



3013 (02-09-04)

ANNUAL REPORT

OF

Name: STURGEON BAY UTILITIES

Principal Office: 230 E VINE STREET
P.O. BOX 259
STURGEON BAY, WI 54235-0259

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: STURGEON BAY UTILITIES

Utility Address: 230 E VINE STREET
P.O. BOX 259
STURGEON BAY, WI 54235-0259

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR MICHAEL W CULLIGAN CPA

Title: FINANCIAL MANAGER

Office Address: STURGEON BAY UTILITIES
230 E VINE STREET
P.O. BOX 259
STURGEON BAY, WI 54235-0259

Telephone: (920) 746 - 2833 EXT 3005

Fax Number: (920) 746 - 2822

E-mail Address: mculligan@wppisys.org

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR STEPHEN C. MANN

Title: PRESIDENT

Office Address:
123 N LANSING ST.
STURGEON BAY, WI 54235

Telephone: (920) 743 - 9337

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR RUSSELL A. HISSOM CPA

Title: PARTNER

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

Telephone: (608) 249 - 6688 EXT 2261

Fax Number:

E-mail Address: rhiissom@virchowkrause.com

Date of most recent audit report: 3/15/2002

Period covered by most recent audit: YEAR ENDED DECEMBER 31,2001

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL L. KUMM

Title: GENERAL MANAGER

Office Address:

230 E VINE STREET
P.O. BOX 259
STURGEON BAY, WI 54235-0259

Telephone: (920) 746 - 2833 EXT 3007

Fax Number: (920) 746 - 2822

E-mail Address: mkumm@wppisys.org

Name of utility commission/committee: Sturgeon Bay Utility Commission

Names of members of utility commission/committee:

- HON COLLEEN CROCKER-MACMILLIN, MAYOR
- MR BERNARD ELLENBECKER, COMMISSIONER VICE PRESIDENT
- MR CLIFFORD R. HAGGENJOS, JR, COMMISSIONER
- MR STEPHEN MANN, COMMISSION PRESIDENT
- MR DAVID MCALLISTER, COMMISSION SECRETARY

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT OPERATIONS, INC.

1377 MIDWAY ROAD

P.O. BOX 418

MENASHA, WI 54952-0418

Contact Person: MR TOD MAURINA

Title: FACILITY MANAGER

Telephone: (920) 746 - 2833 EXT 3020

Fax Number: (920) 746 - 2822

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1998 1/1/2003

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

Operating water and sewer systems and sewer treatment plant.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,298,591	10,091,387	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,918,042	7,574,167	2
Depreciation Expense (403)	973,561	965,527	3
Amortization Expense (404-407)	21,696	21,696	4
Taxes (408)	757,269	756,412	5
Total Operating Expenses	9,670,568	9,317,802	
Net Operating Income	628,023	773,585	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	628,023	773,585	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	8,612	8,136	7
Income from Nonutility Operations (417)	740,247	767,512	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	316,027	464,593	10
Miscellaneous Nonoperating Income (421)	96,927	0	11
Total Other Income	1,161,813	1,240,241	
Total Income	1,789,836	2,013,826	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,789,836	2,013,826	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	778,675	876,525	14
Amortization of Debt Discount and Expense (428)	184,560	202,908	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	2,444	1,917	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	965,679	1,081,350	
Net Income	824,157	932,476	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,107,024	9,174,914	20
Balance Transferred from Income (433)	824,157	932,476	21
Miscellaneous Credits to Surplus (434)	134,000	0	22
Miscellaneous Debits to Surplus--Debit (435)	134,000	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	111	366	25
Total Unappropriated Earned Surplus End of Year (216)	10,931,070	10,107,024	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NON- REGULATED SEWER UTILITY	740,247	3
Total (Acct. 417):	740,247	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INCOME FROM ATC AND WISCONSIN STATE INVESTMENTS FUNDS	316,027	5
Total (Acct. 419):	316,027	
Miscellaneous Nonoperating Income (421):		
CONTRIBUTIONS IN AID OF CONSTRUCTION-ELECTRTIC	68,793	6
CONTRIBUTIONS IN AID OF CONSTRUCTION-WATER	28,134	7
Total (Acct. 421):	96,927	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
SEWER CASH TRANSFER TO WATER	134,000	10
Total (Acct. 434):	134,000	
Miscellaneous Debits to Surplus (435):		
APPROPRIATIONS OF SURPLUS-SEWER	134,000	11
Total (Acct. 435)--Debit:	134,000	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	111	13
Total (Acct. 439)--Debit:	111	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	9,173	49,862	505		59,540	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	204	13,355	235		13,794	2
Payroll		26,280			26,280	3
Materials	6,045	4,606	203		10,854	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	6,249	44,241	438	0	50,928	
Net income (or loss)	2,924	5,621	67	0	8,612	

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	1,461,989	8,836,602	0	0	10,298,591	1
Less: interdepartmental sales	568	130,542	0	0	131,110	2
Less: interdepartmental rents	0	77,337		0	77,337	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	1,979	2,477			4,456	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,459,442	8,626,246	0	0	10,085,688	

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	98,439	14,455	112,894	1
Electric operating expenses	537,362	78,911	616,273	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	100,925	14,821	115,746	5
Merchandising and jobbing	16,900	9,379	26,279	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	122,988	87,400	210,388	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	204,966	(204,966)	0	18
All other accounts			0	19
Total Payroll	1,081,580	0	1,081,580	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	32,001,793	32,913,772	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,847,874	10,792,322	2
Net Utility Plant	21,153,919	22,121,450	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	21,153,919	22,121,450	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	17,230,839	16,940,202	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	6,849,055	6,497,531	6
Net Nonutility Property	10,381,784	10,442,671	
Investment in Municipality (123)	0	0	7
Other Investments (124)	540,182	0	8
Special Funds (125-128)	3,576,805	3,545,192	9
Total Other Property and Investments	14,498,771	13,987,863	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,254,108	3,396,808	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	318	318	12
Temporary Cash Investments (136)	1,876,923	1,773,194	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	808,033	942,930	15
Other Accounts Receivable (143)	348,570	294,581	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	24,000	21,100	17
Receivables from Municipality (145)	75,965	89,976	18
Materials and Supplies (151-163)	437,826	436,005	19
Prepayments (165)	66,959	49,000	20
Interest and Dividends Receivable (171)	0	27,324	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	6,844,702	6,989,036	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	755,123	906,600	24
Other Deferred Debits (182-186)	269,561	350,273	25
Total Deferred Debits	1,024,684	1,256,873	
Total Assets and Other Debits	43,522,076	44,355,222	

