



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: MENASHA ELECTRIC & WATER UTILITIES

Principal Office: 321 MILWAUKEE STREET  
P.O. BOX 340  
MENASHA, WI 54952

For the Year Ended: DECEMBER 31, 2002

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MENASHA ELECTRIC & WATER UTILITIES

**Utility Address:** 321 MILWAUKEE STREET  
P.O. BOX 340  
MENASHA, WI 54952

**When was utility organized?** 3/1/1905

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS SANDRA A BRINK  
**Title:** MANAGER OF BUSINESS OPERATIONS

**Office Address:**  
321 MILWAUKEE STREET  
P.O. BOX 340  
MENASHA, WI 54952

**Telephone:** (920) 967 - 4785

**Fax Number:** (920) 967 - 4807

**E-mail Address:** sbrink@wppisys.org

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

**Name:** MELANIE KRAUSE  
**Title:** BUSINESS OPERATIONS ACCOUNTANT

**Office Address:** MENASHA UTILITIES  
321 MILWAUKEE STREET  
P.O. BOX 340  
MENASHA, WI 54952

**Telephone:** (920) 967 - 5182

**Fax Number:** (920) 967 - 4807

**E-mail Address:** mkrause@wppisys.org

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

**Name:** STAN MARTENSON  
**Title:** COMMISSION PRESIDENT

**Office Address:**  
1225 AIRPORT ROAD  
MENASHA, WI 54952

**Telephone:** (920) 731 - 0381

**Fax Number:** (920) 733 - 8578

**E-mail Address:** stanm@martenson-eisle.com

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**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:** TOM KARMAN

**Title:**

**Office Address:** SCHENCK & ASSOCIATES  
200 SOUTH WASHINGTON STREET  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000

**Telephone:** (920) 435 - 4361

**Fax Number:** (920) 435 - 8227

**E-mail Address:** schenckcpa.com

**Date of most recent audit report:** 2/17/2003

**Period covered by most recent audit:** YEAR ENDING DECEMBER 31, 2002

**Names and titles of utility management including manager or superintendent:**

**Name:** MR DOUG YOUNG

**Title:** GENERAL MANAGER

**Office Address:**  
321 MILWAUKEE STREET  
P.O. BOX 340  
MENASHA, WI 54952

**Telephone:** (920) 967 - 5178

**Fax Number:** (920) 967 - 4807

**E-mail Address:** dyoung@wppisys.org

**Name of utility commission/committee:** UTILITY COMMISSION

**Names of members of utility commission/committee:**

- MR MARK L ALLWARDT, VICE PRESIDENT
- MR DON J GRIESBACH, SECRETARY
- MR JOE F LAUX, COMMISSIONER
- MR STANLEY C MARTENSON, PRESIDENT
- MS CARLA R VERBRICK, COMMISSIONER

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	29,263,094	29,042,366	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	25,980,956	25,449,986	2
Depreciation Expense (403)	1,029,792	1,106,715	3
Amortization Expense (404-407)	24,753	22,490	4
Taxes (408)	1,117,570	1,129,948	5
<b>Total Operating Expenses</b>	<b>28,153,071</b>	<b>27,709,139</b>	
<b>Net Operating Income</b>	<b>1,110,023</b>	<b>1,333,227</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,110,023</b>	<b>1,333,227</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(446)	4,958	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	3,285	5,005	9
Interest and Dividend Income (419)	377,341	334,128	10
Miscellaneous Nonoperating Income (421)	0	(3)	11
<b>Total Other Income</b>	<b>380,180</b>	<b>344,088</b>	
<b>Total Income</b>	<b>1,490,203</b>	<b>1,677,315</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	8,985	9,900	13
<b>Total Miscellaneous Income Deductions</b>	<b>8,985</b>	<b>9,900</b>	
<b>Income Before Interest Charges</b>	<b>1,481,218</b>	<b>1,667,415</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	432,867	466,320	14
Amortization of Debt Discount and Expense (428)	53,079	52,186	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	7,500	0	17
Other Interest Expense (431)	0	5	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>493,446</b>	<b>518,511</b>	
<b>Net Income</b>	<b>987,772</b>	<b>1,148,904</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,366,487	15,214,304	20
Balance Transferred from Income (433)	987,772	1,148,904	21
Miscellaneous Credits to Surplus (434)	68,470	0	22
Miscellaneous Debits to Surplus--Debit (435)	123,572	(6,362)	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	835	3,083	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>17,298,322</b>	<b>16,366,487</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
RENT FROM NON-UTILITY PROPERTY	3,285	4
<b>Total (Acct. 418):</b>	<b>3,285</b>	
<b>Interest and Dividend Income (419):</b>		
DISTRIBUTION INTEREST	346,622	5
GENERATION INTEREST	1,446	6
WATER INTEREST	29,273	7
<b>Total (Acct. 419):</b>	<b>377,341</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
MEUW DUES RELATING TO LEGISLATIVE ACTIVITY	8,985	10
<b>Total (Acct. 426):</b>	<b>8,985</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
PECFA PROCEEDS	68,470	11
<b>Total (Acct. 434):</b>	<b>68,470</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
LOSS ON SALE OF NON UTILITY PROPERTY	123,572	12
<b>Total (Acct. 435)--Debit:</b>	<b>123,572</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
WORK DONE FOR THE CITY	835	14
<b>Total (Acct. 439)--Debit:</b>	<b>835</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	149	772			921	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	103	705			808	3
Materials		384			384	4
Taxes					0	5
<b>Other (list by major classes):</b>						
TRUCK		175			175	6
<b>Total costs and expenses</b>	<b>103</b>	<b>1,264</b>	<b>0</b>	<b>0</b>	<b>1,367</b>	
<b>Net income (or loss)</b>	<b>46</b>	<b>(492)</b>	<b>0</b>	<b>0</b>	<b>(446)</b>	

