284	
Other Expenses		
Depreciation Expense (403)	2,981,909	14
Amortization Expense (404-407)		15
Taxes (408)	1,767,231	16
Total Other Expenses	4,749,140	
Total Operating Expenses	30,184,424	
NET OPERATING INCOME	2,718,583	

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	46,243	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	46,243	
Miscellaneous Service Revenues (451):		
ELECTRIC DATA PROCESSING REVENUE	649,797	3
Total Miscellaneous Service Revenues (451)	649,797	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
LEASE AGREEMENT-WPS TRANS/SUBSTATION	47,614	5
POLE RENTAL CONTRACT	118,811	6
Total Rent from Electric Property (454)	166,425	
Interdepartmental Rents (455):		
WATER UTILITY GENERAL OFFICE	20,310	7
Total Interdepartmental Rents (455)	20,310	
Other Electric Revenues (456):		
STEAM & HOT WATER SALES	2,288,544	8
STATE OF WISCONSIN SALES TAX ALLOWANCE	6,337	9
MISC OTHER REVENUES	350	10
Total Other Electric Revenues (456)	2,295,231	

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)	121,973	1
Fuel (501)	7,647,273	2
Steam Expenses (502)	664,183	3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)	418,557	6
Miscellaneous Steam Power Expenses (506)	974,207	7
Rents (507)		8
Maintenance Supervision and Engineering (510)	107,476	9
Maintenance of Structures (511)	73,309	10
Maintenance of Boiler Plant (512)	1,552,204	11
Maintenance of Electric Plant (513)	159,016	12
Maintenance of Miscellaneous Steam Plant (514)	28,605	13
Total Steam Power Generation Expenses	11,746,803	
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)	36,115	25
Fuel (547)	305,453	26
Generation Expenses (548)	8,516	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)	5,454	28
Rents (550)		29
Maintenance Supervision and Engineering (551)	37,133	30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)	122,529	32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	515,200	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	9,000,461	34
System Control and Load Dispatching (556)	50,372	35
Other Expenses (557)	3,993	36
Total Other Power Supply Expenses	9,054,826	
Total Power Production Expenses	21,316,829	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	994	37
Load Dispatching (561)	245	38
Station Expenses (562)	9,782	39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)	61,039	42
Rents (567)	825	43
Maintenance Supervision and Engineering (568)	714	44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)	13,233	46
Maintenance of Overhead Lines (571)	7,660	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	94,492	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	123,583	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)	61,501	52
Overhead Line Expenses (583)	159,576	53
Underground Line Expenses (584)	32,668	54
Street Lighting and Signal System Expenses (585)	44,833	55
Meter Expenses (586)	81,118	56
Customer Installations Expenses (587)	11,205	57
Miscellaneous Distribution Expenses (588)	184,151	58
Rents (589)	75	59
Maintenance Supervision and Engineering (590)	25,246	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	34,964	62
Maintenance of Overhead Lines (593)	90,365	63
Maintenance of Underground Lines (594)	18,300	64
Maintenance of Line Transformers (595)	8,728	65
Maintenance of Street Lighting and Signal Systems (596)	29,857	66
Maintenance of Meters (597)	1,041	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	907,211	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	38,057	69
Meter Reading Expenses (902)	71,654	70
Customer Records and Collection Expenses (903)	168,225	71
Uncollectible Accounts (904)	107,698	72
Miscellaneous Customer Accounts Expenses (905)	18,340	73
Total Customer Accounts Expenses	403,974	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		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	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	835,237	78
Office Supplies and Expenses (921)	195,138	79
Administrative Expenses Transferred -- Credit (922)	162,571	80
Outside Services Employed (923)	334,634	81
Property Insurance (924)	158,762	82
Injuries and Damages (925)	94,440	83
Employee Pensions and Benefits (926)	929,777	84
Regulatory Commission Expenses (928)	13,285	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	143,626	87
Rents (931)	1,278	88
Maintenance of General Plant (932)	169,172	89
Total Administrative and General Expenses	2,712,778	
 Total Operation and Maintenance Expenses	25,435,284	