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)	1,438,443	1,420,908	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	10,931,070	10,107,024	28
Total Proprietary Capital	12,369,513	11,527,932	
LONG-TERM DEBT			
Bonds (221-222)	14,325,000	15,975,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	14,325,000	15,975,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	837,561	712,755	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	40,050	38,311	35
Taxes Accrued (236)	658,866	654,213	36
Interest Accrued (237)	389,581	443,231	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0	18,148	40
Miscellaneous Current and Accrued Liabilities (242)	58,158	55,838	41
Total Current and Accrued Liabilities	1,984,216	1,922,496	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	4,843	6,825	43
Other Deferred Credits (253)	356,400	314,800	44
Total Deferred Credits	361,243	321,625	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	136,486	123,117	47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	136,486	123,117	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	14,345,618	14,485,052	49
Total Liabilities and Other Credits	43,522,076	44,355,222	

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)	14,286,933	0	0	17,713,542	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				1,318	7
Total Utility Plant	14,286,933	0	0	17,714,860	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,140,192	0	0	7,707,682	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	3,140,192	0	0	7,707,682	
Net Utility Plant	11,146,741	0	0	10,007,178	

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	2,885,029	7,907,293			10,792,322	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	298,727	674,834			973,561	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,034				9,034	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	4,560	2,512			7,072	9
Salvage	910	7,758			8,668	10
Other credits (specify):						11
DEPREC ON TRANS PLANT		23,000			23,000	12
Total credits	313,231	708,104	0	0	1,021,335	13
Debits during year						14
Book cost of plant retired	55,181	71,898			127,079	15
Cost of removal	2,887	0			2,887	16
Other debits (specify):						17
SALE OF TRANSMISSION PLANT		835,817			835,817	18
Total debits	58,068	907,715	0	0	965,783	19
Balance End of Year	3,140,192	7,707,682	0	0	10,847,874	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	16,502,206	345,112		16,847,318	1
Other (specify):					
Water land	277,611			277,611	2
Sewer CWIP	160,385	105,910	160,385	105,910	3
Total Nonutility Property (121)	16,940,202	451,022	160,385	17,230,839	
Less accum. prov. depr. & amort. (122)	6,497,531	351,524		6,849,055	4
 Net Nonutility Property	 10,442,671	 99,498	 160,385	 10,381,784	

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

Particulars (a)	Amount (b)	
Balance first of year	21,100	1
Additions:		
Provision for uncollectibles during year	21,108	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	21,108	
Deductions:		
Accounts written off during the year: Utility Customers	18,208	5
Accounts written off during the year: Others		6
Total accounts written off	18,208	
Balance end of year	24,000	

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)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			346,856		346,856	327,540	3
Total Electric Utility					346,856	327,540	

Account	Total End of Year	Amount Prior Year	
Electric utility total	346,856	327,540	1
Water utility (154)	84,617	101,309	2
Sewer utility (154)	6,353	7,156	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	437,826	436,005	

**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)				
1990 Bond Defeasance Loss	141,115	428	588,566	1
1990 Mortgage Revenue Bonds	13,235	428	6,736	2
1994 BOND DEFEASANCE	1,820	428	15,163	3
1994 Mortgage Revenue Bonds	28,390	428	144,658	4
Total			755,123	
Unamortized premium on debt (251)				
NONE				5
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	1,420,908	1
Changes during year (explain):		
INDUSTRIAL PARK OVERHEAD SERVICE EXTENSION	17,535	2
Balance end of year	<u><u>1,438,443</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1990 Mortgage Revenue	06/05/1990	01/01/2003	7.32%	2,240,000	1
1994 Mortgage Revenue	02/01/1994	01/01/2010	5.02%	12,085,000	2
Total Bonds (Account 221):				14,325,000	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 14,325,000

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	654,213	1
Accruals:		
Charged water department expense	322,107	2
Charged electric department expense	435,162	3
Charged sewer department expense	16,350	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>773,619</u>	
Taxes paid during year:		
County, state and local taxes	678,006	6
Social Security taxes	79,048	7
PSC Remainder Assessment	11,912	8
Other (explain):		
NONE		9
Total payments and other debits	<u>768,966</u>	
Balance end of year	<u><u>658,866</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)					
1990 MORTGAGE REVENUE	122,488	168,010	206,438	84,060	1
1994 Mortgage Revenue	315,825	610,665	626,608	299,882	2
Subtotal	438,313	778,675	833,046	383,942	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	4,918	2,444	1,723	5,639	5
Subtotal	4,918	2,444	1,723	5,639	
Total	443,231	781,119	834,769	389,581	

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	5,621,608	1,963,882	0	6,899,562	0	14,485,052	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANT				139,434		139,434	5
Balance End of Year	5,621,608	1,963,882	0	6,760,128	0	14,345,618	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
ATC STOCK	540,182	2
Total (Acct. 124):	540,182	
Sinking Funds (125):		
DNR REPLACEMENT FUND	718,702	3
BOND PRINCIPAL AND INTEREST FUND	195,282	4
BOND DEPRECIATION FUND	122,824	5
BOND RESERVE FUND	2,539,997	6
Total (Acct. 125):	3,576,805	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	70,026	12
Electric	738,007	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	808,033	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	227,472	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	69,166	17
Other (specify):		
COMPUTER LOANS	3,633	18
TRUCKED IN WASTE	48,299	19
Total (Acct. 143):	348,570	
Receivables from Municipality (145):		
WATER	53,910	20
ELECTRIC	18,336	21
SEWER	3,719	22
Total (Acct. 145):	75,965	
Prepayments (165):		
INSURANCE	41,043	23
2001 GROSS LICENSE FEE	25,916	24
NONE		25
Total (Acct. 165):	66,959	
Extraordinary Property Losses (182):		
FUEL TANK CLEANUP	21,693	26
Total (Acct. 182):	21,693	
Preliminary Survey and Investigation Charges (183):		
NONE		27
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		28
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		29
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINTING WATER TOWERS	133,165	30
DEMAND SIDE MANAGEMENT	114,703	31
		32
Total (Acct. 186):	247,868	
Payables to Municipality (233):		
NONE		33
Total (Acct. 233):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Credits (253):		
DSM AMORTIZATION	315,000	34
PUBLIC BENEFITS-LOW INCOME	13,416	35
PUBLIC BENEFITS-ENERGY CONSERVATION	27,984	36
Total (Acct. 253):	356,400	