### 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	2,753,466	26,509,628	0	0	29,263,094	1
Less: interdepartmental sales	2,266	85,417	0	0	87,683	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	11,386	880			12,266	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,739,814</b>	<b>26,423,331</b>	<b>0</b>	<b>0</b>	<b>29,163,145</b>	

### 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	997,613	15,133	<b>1,012,746</b>	1
Electric operating expenses	1,645,435	6,270	<b>1,651,705</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	809		809	6
Other nonutility expenses			0	7
Water utility plant accounts	1,730		1,730	8
Electric utility plant accounts	236,731		<b>236,731</b>	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	21,403	(21,403)	0	18
All other accounts	5,579		5,579	19
<b>Total Payroll</b>	<b>2,909,300</b>	<b>0</b>	<b>2,909,300</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	39,419,577	38,086,892	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	18,248,349	17,679,627	2
<b>Net Utility Plant</b>	<b>21,171,228</b>	<b>20,407,265</b>	
Utility Plant Acquisition Adjustments (117-118)	63,115	87,868	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>21,234,343</b>	<b>20,495,133</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	228,910	539,245	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>228,910</b>	<b>539,245</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,299,435	1,256,581	8
Special Funds (125-128)	6,009,735	4,233,320	9
<b>Total Other Property and Investments</b>	<b>7,538,080</b>	<b>6,029,146</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	853,623	550,102	10
Special Deposits (132-134)	1,000	1,000	11
Working Funds (135)	4,125	4,125	12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,383,656	2,236,329	15
Other Accounts Receivable (143)	15,350	92,783	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,000	3,000	17
Receivables from Municipality (145)	1,135,482	968,923	18
Materials and Supplies (151-163)	555,260	539,178	19
Prepayments (165)	60,026	63,707	20
Interest and Dividends Receivable (171)	70,836	81,444	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>5,076,358</b>	<b>4,534,591</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	462,586	470,157	24
Other Deferred Debits (182-186)	2,491,565	1,205,627	25
<b>Total Deferred Debits</b>	<b>2,954,151</b>	<b>1,675,784</b>	
<b>Total Assets and Other Debits</b>	<b>36,802,932</b>	<b>32,734,654</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	637,438	637,438	<b>26</b>
Appropriated Earned Surplus (215)		0	<b>27</b>
Unappropriated Earned Surplus (216)	17,298,322	16,366,487	<b>28</b>
<b>Total Proprietary Capital</b>	<b>17,935,760</b>	<b>17,003,925</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	10,415,000	8,890,000	<b>29</b>
Advances from Municipality (223)	1,537,249	250,000	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>11,952,249</b>	<b>9,140,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	1,693,038	1,887,629	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	15,162	16,226	<b>35</b>
Taxes Accrued (236)	884,953	893,813	<b>36</b>
Interest Accrued (237)	142,596	153,690	<b>37</b>
Matured Long-Term Debt (239)		0	<b>38</b>
Matured Interest (240)		0	<b>39</b>
Tax Collections Payable (241)	79,494	75,524	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	67,550	71,553	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,882,793</b>	<b>3,098,435</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	290,315	7,580	<b>43</b>
Other Deferred Credits (253)	2,189,427	1,996,640	<b>44</b>
<b>Total Deferred Credits</b>	<b>2,479,742</b>	<b>2,004,220</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>45</b>
Injuries and Damages Reserve (262)		0	<b>46</b>
Pensions and Benefits Reserve (263)		0	<b>47</b>
Miscellaneous Operating Reserves (265)		0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,552,388	1,488,074	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>36,802,932</b>	<b>32,734,654</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	12,817,393	0	0	25,345,007	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)				307,162	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	58,633			891,382	7
<b>Total Utility Plant</b>	<b>12,876,026</b>	<b>0</b>	<b>0</b>	<b>26,543,551</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,399,891	0	0	13,848,458	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
<b>Total Accumulated Provision</b>	<b>4,399,891</b>	<b>0</b>	<b>0</b>	<b>13,848,458</b>	
<b>Net Utility Plant</b>	<b>8,476,135</b>	<b>0</b>	<b>0</b>	<b>12,695,093</b>	