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		1,449,187	1
Social Security		280,940	2
Wisconsin Gross Receipts Tax		0	3
PSC Remainder Assessment		37,104	4
Other (specify): NONE			5
Total tax expense		<u>1,767,231</u>	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		7.174700				5
School tax rate	mills		9.445600				6
Voc. school tax rate	mills		1.954300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.574600				10
Less: state credit	mills		1.032700				11
Net tax rate	mills		17.541900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.174700				14
Combined School Tax Rate	mills		11.399900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.574600				17
Total Tax Rate	mills		18.574600				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		17.541900				20
Net Local and School Tax Rate	mills		17.541900				21
Utility Plant, Jan. 1	\$	93,833,961	93,833,961				22
Materials & Supplies	\$	1,764,419	1,764,419				23
Subtotal	\$	95,598,380	95,598,380				24
Less: Plant Outside Limits	\$	92,136	92,136				25
Taxable Assets	\$	95,506,244	95,506,244				26
Assessment Ratio	dec.		0.865000				27
Assessed Value	\$	82,612,901	82,612,901				28
Net Local & School Rate	mills		17.541900				29
Tax Equiv. Computed for Current Year	\$	1,449,187	1,449,187				30
Tax Equivalent per 1994 PSC Report	\$	1,456,295					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	1,449,187					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)	286,988		4
Structures and Improvements (311)	5,849,977	11,607	5
Boiler Plant Equipment (312)	34,261,918		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	5,178,479	1,845,644	8
Accessory Electric Equipment (315)	1,648,262	386,586	9
Miscellaneous Power Plant Equipment (316)	300,156	639	10
Total Steam Production Plant	47,525,780	2,244,476	
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)	283,027		18
Structures and Improvements (341)	554,304	767	19
Fuel Holders, Producers and Accessories (342)	800,196	151,328	20
Prime Movers (343)	9,020,832	1,154,688	21
Generators (344)	1,322,836		22
Accessory Electric Equipment (345)	975,243		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	12,956,438	1,306,783	
TRANSMISSION PLANT			
Land and Land Rights (350)	132,610		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)		60,157	347,145	4
Structures and Improvements (311)			5,861,584	5
Boiler Plant Equipment (312)	657,144		33,604,774	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)	232,556	2,345	6,793,912	8
Accessory Electric Equipment (315)		182,241	2,217,089	9
Miscellaneous Power Plant Equipment (316)			300,795	10
Total Steam Production Plant	889,700	244,743	49,125,299	
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)			283,027	18
Structures and Improvements (341)			555,071	19
Fuel Holders, Producers and Accessories (342)			951,524	20
Prime Movers (343)	789,120		9,386,400	21
Generators (344)			1,322,836	22
Accessory Electric Equipment (345)		17,601	992,844	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	789,120	17,601	13,491,702	
TRANSMISSION PLANT				
Land and Land Rights (350)	3,941	(128,669)	0	25