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	14,146,171	18,299,528	0	0	32,445,699	1
Materials and Supplies	92,963	337,198	0	0	430,161	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,012,610	7,807,487	0	0	10,820,097	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,621,608	1,963,882	0	0	7,585,490	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,604,916	8,865,357	0	0	14,470,273	
Net Operating Income	122,460	505,563	0	0	628,023	8
Net Operating Income as a percent of Average Net Rate Base						
	2.18%	5.70%	N/A	N/A	4.34%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,429,675	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	10,519,047	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	11,948,722	
Net Income		
Net Income	824,157	5
Percent Return on Proprietary Capital	6.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

WE SOLD OUR TRANSMISSION PLANT TO ATC 06/30/01

FINANCIAL SECTION FOOTNOTES

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

ACT 182-FUEL TANK CLEANUP ELAINE ENGELKE 08/1999 5 YRS

ACT 186-WATER TOWER PAINTING FILE DWCCA-5780-BJM \$47,600 PER YEAR 01/25/1999

DSM- NO AMORTIZATION

Identification and Ownership - Contacts (Page iv)

no response 1/28/03; will roll over and review against 2002 report. ele

review items 7/25/02 email:

1. Please provide more detail for Account 143, Other Accounts Receivable, water and electric amounts, Page F-19, such as a short list.

2. We noted that Water Treatment Expenses, Page W-5, decreased over 15% and \$10,000 from the prior year. If any one account within this category decreased over 15% and \$10,000, an explanation should be provided, as indicated in the schedule head notes.

3. On Page W-19, the 6-inch meters are reported as commercial and industrial, but only one is reported as tested. Meters 6-inches or larger, in use, are to be tested annually. Please explain why only one of these meters was tested.

4. On Page F-2, amounts are reported in Account 421 described as "contributions in aid of construction". Both these amounts should be reported in Account 271, Contributions in Aid of Construction, Page F-18. Please confirm that these amounts will be reclassified on your 2002 report.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,439,006	1
Total Sales of Water	1,439,006	
Other Operating Revenues		
Forfeited Discounts (470)	2,077	2
Miscellaneous Service Revenues (471)	620	3
Rents from Water Property (472)	7,586	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,700	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	22,983	
Total Operating Revenues	1,461,989	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	2,185	8
Pumping Expenses (620-633)	111,333	9
Water Treatment Expenses (640-652)	56,029	10
Transmission and Distribution Expenses (660-678)	302,028	11
Customer Accounts Expenses (901-905)	71,232	12
Sales Expenses (910)	607	13
Administrative and General Expenses (920-932)	175,281	14
Total Operation and Maintenance Expenses	718,695	
Other Operating Expenses		
Depreciation Expense (403)	298,727	15
Amortization Expense (404-407)		16
Taxes (408)	322,107	17
Total Other Operating Expenses	620,834	
Total Operating Expenses	1,339,529	
NET OPERATING INCOME	122,460	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,696	178,201	658,015	4
Commercial	515	114,007	281,350	5
Industrial	33	75,323	118,015	6
Total Metered Sales to General Customers (461)	4,244	367,531	1,057,380	
Private Fire Protection Service (462)	37		26,607	7
Public Fire Protection Service (463)	1		317,943	8
Other Sales to Public Authorities (464)	29	14,681	36,508	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	8	4,134	568	12
Total Sales of Water	4,319	386,346	1,439,006	

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)
		0	1
Total		<u>0</u>	<u>0</u>

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)	317,943	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)	317,943	
Forfeited Discounts (470):		
Customer late payment charges	2,077	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,077	
Miscellaneous Service Revenues (471):		
RECONNECTION CHANGES	620	7
Total Miscellaneous Service Revenues (471)	620	
Rents from Water Property (472):		
MISCELLANEOUS	7,586	8
Total Rents from Water Property (472)	7,586	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,700	10
Other (specify): NONE		11
Total Other Water Revenues (474)	12,700	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	107	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	2,078	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	2,185	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	4,128	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	80,929	17
Pumping Labor and Expenses (624)	12,338	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,326	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	476	22
Maintenance of Structures and Improvements (631)	759	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	10,377	25
Total Pumping Expenses	111,333	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,670	26
Chemicals (641)	6,623	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)	35,866	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)	497	31
Maintenance of Structures and Improvements (651)	1,929	32
Maintenance of Water Treatment Equipment (652)	5,444	33
Total Water Treatment Expenses	56,029	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	9,948	34
Storage Facilities Expenses (661)	1,449	35
Transmission and Distribution Lines Expenses (662)	3,555	36
Meter Expenses (663)	43,779	37
Customer Installations Expenses (664)	2,159	38
Miscellaneous Expenses (665)	8,636	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	17,296	41
Maintenance of Structures and Improvements (671)	1,012	42
Maintenance of Distribution Reservoirs and Standpipes (672)	48,563	43
Maintenance of Transmission and Distribution Mains (673)	49,440	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	106,035	46
Maintenance of Meters (676)	1,476	47
Maintenance of Hydrants (677)	7,248	48
Maintenance of Miscellaneous Plant (678)	1,432	49
Total Transmission and Distribution Expenses	302,028	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	20,303	51
Customer Records and Collection Expenses (903)	48,950	52
Uncollectible Accounts (904)	1,979	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	71,232	
SALES EXPENSES		
Sales Expenses (910)	607	55
Total Sales Expenses	607	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	49,491	56
Office Supplies and Expenses (921)	15,196	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	15,939	59
Property Insurance (924)	3,420	60
Injuries and Damages (925)	1,676	61
Employee Pensions and Benefits (926)	34,940	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)	7,539	64
Miscellaneous General Expenses (930)	8,636	65
Rents (931)	45,648	66
Maintenance of General Plant (932)	7,874	67
Total Administrative and General Expenses	175,281	
Total Operation and Maintenance Expenses	718,695	

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	PER 1994 PSC REPORT	315,832	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER INVENTORY 01/01/01	3,311	2
Net property tax equivalent		312,521	
Social Security	WATER SHARE OF GENERAL WAGES	7,668	3
PSC Remainder Assessment	REVENUES PREVIOUS YEAR	1,918	4
Other (specify): NONE			5
Total tax expense		<u>322,107</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Door				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.253595				3
County tax rate	mills		5.011664				4
Local tax rate	mills		9.020391				5
School tax rate	mills		9.168436				6
Voc. school tax rate	mills		1.763680				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.217766				10
Less: state credit	mills		1.378357				11
Net tax rate	mills		23.839409				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.020391				14
Combined School Tax Rate	mills		10.932116				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.952507				17
Total Tax Rate	mills		25.217766				18
Ratio of Local and School Tax to Total	dec.		0.791208				19
Total tax net of state credit	mills		23.839409				20
Net Local and School Tax Rate	mills		18.861939				21
Utility Plant, Jan. 1	\$	14,028,257	14,028,257				22
Materials & Supplies	\$	101,309	101,309				23
Subtotal	\$	14,129,566	14,129,566				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,129,566	14,129,566				26
Assessment Ratio	dec.		0.788658				27
Assessed Value	\$	11,143,395	11,143,395				28
Net Local & School Rate	mills		18.861939				29
Tax Equiv. Computed for Current Year	\$	210,186	210,186				30
Tax Equivalent per 1994 PSC Report	\$	315,832					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	315,832					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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	151,405		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,871		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	175,276	0	
PUMPING PLANT			
Land and Land Rights (320)	71,385		12
Structures and Improvements (321)	700,355		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	15,026		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	473,777	44,870	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,260,543	44,870	
WATER TREATMENT PLANT			
Land and Land Rights (330)	4,126		21
Structures and Improvements (331)	833,728		22
Water Treatment Equipment (332)	1,157,188		23
Total Water Treatment Plant	1,995,042	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	39,397		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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			151,405 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			23,871 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	175,276
PUMPING PLANT			
Land and Land Rights (320)			71,385 12
Structures and Improvements (321)			700,355 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			15,026 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			518,647 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	1,305,413
WATER TREATMENT PLANT			
Land and Land Rights (330)			4,126 21
Structures and Improvements (331)			833,728 22
Water Treatment Equipment (332)			1,157,188 23
Total Water Treatment Plant	0	0	1,995,042
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			39,397 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)	721,544		26
Transmission and Distribution Mains (343)	6,470,131	148,804	27
Fire Mains (344)	0		28
Services (345)	1,941,771	69,785	29
Meters (346)	445,210	35,857	30
Hydrants (348)	676,681	25,165	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,294,734	279,611	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	14,700	3,182	35
Computer Equipment (391.1)	52,924	1,531	36
Transportation Equipment (392)	85,213	3,646	37
Stores Equipment (393)	4,629		38
Tools, Shop and Garage Equipment (394)	42,773	675	39
Laboratory Equipment (395)	11,337		40
Power Operated Equipment (396)	61,423		41
Communication Equipment (397)	6,816	3,189	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	279,815	12,223	
Total utility plant in service directly assignable	14,005,410	336,704	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,005,410	336,704	

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)			721,544 26
Transmission and Distribution Mains (343)	25,461		6,593,474 27
Fire Mains (344)			0 28
Services (345)	4,688		2,006,868 29
Meters (346)	22,808		458,259 30
Hydrants (348)	2,224		699,622 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	55,181	0	10,519,164
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			17,882 35
Computer Equipment (391.1)			54,455 36
Transportation Equipment (392)			88,859 37
Stores Equipment (393)			4,629 38
Tools, Shop and Garage Equipment (394)			43,448 39
Laboratory Equipment (395)			11,337 40
Power Operated Equipment (396)			61,423 41
Communication Equipment (397)			10,005 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	292,038
Total utility plant in service directly assignable	55,181	0	14,286,933
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	55,181	0	14,286,933

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	62,684	2.86%	4,330	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	2,795	1.08%	258	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	65,479		4,588	
PUMPING PLANT				
Structures and Improvements (321)	193,409	2.27%	18,598	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	5,872	4.00%	601	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	309,713	4.35%	27,485	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	508,994		46,684	
WATER TREATMENT PLANT				
Structures and Improvements (331)	198,750	2.50%	20,843	16
Water Treatment Equipment (332)	444,468	4.00%	46,288	17
Total Water Treatment Plant	643,218		67,131	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	341,983	1.92%	13,854	19
Transmission and Distribution Mains (343)	413,655	0.77%	56,695	20
Fire Mains (344)	0			21
Services (345)	520,679	3.14%	76,994	22
Meters (346)	115,002	4.00%	18,069	23
Hydrants (348)	110,477	1.57%	10,804	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,501,796		176,416	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					67,014	4
315					0	5
316					3,053	6
317					0	7
	0	0	0	0	70,067	
321					212,007	8
322					0	9
323					6,473	10
324					0	11
325					337,198	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	555,678	
331					219,593	16
332					490,756	17
	0	0	0	0	710,349	
341					0	18
342					355,837	19
343	25,461				444,889	20
344					0	21
345	4,688	2,887	910		591,008	22
346	22,808				110,263	23
348	2,224				119,057	24
349					0	25
	55,181	2,887	910	0	1,621,054	

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)	0			26
Office Furniture and Equipment (391)	1,414	8.33%	1,357	27
Computer Equipment (391.1)	15,321	14.29%	7,672	28
Transportation Equipment (392)	54,375	10.00%	3,344	29
Stores Equipment (393)	3,865	4.17%	193	30
Tools, Shop and Garage Equipment (394)	37,195	5.00%	2,155	31
Laboratory Equipment (395)	5,470	5.00%	567	32
Power Operated Equipment (396)	43,815	10.00%	1,567	33
Communication Equipment (397)	4,087	7.69%	647	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	165,542		17,502	
Total accum. prov. directly assignable	2,885,029		312,321	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,885,029		312,321	