ELECTRIC UTILITY PLANT IN SERVICE

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	2,681,660	112,852	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	148,245	488	29
Overhead Conductors and Devices (356)	228,912		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	3,191,427	113,340	
DISTRIBUTION PLANT			
Land and Land Rights (360)	114,167	79	34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,612,470	1,079,259	36
Storage Battery Equipment (363)	17,402	13,576	37
Poles, Towers and Fixtures (364)	2,617,900	294,809	38
Overhead Conductors and Devices (365)	3,448,397	636,136	39
Underground Conduit (366)	367,739	200,057	40
Underground Conductors and Devices (367)	2,494,465	342,949	41
Line Transformers (368)	3,770,417	196,260	42
Services (369)	1,308,825	136,884	43
Meters (370)	1,295,457	64,075	44
Installations on Customers' Premises (371)	309,020	82,886	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,783,768	285,766	47
Total Distribution Plant	20,140,027	3,332,736	
GENERAL PLANT			
Land and Land Rights (389)	168,385		48
Structures and Improvements (390)	991,066		49
Office Furniture and Equipment (391)	138,981	11,819	50
Computer Equipment (391.1)	376,677	569,462	51
Transportation Equipment (392)	924,055		52
Stores Equipment (393)	108,619	20,098	53
Tools, Shop and Garage Equipment (394)	412,892	73,451	54
Laboratory Equipment (395)	90,653	1,570	55
Power Operated Equipment (396)	209,893	42,494	56
Communication Equipment (397)	413,477	212,145	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)	1,528,670	(1,265,842)	0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)	162,642	13,909	0	29
Overhead Conductors and Devices (356)	229,307	395	0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	1,924,560	(1,380,207)	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)		20,486	134,732	34
Structures and Improvements (361)			0	35
Station Equipment (362)	495,125	1,063,655	4,260,259	36
Storage Battery Equipment (363)			30,978	37
Poles, Towers and Fixtures (364)	75,216	(13,909)	2,823,584	38
Overhead Conductors and Devices (365)	125,220	(395)	3,958,918	39
Underground Conduit (366)	5,172		562,624	40
Underground Conductors and Devices (367)	55,057		2,782,357	41
Line Transformers (368)	84,029		3,882,648	42
Services (369)	15,481		1,430,228	43
Meters (370)	31,061		1,328,471	44
Installations on Customers' Premises (371)	13,401		378,505	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	54,982		2,014,552	47
Total Distribution Plant	954,744	1,069,837	23,587,856	
GENERAL PLANT				
Land and Land Rights (389)		48,026	216,411	48
Structures and Improvements (390)			991,066	49
Office Furniture and Equipment (391)			150,800	50
Computer Equipment (391.1)			946,139	51
Transportation Equipment (392)			924,055	52
Stores Equipment (393)			128,717	53
Tools, Shop and Garage Equipment (394)			486,343	54
Laboratory Equipment (395)			92,223	55
Power Operated Equipment (396)	30,654		221,733	56
Communication Equipment (397)			625,622	57

ELECTRIC UTILITY PLANT IN SERVICE

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	1,942		58
Other Tangible Property (399)	518,405	69,377	59
Total General Plant	4,355,045	1,000,416	
Total utility plant in service directly assignable	88,168,717	7,997,751	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	88,168,717	7,997,751	

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)			1,942 58
Other Tangible Property (399)			587,782 59
Total General Plant	30,654	48,026	5,372,833
Total utility plant in service directly assignable	4,588,778	0	91,577,690
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,588,778	0	91,577,690

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)	2,025,095	2.08%	121,748	1
Boiler Plant Equipment (312)	12,758,389	3.33%	1,134,691	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	4,945,314	2.97%	161,653	4
Accessory Electric Equipment (315)	1,109,545	2.63%	51,349	5
Miscellaneous Power Plant Equipment (316)	144,119	3.13%	9,409	6
Total Steam Production Plant	20,982,462		1,478,850	
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)	193,860	3.57%	19,793	13
Fuel Holders, Producers and Accessories (342)	140,663	3.57%	30,292	14
Prime Movers (343)	2,540,380	3.57%	324,219	15
Generators (344)	375,897	3.57%	47,225	16
Accessory Electric Equipment (345)	228,786	3.57%	35,235	17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	3,479,586		456,764	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	1,535,779	2.94%	39,691	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	104,907	3.70%	2,743	22
Overhead Conductors and Devices (356)	95,044	3.33%	3,811	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

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					2,146,843	1
312	657,144	386,204	1,246		12,850,978	2
313					0	3
314	232,556			(3,298)	4,871,113	4
315					1,160,894	5
316					153,528	6
	889,700	386,204	1,246	(3,298)	21,183,356	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341				3,298	216,951	13
342					170,955	14
343	789,120				2,075,479	15
344					423,122	16
345				1,040	265,061	17
346					0	18
	789,120	0	0	4,338	3,151,568	
352					0	19
353	1,528,670	7,580	588,251	(627,471)	0	20
354					0	21
355	162,642	2,314	43,397	13,909	0	22
356	229,307	1,146	131,203	395	0	23
357					0	24
358					0	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	1,735,730		46,245	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	762,317	4.17%	143,296	28
Storage Battery Equipment (363)	798	5.00%	1,209	29
Poles, Towers and Fixtures (364)	1,104,158	3.67%	99,851	30
Overhead Conductors and Devices (365)	1,107,108	3.60%	133,332	31
Underground Conduit (366)	127,777	2.00%	9,230	32
Underground Conductors and Devices (367)	492,198	2.97%	77,910	33
Line Transformers (368)	1,379,447	3.00%	114,796	34
Services (369)	630,745	4.63%	63,409	35
Meters (370)	622,868	3.60%	47,231	36
Installations on Customers' Premises (371)	183,385	6.92%	23,537	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	661,490	3.91%	74,257	39
Total Distribution Plant	7,072,291		788,058	
GENERAL PLANT				
Structures and Improvements (390)	444,614	2.38%	23,587	40
Office Furniture and Equipment (391)	100,464	5.88%	3,575	41
Computer Equipment (391.1)	194,643	14.29%	163,481	42
Transportation Equipment (392)	641,480	15.00%	46,448	43
Stores Equipment (393)	72,219	4.00%	7,278	44
Tools, Shop and Garage Equipment (394)	248,327	6.67%	30,077	45
Laboratory Equipment (395)	78,416	5.56%	6,126	46
Power Operated Equipment (396)	78,346	12.50%	15,368	47
Communication Equipment (397)	244,269	6.67%	59,440	48
Miscellaneous Equipment (398)	1,142	4.76%	130	49
Other Tangible Property (399)	348,083	3.33%	17,783	50
Total General Plant	2,452,003		373,293	
Total accum. prov. directly assignable	35,722,072		3,143,210	