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					0	26
391					2,771	27
391.1					22,993	28
392					57,719	29
393					4,058	30
394					39,350	31
395					6,037	32
396					45,382	33
397					4,734	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	183,044	
	55,181	2,887	910	0	3,140,192	
					0	38
	55,181	2,887	910	0	3,140,192	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			50,815	50,815	1
February			45,123	45,123	2
March			45,947	45,947	3
April			40,543	40,543	4
May			43,195	43,195	5
June			43,836	43,836	6
July			61,687	61,687	7
August			52,545	52,545	8
September			43,019	43,019	9
October			43,948	43,948	10
November			40,336	40,336	11
December			42,094	42,094	12
Total annual pumpage	0	0	553,088	553,088	
Less: Water sold				386,346	13
Volume pumped but not sold				166,742	14
Volume sold as a percent of volume pumped				70%	15
Volume used for water production, water quality and system maintenance				5,050	16
Volume related to equipment/system malfunction				6,605	17
Non-utility volume NOT included in water sales				8,860	18
Total volume not sold but accounted for				20,515	19
Volume pumped but unaccounted for				146,227	20
Percent of water lost				26%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
SYSTEM MAIN BREAKS ACCOUNTED FOR 6605(OOO) GALS					
WE HAVE IMPLEMENTED LEAKAGE DETECTION STEPS RECEIVED FROM					
ELAINE ENGELKE OF PSC IN HER LETTER OF AUGUST 23,2001					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,601	23
Date of maximum: 7/17/2001					24
Cause of maximum:					25
NEW CONTRUCTION-LOAD MAIN , FLUSHING,AND SAMPLING NEW CONSTRUCTION					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				942	26
Date of minimum: 6/1/2001					27
Total KWH used for pumping for the year				1,089,745	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)	
TACOMA BEACH ROAD	10	477	13	1,008,000	Yes	1
N. 3RD AVENUE & FLORIDA STREE	3	305	12	1,944,000	Yes	2
QUINCY STREET & S. 12TH AVENU	6	425	12	1,008,000	Yes	3
MARTIN PARK	7	425	15	267,200	Yes	4
DULUTH AVENUE	8	452	15	1,008,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	12	3	1
Location	WELL 10	WELL 12	WELL 3	2
Purpose	P	B	P	3
Destination	D	R	R	4
Pump Manufacturer	LAYNE NORTHWEST	ALLIS CHALMERS	LAYNE NORTHWEST	5
Year Installed	1978	1982	1982	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	750	1,350	8
Pump Motor or Standby Engine Mfr	US	MARATHON	US	9 10
Year Installed	1978	1982	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	6	7	8	14
Location	WELL 6	WELL 7	WELL 8	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST	18
Year Installed	1993	1961	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	880	700	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	ALLIS CHALMERS	GENERAL ELECTRIC	22 23
Year Installed	1993	1961	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	75	40	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	82	9		1
Location	WELL 8	WELL 9		2
Purpose	B	B		3
Destination	D	R		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		5
Year Installed	1992	1967		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	700	1,150		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US		9 10
Year Installed	1992	1967		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BIG HILL #1	BIG HILL #2	BIG HILL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1980	1950	1967	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	140	118	6
Total capacity in gallons (actual)	1,000,000	550,000	150,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.2190	4.2190	2.7360	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	DULUTH	INDUSTRIAL PARK	REDWOOD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1967	1974	1950	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	123	140	60	6
Total capacity in gallons (actual)	150,000	150,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6000	3.6000	4.2190	12
Is a corrosion control chemical used (yes, no)?	N	N	N	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)	
M	D	1.500	50	0	0	0	50	1
M	D	2.000	1,208	0	0	0	1,208	2
M	D	3.000	600	0	0	0	600	3
M	D	4.000	1,600	0	0	0	1,600	4
M	D	6.000	152,473	0	2,178	0	150,295	5
M	D	8.000	132,433	2,658	0	0	135,091	6
M	D	10.000	31,338	0	0	0	31,338	7
M	D	12.000	39,482	0	0	0	39,482	8
P	T	14.000	1,400	0	0	0	1,400	9
M	D	16.000	7,461	0	0	0	7,461	10
Total Within Municipality			368,045	2,658	2,178	0	368,525	
Total Utility			368,045	2,658	2,178	0	368,525	

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	411	0	29	0	382		1
M	0.750	1,671	1	5	0	1,667		2
M	1.000	1,817	39	1	0	1,855		3
M	1.250	119	3	1	0	121		4
M	1.500	83	0	0	0	83		5
M	2.000	131	3	0	0	134		6
M	3.000	3	0	0	0	3		7
M	4.000	20	0	0	0	20		8
M	6.000	24	0	0	0	24		9
M	8.000	13	0	0	0	13		10
M	10.000	1	0	0	0	1		11
Total Utility		4,293	46	36	0	4,303	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	4,081	396	313	72	4,236	606	1
1.000	124	1	5	0	120	39	2
1.250	27	0	0	0	27	0	3
1.500	74	1	3	3	75	11	4
2.000	91	2	2	0	91	14	5
3.000	24	0	0	0	24	8	6
4.000	13	0	0	0	13	1	7
6.000	2	0	0	0	2	1	8
Total:	4,436	400	323	75	4,588	680	

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	3,747	277	13	18	4	177	4,236	1
1.000	22	46	12	9	4	27	120	2
1.250	6	12	2	2	0	5	27	3
1.500	13	34	6	10	0	12	75	4
2.000	0	48	7	9	2	25	91	5
3.000	0	13	2	1	0	8	24	6
4.000	0	5	2	5	0	1	13	7
6.000	0	1	1	0	0	0	2	8
Total:	3,788	436	45	54	10	255	4,588	

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	719	22	4		737	2
Total Fire Hydrants	719	22	4	0	737	
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: 714
 Number of distribution system valves end of year: 1,825
 Number of distribution valves operated during year: 950

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCT 623-WPS RATE INCREASE FOR NATURAL GAS
ACCT 624-NORMAL LEVEL(2000 FAILURES DUE TO AGED EQUIPMENT)
ACCT 633 -SAME AS ACCT 624
ACCT 663- EXTRA METER TO REGISTER TESTING -PART OF STUDY FOR UNACCOUNTED
WATER . ACCT 675
EXCESSIVE WATER LEAKS OCCURRED IN 2001 AND EXTRA WORK IN CONJUNCTION
WITH ROAD WORK ACCI
903 INCREASE IN STAFF-HARRIS BILLING CONVERSION.
ACCT 926 25 % INCREASE IN INSURANCE COSTS AND INCREASED STAFF
ACCT 931 UPDATED COMPUTION OF INTER COMPANY EXPENES

Water Utility Plant in Service (Page W-08)

ACCT 343-INSTALLED 2658 FT OF MAIN

Water Mains (Page W-17)