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
	1,920,619	11,040	762,851	(613,167)	0	
361					0	27
362	495,125		396,492	626,431	1,433,411	28
363					2,007	29
364	75,216	42,012	12,676	(13,909)	1,085,548	30
365	125,220	71,246	17,671	(395)	1,061,250	31
366	5,172	2,061	378		130,152	32
367	55,057	4,890	21,900		532,061	33
368	84,029		8,948		1,419,162	34
369	15,481	6,631	846		672,888	35
370	31,061	1,532	1,894		639,400	36
371	13,401	4,094	8,193		197,620	37
372					0	38
373	54,982	15,841	16,648		681,572	39
	954,744	148,307	485,646	612,127	7,855,071	
390					468,201	40
391					104,039	41
391.1					358,124	42
392					687,928	43
393					79,497	44
394					278,404	45
395					84,542	46
396	30,654		25,009		88,069	47
397					303,709	48
398					1,272	49
399					365,866	50
	30,654	0	25,009	0	2,819,651	
	4,584,837	545,551	1,274,752	0	35,009,646	

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>35,722,072</u></u>		<u><u>3,143,210</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
	4,584,837	545,551	1,274,752	0	35,009,646

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
OVERHEAD PRIMARY 7.62/13.2(15KV)	3.12	169.30	4
UNDERGROUND PRIMARY 7.62/13.2(15KV)	6.28	55.47	5
OVERHEAD SECONDARY	3.50	232.82	6
UNDERGROUND SECONDARY	1.48	45.25	7
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			8
7.2/12.5 kV (12kV)			9
14.4/24.9 kV (25kV)			10
Other:			
NONE			11
Transmission System			
34.5 kV			12
69 kV			13
115 kV			14
138 kV			15
Other:			
NONE			16

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	56
Total	56
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0
Total customers on rural lines at end of year	56

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	90,500	Wednesday	01/24/2001	13:00	48,672	1
February	02	89,800	Friday	02/02/2001	09:00	44,629	2
March	03	89,100	Tuesday	03/06/2001	11:00	47,593	3
April	04	88,700	Tuesday	04/03/2001	10:00	42,071	4
May	05	87,700	Thursday	05/10/2001	13:15	43,548	5
June	06	92,700	Thursday	06/28/2001	13:00	43,942	6
July	07	110,200	Tuesday	07/24/2001	13:00	49,422	7
August	08	117,100	Wednesday	08/08/2001	12:45	55,472	8
September	09	98,400	Friday	09/07/2001	13:00	46,444	9
October	10	88,400	Wednesday	10/03/2001	11:00	48,134	10
November	11	87,700	Tuesday	11/13/2001	10:00	44,142	11
December	12	90,800	Thursday	12/13/2001	17:00	42,889	12
Total		1,131,100				556,958	