896FT PAID BY DEVELOPER THE BALANCE FROM OPERATIONS

Water Services (Page W-18)

4 1" SERVICES PAID BY DEVELOPER AND BALANCE FROM OPERATIONS

Meters (Page W-19)

ADJUSTMENTS FROM INVENTORY OF METERS AND CORRECTIONS OF METER RECORD FILES
THAT WERE TRANSFERED TO ACCESS DATA BASE

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,566,964	1
Total Sales of Electricity	8,566,964	
Other Operating Revenues		
Forfeited Discounts (450)	10,431	2
Miscellaneous Service Revenues (451)	1,904	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	110,709	5
Interdepartmental Rents (455)	77,337	6
Other Electric Revenues (456)	69,257	7
Total Other Operating Revenues	269,638	
Total Operating Revenues	8,836,602	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,900,056	8
Transmission Expenses (560-573)	8,189	9
Distribution Expenses (580-598)	599,320	10
Customer Accounts Expenses (901-905)	180,430	11
Sales Expenses (911-916)	75,547	12
Administrative and General Expenses (920-932)	435,805	13
Total Operation and Maintenance Expenses	7,199,347	
Other Expenses		
Depreciation Expense (403)	674,834	14
Amortization Expense (404-407)	21,696	15
Taxes (408)	435,162	16
Total Other Expenses	1,131,692	
Total Operating Expenses	8,331,039	
NET OPERATING INCOME	505,563	

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	10,431	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,431	
Miscellaneous Service Revenues (451):		
RECONNECTION CHARGES	1,904	3
Total Miscellaneous Service Revenues (451)	1,904	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL AND CHARGES FOR CABLE UNDER THE BAY	110,709	5
Total Rent from Electric Property (454)	110,709	
Interdepartmental Rents (455):		
WATER AND SEWER UTILITY	77,337	6
Total Interdepartmental Rents (455)	77,337	
Other Electric Revenues (456):		
TRANSMISSION CREDIT AND MISCELLANEOUS	69,257	7
Total Other Electric Revenues (456)	69,257	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	5,900,056	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	5,900,056	
Total Power Production Expenses	5,900,056	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)	8,189	39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	8,189	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	16,812	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)	15,904	52
Overhead Line Expenses (583)	40,840	53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	23,180	55
Meter Expenses (586)	57,413	56
Customer Installations Expenses (587)	22,491	57
Miscellaneous Distribution Expenses (588)	101,638	58
Rents (589)	107	59
Maintenance Supervision and Engineering (590)	19,827	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	243,185	63
Maintenance of Underground Lines (594)	50,436	64
Maintenance of Line Transformers (595)	4,752	65
Maintenance of Street Lighting and Signal Systems (596)	369	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)	2,366	68
Total Distribution Expenses	599,320	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	69,421	70
Customer Records and Collection Expenses (903)	108,532	71
Uncollectible Accounts (904)	2,477	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	180,430	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	75,547	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	75,547	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	125,169	78
Office Supplies and Expenses (921)	38,910	79
Administrative Expenses Transferred -- Credit (922)	22,436	80
Outside Services Employed (923)	26,753	81
Property Insurance (924)	14,164	82
Injuries and Damages (925)	27,302	83
Employee Pensions and Benefits (926)	189,103	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)	9,816	86
Miscellaneous General Expenses (930)	30,141	87
Rents (931)		88
Maintenance of General Plant (932)	16,515	89
Total Administrative and General Expenses	435,805	
Total Operation and Maintenance Expenses	7,199,347	

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	PER 1994 PSC REPORT	324,001	1
Social Security	ELECTRIC SHARE OF GENERAL WAGES	52,770	2
Wisconsin Gross Receipts Tax	REVENUES OUTSIDE CITY OF STURGEON BAY	48,397	3
PSC Remainder Assessment	REVENUES PREVIOUS YESR	9,994	4
Other (specify): NONE			5
Total tax expense		<u>435,162</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			Door				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.253595				3
County tax rate	mills		5.011664				4
Local tax rate	mills		9.020391				5
School tax rate	mills		9.168436				6
Voc. school tax rate	mills		1.763680				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.217766				10
Less: state credit	mills		1.378357				11
Net tax rate	mills		23.839409				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.020391				14
Combined School Tax Rate	mills		10.932116				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.952507				17
Total Tax Rate	mills		25.217766				18
Ratio of Local and School Tax to Total	dec.		0.791208				19
Total tax net of state credit	mills		23.839409				20
Net Local and School Tax Rate	mills		18.861939				21
Utility Plant, Jan. 1	\$	18,885,515	18,885,515				22
Materials & Supplies	\$	327,540	327,540				23
Subtotal	\$	19,213,055	19,213,055				24
Less: Plant Outside Limits	\$	4,032,079	4,032,079				25
Taxable Assets	\$	15,180,976	15,180,976				26
Assessment Ratio	dec.		0.788658				27
Assessed Value	\$	11,972,598	11,972,598				28
Net Local & School Rate	mills		18.861939				29
Tax Equiv. Computed for Current Year	\$	225,826	225,826				30
Tax Equivalent per 1994 PSC Report	\$	324,001					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	324,001					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	41,450		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)		(41,450)	0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	121,118		26
Station Equipment (353)	370,505		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	652,198		29
Overhead Conductors and Devices (356)	273,720		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	332,197		32
Roads and Trails (359)	0		33
Total Transmission Plant	1,791,188	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	47,254		34
Structures and Improvements (361)	311,863	16,132	35
Station Equipment (362)	2,767,515	1,684	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,944,413	114,801	38
Overhead Conductors and Devices (365)	3,218,051	78,492	39
Underground Conduit (366)	252,007	33,714	40
Underground Conductors and Devices (367)	1,213,946	104,943	41
Line Transformers (368)	2,069,612	74,471	42
Services (369)	492,360	36,356	43
Meters (370)	622,697	28,939	44
Installations on Customers' Premises (371)	140,390		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	559,638	19,623	47
Total Distribution Plant	14,639,746	509,155	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	1,147,298		49
Office Furniture and Equipment (391)	60,600	5,098	50
Computer Equipment (391.1)	196,352	78,939	51
Transportation Equipment (392)	109,820	47,571	52
Stores Equipment (393)	75,963		53
Tools, Shop and Garage Equipment (394)	157,070	675	54
Laboratory Equipment (395)	17,127	6,294	55
Power Operated Equipment (396)	578,824	35,726	56
Communication Equipment (397)	111,252	21,238	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)		(121,118)	0 26
Station Equipment (353)		(370,505)	0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)		(652,198)	0 29
Overhead Conductors and Devices (356)		(273,720)	0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)		(332,197)	0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	(1,791,188)	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			47,254 34
Structures and Improvements (361)			327,995 35
Station Equipment (362)			2,769,199 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	18,540		3,040,674 38
Overhead Conductors and Devices (365)	20,078		3,276,465 39
Underground Conduit (366)			285,721 40
Underground Conductors and Devices (367)	7,143		1,311,746 41
Line Transformers (368)	16,912		2,127,171 42
Services (369)	1,707		527,009 43
Meters (370)	5,044		646,592 44
Installations on Customers' Premises (371)			140,390 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,474		576,787 47
Total Distribution Plant	71,898	0	15,077,003
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			1,147,298 49
Office Furniture and Equipment (391)			65,698 50
Computer Equipment (391.1)			275,291 51
Transportation Equipment (392)		(13,583)	143,808 52
Stores Equipment (393)			75,963 53
Tools, Shop and Garage Equipment (394)			157,745 54
Laboratory Equipment (395)			23,421 55
Power Operated Equipment (396)			614,550 56
Communication Equipment (397)			132,490 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	275	58
Other Tangible Property (399)	0	59
Total General Plant	2,454,581	195,541
Total utility plant in service directly assignable	18,885,515	704,696
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	18,885,515	704,696

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)			275 58
Other Tangible Property (399)			0 59
Total General Plant	0	(13,583)	2,636,539
Total utility plant in service directly assignable	71,898	(1,804,771)	17,713,542
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	71,898	(1,804,771)	17,713,542

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	37,883	2.50%	1,468	19
Station Equipment (353)	148,096	3.03%	5,498	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	273,873	3.70%	11,706	22
Overhead Conductors and Devices (356)	133,988	3.70%	4,915	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	211,620	3.33%	5,366	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					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
352				(39,351)	0	19
353				(153,594)	0	20
354					0	21
355				(285,579)	0	22
356				(138,903)	0	23
357					0	24
358				(216,986)	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	805,460		28,953	
DISTRIBUTION PLANT				
Structures and Improvements (361)	79,951	2.56%	8,190	27
Station Equipment (362)	775,053	3.85%	106,582	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,341,099	3.89%	116,410	30
Overhead Conductors and Devices (365)	1,026,446	3.70%	120,149	31
Underground Conduit (366)	47,076	2.50%	6,722	32
Underground Conductors and Devices (367)	482,344	3.33%	42,053	33
Line Transformers (368)	796,525	3.17%	66,519	34
Services (369)	308,416	5.00%	25,484	35
Meters (370)	326,972	3.33%	21,134	36
Installations on Customers' Premises (371)	140,388	6.25%	0	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	297,440	5.00%	28,411	39
Total Distribution Plant	5,621,710		541,654	
GENERAL PLANT				
Structures and Improvements (390)	576,709	2.56%	29,371	40
Office Furniture and Equipment (391)	38,910	8.33%	5,260	41
Computer Equipment (391.1)	45,430	14.29%	33,698	42
Transportation Equipment (392)	79,564	10.00%	12,385	43
Stores Equipment (393)	64,547	5.88%	4,467	44
Tools, Shop and Garage Equipment (394)	126,428	8.33%	13,112	45
Laboratory Equipment (395)	8,607	6.25%	1,267	46
Power Operated Equipment (396)	447,459	10.00%	20,027	47
Communication Equipment (397)	92,194	8.33%	10,152	48
Miscellaneous Equipment (398)	275	10.00%	0	49
Other Tangible Property (399)	0			50
Total General Plant	1,480,123		129,739	
Total accum. prov. directly assignable	7,907,293		700,346	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	(834,413)	0	
361					88,141	27
362				(1,404)	880,231	28
363					0	29
364	18,540		7,496		1,446,465	30
365	20,078				1,126,517	31
366					53,798	32
367	7,143				517,254	33
368	16,912		262		846,394	34
369	1,707				332,193	35
370	5,044				343,062	36
371					140,388	37
372					0	38
373	2,474				323,377	39
	71,898	0	7,758	(1,404)	6,097,820	
390					606,080	40
391					44,170	41
391.1					79,128	42
392					91,949	43
393					69,014	44
394					139,540	45
395					9,874	46
396					467,486	47
397					102,346	48
398					275	49
399					0	50
	0	0	0	0	1,609,862	
	71,898	0	7,758	(835,817)	7,707,682	

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>7,907,293</u></u>		<u><u>700,346</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
	<u>71,898</u>	<u>0</u>	<u>7,758</u>	<u>(835,817)</u>	<u>7,707,682</u>

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:			
NO WAY TO DETERMINE	1.19	127.65	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NO WAY TO DETERMINE	1.57	144.86	8
Transmission System			
34.5 kV			9
69 kV		0.00	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	70	3
Total	70	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	170	7
Nonfarm	2,345	8
Total	2,515	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	2,515	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	26,876	Wednesday	01/10/2001	14:00	13,983	1
February	02	26,478	Thursday	02/22/2001	11:00	13,797	2
March	03	25,087	Monday	03/05/2001	00:00	13,539	3
April	04	24,847	Wednesday	04/04/2001	19:00	11,215	4
May	05	21,463	Thursday	05/24/2001	11:00	11,346	5
June	06	26,946	Thursday	06/28/2001	12:00	11,830	6
July	07	28,658	Monday	07/23/2001	12:00	13,459	7
August	08	32,504	Wednesday	08/08/2001	14:00	13,946	8
September	09	23,215	Thursday	09/06/2001	14:00	11,185	9
October	10	22,171	Thursday	10/25/2001	11:00	12,039	10
November	11	23,155	Wednesday	11/28/2001	17:00	11,718	11
December	12	24,356	Wednesday	12/19/2001	18:00	13,204	12
Total		305,756				151,261	