System Name

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

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

15 minutes integrated	
-----------------------	--

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	260,479	1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	1,241	4
Internal Combustion Reciprocating	2,469	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	264,189	7
Purchases	292,769	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	556,958	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	537,938	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.)	293	22
Total Used by Company	293	23
Total Sold and Used	538,231	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	18,727	27
Total Energy Losses	18,727	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.3624%	29
Total Disposition of Energy	556,958	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)	1
Residential Sales				
RESIDENTIAL	RG-1	15,161	99,959	1
Total Sales for Residential Sales		15,161	99,959	
Commercial & Industrial				
COMMERCIAL	CG-1	1,602	59,630	2
COMMERCIAL & INDUSTRIAL	CP-1	53	23,419	3
COMMERCIAL & INDUSTRIAL	CP-2	34	44,141	4
COMMERCIAL & INDUSTRIAL	CP-3	36	232,356	5
COMMERCIAL & INDUSTRIAL	CP-4	2	72,812	6
SERURITY LIGHT	SL-1	350	1,469	7
Total Sales for Commercial & Industrial		2,077	433,827	
Public Street & Highway Lighting				
GENERAL & ORNAMENTAL	MS-1	1	4,152	8
Total Sales for Public Street & Highway Lighting		1	4,152	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		17,239	537,938	

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)	
		6,643,269	427,281	7,070,550	1
0	0	6,643,269	427,281	7,070,550	
		3,694,596	252,196	3,946,792	2
78,087		1,158,721	99,088	1,257,809	3
114,059	133,157	2,061,342	185,698	2,247,040	4
521,452	604,969	10,364,423	974,786	11,339,209	5
163,370	184,326	2,983,798	308,290	3,292,088	6
		102,106	5,886	107,992	7
876,968	922,452	20,364,986	1,825,944	22,190,930	
		447,610	15,911	463,521	8
0	0	447,610	15,911	463,521	
				0	9
0	0	0	0	0	
876,968	922,452	27,455,865	2,269,136	29,725,001	

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	Wisc. Pub. Service		Wisc. Pub. Service		1
Point of Delivery	MPU		MPU		2
Type of Power Purchased (firm, dump, etc.)	FIRM		INTERRUPTIBLE		3
Voltage at Which Delivered	69kV		69kV		4
Point of Metering	MPU		MPU		5
Total of 12 Monthly Maximum Demands -- kW	420,000		73,800		6
Average load factor	49.8565%		49.2984%		7
Total Cost of Purchased Power	4,113,368		590,722		8
Average cost per kWh	0.0269		0.0222		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	5,684	8,284	1,434	1,017	12
February	5,071	7,603	1,224	1,120	13
March	4,884	8,196	1,293	700	14
April	4,402	7,734	1,136	663	15
May	4,846	7,690	1,278	615	16
June	4,406	7,883	1,256	757	17
July	4,406	8,323	1,408	1,160	18
August	4,768	8,170	1,464	1,440	19
September	3,959	8,765	1,267	1,184	20
October	5,084	7,857	1,440	1,117	21
November	4,495	7,899	1,205	840	22
December	3,808	8,643	1,119	422	23
Total kWh (000)	55,813	97,047	15,524	11,035	24

					(d)	(e)			
Name of Vendor	Wisc. Pub. Service		ALLIANT						28
Point of Delivery	MPU		MPU						29
Voltage at Which Delivered	NON-FIRM		NON-FORM						30
Point of Metering	69kV		69kV						31
Type of Power Purchased (firm, dump, etc.)	MPU		mpu						32
Total of 12 Monthly Maximum Demands -- kW	14800		740						33
Average load factor	49.6483%		49.0559%						34
Total Cost of Purchased Power	191,231		0.0000						35
Average cost per kWh	0.0357		0.0000						36
On-Peak Hours (if applicable)									37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak					38
January	455								39
February	249								40
March	24								41
April	124								42
May	541								43
June	223								44
July	613								45
August	590								46
September	939								47
October	969								48
November	407			265					49
December	230								50
Total kWh (000)	5,364	0	265	0					51

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	EDISON MISSION		WISCONSIN ELECTRIC		1
Point of Delivery	MPU		MPU		2
Type of Power Purchased (firm, dump, etc.)	NON-FIRM		NON-FIRM		3
Voltage at Which Delivered	69kV		69kV		4
Point of Metering	MPU		MPU		5
Total of 12 Monthly Maximum Demands -- kW	30,000		13,500		6
Average load factor	49.6164%		96.8239%		7
Total Cost of Purchased Power	525,200		308,677		8
Average cost per kWh	0.0483		0.0323		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January					12
February					13
March					14
April	3,360				15
May	4,325				16
June			3,440		17
July			1,365		18
August					19
September					20
October			4,684		21
November	3,181		53		22
December					23
Total kWh (000)	10,866	0	9,542	0	24

	(d)		(e)		
Name of Vendor	WPPI				29
Point of Delivery	MPU				30
Voltage at Which Delivered	NON FIRM				31
Point of Metering	69kV				32
Type of Power Purchased (firm, dump, etc.)	MPU				33
Total of 12 Monthly Maximum Demands -- kW	242000				34
Average load factor	49.4243%				35
Total Cost of Purchased Power	2,903,943				36
Average cost per kWh	0.0333				37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January	7,165				40
February	6,720				41
March	7,430				42
April	7,190				43
May	7,440				44
June	7,200				45
July	7,440				46
August	7,440				47
September	7,200				48
October	7,448				49
November	7,200				50
December	7,440				51
Total kWh (000)	87,313	0			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	289,784	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	125,000	7
Date and Hour of Such Maximum Demand	8/8/2001 12	8
Load Factor	0.2646	9
Maximum Net Generation in Any One Day	1,690	10
Date of Such Maximum	8/8/2001	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	115	13
Is Plant Owned or Leased?		14
Total Production Expenses	10,510,983	15
Cost per kWh of Net Generation (\$)	36	16
Monthly Net Generation --- kWh (000):		
January	27,078	17
February	24,789	18
March	27,376	19
April	19,414	20
May	18,726	21
June	20,747	22
July	27,018	23
August	34,314	24
September	25,247	25
October	21,254	26
November	20,566	27
December	23,255	28
Total kWh (000)	289,784	29
Gas Consumed--Therms	423,340	30
Average Cost per Therm Burned (\$)	423,340.0000	31
Fuel Oil Consumed Barrels (42 gal.)	933	32
Average Cost per Barrel of Oil Burned (\$)	30.5100	33
Specific Gravity	33	34
Average BTU per Gallon	140,133	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	95	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.)	169,143	42
Average Cost per Ton (\$)	39.5300	43
Kind of Coal Used	BITUM	44
Average BTU per Pound	12,963	45
Water Evaporated--Thousands of Pounds	3,766,429	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	14	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	1	50
Based on Coal Used Solely in Electric Generation	1	51
Average BTU per kWh Net Generation	6	52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0259	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Custer Str	Manitowoc	Manitowoc		1
Unit Identification	MPU3	MPU3	MPU1		2
Type of Generation	TURBINE	STEAM	RECIP		3
kWh Net Generation (000)	1,241	286,074	2,469		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	E	E	E		6
60-Minute Maximum Demand--kW (est. if not meas.)	535	123,000	1,060		7
Date and Hour of Such Maximum Demand	8/8/2001 12	8/8/2001 12	8/8/2001 12		8
Load Factor	0.2648	0.2655	0.2659		9
Maximum Net Generation in Any One Day	123	1,475	92		10
Date of Such Maximum	08/08/2001	08/08/2001	08/08/2001		11
Number of Hours Generators Operated	88	8,670	487		12
Maximum Continuous or Dependable Capacity--kW	25	79	11		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	240,538	9,999,999	270,446		15
Cost per kWh of Net Generation (\$)	193.8259	34.9560	109.5367		16
Monthly Net Generation --- kWh (000):					
January		26,696	382		17
February		24,515	274		18
March		27,322	54		19
April	64	19,206	144		20
May	68	18,579	79		21
June		20,731	16		22
July	122	26,328	568		23
August	447	33,406	461		24
September	23	24,954	270		25
October	517	20,725	12		26
November		20,357	209		27
December		23,255			28
Total kWh (000)	1,241	286,074	2,469		29
Gas Consumed--Therms	169,523	100,018	153,799		30
Average Cost per Therm Burned (\$)	0.9500	0.5500	0.7500		31
Fuel Oil Consumed Barrels (42 gal.)	488		445		32
Average Cost per Barrel of Oil Burned (\$)	27.5700		33.7400		33
Specific Gravity	33		33		34
Average BTU per Gallon	140,133		140,133		35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil	20		148		38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N	Y	N		40
Coal consumed--tons (2,000 lbs.)		169,143			42
Average Cost per Ton (\$)		39.5300			43
Kind of Coal Used		BITUM			44
Average BTU per Pound		12,963			45
Water Evaporated--Thousands of Pounds		3,766,429			46
Is Water Evaporated, Metered or Estimated?		M	M		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		14.3000			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant		1			50
Based on Coal Used Solely in Electric Generation		1			51
Average BTU per kWh Net Generation		6			52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)		0.0250			54