System Name Sturgeon Bay Utilities

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	151,260	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	151,260	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	143,925	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	143,925	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	7,335	27
Total Energy Losses	7,335	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.8493%	29
Total Disposition of Energy	151,260	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RURAL	FG-1	2,082	16,425	1
YARD LIGHTING	MS-1	327	256	2
URBAN	RG-1	4,560	33,753	3
Total Sales for Residential Sales		6,969	50,434	
Commercial & Industrial				
RURAL COMMERCIAL	CG-1	429	5,532	4
URBAN COMMERCIAL	CG-1	855	30,768	5
SMALL POWER	CP-1	28	10,449	6
LARGE POWER	CP-2	25	29,968	7
INDUSTRIAL POWER	CP-3	2	13,107	8
INTERDEPARTMENTAL SALES	MP-1	31	2,631	9
Total Sales for Commercial & Industrial		1,370	92,455	
Public Street & Highway Lighting				
STREETLIGHTING/SPORTS FIELD LIGHTING	MS-1	31	1,036	10
Total Sales for Public Street & Highway Lighting		31	1,036	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		8,370	143,925	

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)	
		1,054,290	34,743	1,089,033	1
		9,766	142	9,908	2
		2,178,841	69,723	2,248,564	3
0	0	3,242,897	104,608	3,347,505	
		365,109	12,845	377,954	4
		1,900,475	70,289	1,970,764	5
34,502		498,421	23,840	522,261	6
83,402	101,178	1,394,520	68,117	1,462,637	7
36,598	52,744	590,398	14,764	605,162	8
2,699	3,095	125,235	5,307	130,542	9
157,201	157,017	4,874,158	195,162	5,069,320	
		148,045	2,094	150,139	10
0	0	148,045	2,094	150,139	
				0	11
0	0	0	0	0	
157,201	157,017	8,265,100	301,864	8,566,964	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Redwood				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Redwood				5
Total of 12 Monthly Maximum Demands -- kW	305,756				6
Average load factor	67.7682%				7
Total Cost of Purchased Power	5,900,056				8
Average cost per kWh	0.0390				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,643	7,340			12
February	6,645	7,152			13
March	6,541	6,998			14
April	5,570	5,644			15
May	5,809	5,537			16
June	6,048	5,782			17
July	6,648	6,811			18
August	7,412	6,534			19
September	5,174	6,010			20
October	6,292	5,747			21
November	5,867	5,852			22
December	5,925	7,279			23
Total kWh (000)	74,574	76,686			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
Total		0	0	0	0	0	1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	None	None	0			1
Total							<u><u>0</u></u>

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 (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)			
Total					0	0	0	0	1

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		1st Avenue	Ind. Park	Redwood		1
Voltage--High Side	0	69,000	69,000	69,000		2
Voltage--Low Side	0	12	12	12		3
Num. Main Transformers in Operation	0	2	1	1		4
Capacity of Transformers in kVA	0	45,000	20,000	20,000		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW		19,142	9,051	6,810		7
Dt and Hr of Such Maximum Demand		08/08/2001 03:00	10/31/2001 11:00	04/04/2001 07:00		8 9
Kwh Output			32,485,756	30,018,432		10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	9,504	3,563	138,977	1
Acquired during year	274	112	3,951	2
Total	9,778	3,675	142,928	3
Retired during year	198	82	3,198	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	9,580	3,593	139,730	6
Number end of year accounted for as follows:				7
In customers' use	8,969	3,335	120,795	8
In utility's use	31	33	1,890	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	580	225	17,045	12
Total end of year	9,580	3,593	139,730	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	250	57	69,051	1
Mercury Vapor	400	7	14,490	2
Sodium Vapor	135	1	56	3
Sodium Vapor	150	579	378,851	4
Sodium Vapor	250	118	113,253	5
Total		762	575,701	
Ornamental				
Metal Halide/Halogen	175	169	210,575	6
Mercury Vapor	250	16	18,960	7
Sodium Vapor	150	19	18,202	8
Sodium Vapor	250	19	12,730	9
Total		223	260,467	
Other				
Other	25	12	41,010	10
Total		12	41,010	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

ACCT 583-MAINTENANCE PROGRAM ON INSULATOR REPLACEMENT AND SQUIRREL GUARD
INSTALLATION ACCT

587-CUSTOMER REBATE PROGRAM TO RELOCATE RESIDENTAL ELECTRIC METERS FROM
INSIDE TO OUTSIDE. ACCT

588 ADDED ADDITIONAL SAFETY TRAINING PROGRAMS, AND UPDATE OF OUR MAPS
INCLUDING DATA BASE ACCT 594-

EXTRA MAINTENANCE DUE CITY UTILITY AND ROAD CONSTRUCTION ACCT 902

CHANGE IN STAFF ELIMINATED 1/2 METER READER ACCT

903 AND 923 SWITCHED TEMP HELP TO EMPLOYEE AND ADDED OVERTIME FOR HARRIS
BILLING CONVERSION. ACCT

921 ADDED COSTS FOR NEW ACCOUNTING AND BILLING SYSTEMS

ACCT 926 INCREASE IN STAFF AND A LARGE INCREASE IN PREMIUM FOR HEALTH
INSURANCE

Electric Utility Plant in Service (Page E-06)

ACCT 364 ADDITIONS DUE TO NEW GROWTH

ACCT 367 SAME AS 364

ADJUSTMENTS

ACCT'S 355,358,353,350,AND 356- SALE OF TRANSMISSION PLANT TO ATC

ACCT 392 CORRECTION OF 2000 BALANCE- DEPRECIATION RESERVE WAS ADJUSTED IN
2000 BUT NOT PLANT ACCOUNT

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	0	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	0	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	0	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	0	
Total Operating Expenses	0	
NET OPERATING INCOME	0	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
 MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
 CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
 ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify): NONE		4
Total tax expense		<u>0</u>

SEWER UTILITY PLANT IN SERVICE

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

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

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TREATMENT AND DISPOSAL PLANT		
Other Treatment and Disposal Plant Equipment (341)		28
Total Treatment and Disposal Plant	0	0
GENERAL PLANT		
Land and Land Rights (370)		29
Structures and Improvements (371)		30
Office Furniture and Equipment (372)		31
Computer Equipment (372.1)		32
Transportation Equipment (373)		33
Other General Equipment (379)		34
Other Tangible Property (390)		35
Total General Plant	0	0
Total utility plant in service directly assignable	0	0
Common Utility Plant Allocated to Sewer Department		36
Total utility plant in service	0	0

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	<u>0</u>
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	<u>0</u>	<u>0</u>	<u>0</u>

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
NONE					

SEWER OPERATING SECTION FOOTNOTES

NONE