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)	
Manitowoc	6	1956	900	900	Water Tube	Stoker	200	1
Manitowoc	7	1964	900	900	Water Tube	Stoker	200	2
Manitowoc	8	1991	1100	905	Water Tube	Sweep Air	220	3
Manitowoc	5	1952	450	750	Water Tube	Stoker	175	4
Total							795	

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)	
Custer Str	3	1999	Turbine	General Electric	5,105	32,767	1
Manitowoc	2	1985	Reciproc	Transamerica DeLavel	450	7,313	2
Manitowoc	1	1985	Reciproc	Transamerica DeLavel	450	7,313	3
Total						47,393	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators										
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)			
1956	SC	3600	13800	76406	22000	27058	22000	22000	1	
1964	SC	3600	13800	147850	32000	35556	32000	32000	2	
1935	SC	3600	4160	0	5000	6250	5000	5000	3	
1950	SC	3600	13800	55059	10000	12500	10000	10000	4	
Total				279315	69000	81364	69000	69000		

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators								
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)			
1999	13,800	1,241	24,250	29,600	24,250	24,250	1	
1985	13,800	1,476	5,250	6,563	5,250	5,250	2	
1985	13,800	993	5,250	6,563	5,250	5,250	3	
Total		3,710	34,750	42,726	34,750	34,750		

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	LAKEFNT	NE	REV BK3	A-EAST	A-WEST	1
Voltage--High Side	69	69	69	13,200	13,200	2
Voltage--Low Side	13	13	13	4,160	4,160	3
Num. Main Transformers in Operation	3	1	1	1	1	4
Capacity of Transformers in kVA	93,000	22,400	22,400	3,000	3,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	30,400	17,800	21,200	2,100	696	7
Dt and Hr of Such Maximum Demand	08/09/2001 17:00	08/09/2001 14:00	08/06/2001 17:00	09/07/2001 18:00	09/07/2001 19:00	8 9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	CUSTER ST	Dewey	MIRRO	MIRRO BK2	MIRRO BK3	16
Voltage--High Side	69	69	69	69	69	17
Voltage--Low Side	13	13	4,160	4,160	4,160	18
Num. of Main Transformers in Operation	1	1	3	1	1	19
Capacity of Transformers in kVA	22,400	22,400	9,999	3,000	5,000	20
Number of Spare Transformers on Hand	0	0	1	0	0	21
15-Minute Maximum Demand in kW	15,800	12,170	8,600	0	2,300	22
Dt and Hr of Such Maximum Demand	10/03/2001 10:00	12/11/2001 17:00	09/26/2001 13:00		08/27/2001 23:00	23 24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	REV BK 4					31
Voltage--High Side	69					32
Voltage--Low Side	13					33
Num. of Main Transformers in Operation	1					34
Capacity of Transformers in kVA	22,400					35
Number of Spare Transformers on Hand	0					36
15-Minute Maximum Demand in kW	15,900					37
Dt and Hr of Such Maximum Demand	08/06/2001 14:00					38 39
Kwh Output						40

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	17,535	2,545	238,590	1
Acquired during year	788	99	8,075	2
Total	18,323	2,644	246,665	3
Retired during year	410	86	7,268	4
Sales, transfers or adjustments increase (decrease)	(11)			5
Number end of year	17,902	2,558	239,397	6
Number end of year accounted for as follows:				7
In customers' use	16,892	2,190	193,834	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	1,010	368	45,563	12
Total end of year	17,902	2,558	239,397	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	1,624	812,000	1
Sodium Vapor	200	705	705,000	2
Sodium Vapor	250	1,285	1,612,320	3
Total		3,614	3,129,320	
Ornamental				
Sodium Vapor	70	188	521,374	4
Sodium Vapor	100	241	120,500	5
Sodium Vapor	200	452	507,369	6
Sodium Vapor	250	196	246,267	7
Total		1,077	1,395,510	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Other Operating Revenues (Electric) (Page E-02)

Other Electric Revenues (456) Amount is less Steam Expenses-Accounts (695-698) and Accounts (802-812)=\$26,492

Electric Operation & Maintenance Expenses (Page E-03)

Accounts 695-698 Steam Distribution and Accounts 802-812 District Heating Expense are net against the steam and hot water sales revenue in Account 456 on Page E-2. Total expenses in these accounts equal \$26,492.

- Account 500 - Decrease - Less labor.
 - Account 513 - Increase - Back to normal level.
 - Account 546 - Increase - More labor.
 - Account 551 - Increase - More labor.
 - Account 553 - Increase - More parts.
 - Account 554 - Decrease - No maintenance needed.
 - Account 555 - Increase - Higher costs.
 - Account 556 - Increase - More labor.
 - Account 560 - Decrease - Less labor.
 - Account 566 - Increase - Heavy cleanup work.
 - Account 570 - Decrease - Maintenance back to normal level.
 - Account 580 - Decrease - Labor down.
 - Account 582 - Increase - Labor up.
 - Account 583 - Decrease - Tree trimming down.
 - Account 588 - Decrease - Labor down.
 - Account 903 - Increase - Labor up.
 - Account 904 - Increase - Industrial customers bankruptcy.
 - Account 912 - Decrease - Public Benefits money.
 - Account 920 - Increase - Labor up.
 - Account 921 - Increase - Costs are up.
 - Account 923 - Increase - Several cost studies.
 - Account 924 - Increase - Boiler Insurance.
 - Account 928 - Increase - Rate Case work.
 - Account 930 - Decrease - Back up normal level.
 - Account 932 - Increase - Software services increases.
-

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

Wisconsin Gross Receipts Tax - MPU had a credit from prior year 2000 and was carried over to 2001.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

ADDITIONS -

- Account 314 - Rebuild Generator #5
- Account 315 - Dockwall & Slip
- Account 342 - Inlet Fogging System
- Account 343 - Rebuild Combustion Turbine
- Account 353 - A101 Line
- Account 362 - Dewey Substation
- Account 364 - Various Upgrades & New Lines
- Account 365 - Various Upgrades & New Lines
- Account 366 - Various Upgrades & New Lines
- Account 367 - Various Upgrades & New Lines
- Account 368 - Various Upgrades & New Lines
- Account 369 - Various Upgrades & New Lines
- Account 373 - Various upgrades & New Lines
- Account 391.1 - Several New Software Packages
- Account 397 - SCADA Improvements

RETIREMENTS -

- Account 312 - Remove Boilers 3 & 4
- Account 314 - Rebuild Generator #5
- Account 343 - Rebuild Combustion Turbine
- Account 353 - Sale of Assets to ATC
- Account 355 - Sale of Assets to ATC
- Account 356 - Sale of Assets to ATC
- Account 362 - Sale of Assets to ATC
- Account 365 - Removals do to Various Upgrades

ADJUSTMENTS -

- Account 310 - Reclassifications
- Account 314 - Reclassifications
- Account 315 - Reclassifications
- Account 345 - Reclassifications
- Account 350 - Reclassifications
- Account 353 - Reclassifications
- Account 355 - Reclassifications
- Account 356 - Reclassifications
- Account 360 - Reclassifications
- Account 362 - Reclassifications
- Account 364 - Reclassifications
- Account 365 - Reclassifications
- Account 389 - Reclassifications

Internal Combustion Generation Plants (Page E-19)

Custer Street Turbine has a rated hp of 32,842 program only allows 32,767 to be entered.

5/28/02 - checking with Jerry to see if this is a program error or if there is a maximum limit. ele

ELECTRIC OPERATING SECTION FOOTNOTES

Steam Production Plants (Page E-19)

Boiler # 4 has been removed however the program does not allow this record to be removed because we still have 5 turgine generators.

(I deleted record on 5/28/02 - write to utility to try again, and save after deleting. ele)

Substation Equipment (Page E-23)

KWH output data is not recorded.