### 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)	
<b>Balance first of year</b>	4,228,345	13,451,282			<b>17,679,627</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	276,034	753,758			<b>1,029,792</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	16,329				<b>16,329</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transport/Power Op Equipment	3,178	42,108			<b>45,286</b>	<b>9</b>
Salvage	3,411	24,621			<b>28,032</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Computer Equipment	(5,401)	5,401			<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>293,551</b>	<b>825,888</b>	<b>0</b>	<b>0</b>	<b>1,119,439</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	99,179	350,719			<b>449,898</b>	<b>15</b>
Cost of removal	27,900	81,159			<b>109,059</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Adjustments	(5,074)	(3,166)			<b>(8,240)</b>	<b>18</b>
<b>Total debits</b>	<b>122,005</b>	<b>428,712</b>	<b>0</b>	<b>0</b>	<b>550,717</b>	<b>19</b>
<b>Balance End of Year</b>	<b>4,399,891</b>	<b>13,848,458</b>	<b>0</b>	<b>0</b>	<b>18,248,349</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Land and Land Rights	539,245	23,385	333,720	228,910	2
<b>Total Nonutility Property (121)</b>	<b>539,245</b>	<b>23,385</b>	<b>333,720</b>	<b>228,910</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>539,245</b>	<b>23,385</b>	<b>333,720</b>	<b>228,910</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	3,000	1
<b>Additions:</b>		
Provision for uncollectibles during year	12,208	2
Collection of accounts previously written off: Utility Customers	57	3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>12,265</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	12,265	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>12,265</b>	
<b>Balance end of year</b>	<b>3,000</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			481,525		481,525	458,105	3
<b>Total Electric Utility</b>					<b>481,525</b>	<b>458,105</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	481,525	458,105	1
Water utility (154)	73,735	81,073	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>555,260</b>	<b>539,178</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 Revenue Bond Electric	35,706	428	184,483	1
1996 Revenue Bond Water	16,481	428	233,486	2
2002 REVENUE BOND ELECTRIC	893	428	44,617	3
<b>Total</b>			<b>462,586</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**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	637,438	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>637,438</b>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Electric Bond Issue	09/01/1996	09/01/2008	4.94%	3,800,000	<b>1</b>
Water Bond Issue	09/01/1996	09/01/2017	5.28%	4,370,000	<b>2</b>
ELECTRIC BANS 2002	12/01/2002	03/01/2007	3.00%	2,245,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>10,415,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 10,415,000**

### 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)	
<b>Advances (223)</b>					
WATER PAYABLE TO ELECTRIC	12/31/2002	12/31/2022	1.75%	394,000	1
UTILITY PAYABLE TO CITY OF MENASHA	12/31/2002	03/13/2013	3.35%	1,143,249	2
<b>Total for Account 223</b>				<b><u>1,537,249</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	893,813	1
<b>Accruals:</b>		
Charged water department expense	361,677	2
Charged electric department expense	747,034	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,108,711</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	878,833	6
Social Security taxes	203,709	7
PSC Remainder Assessment	30,909	8
<b>Other (explain):</b>		
Utility Tax	4,120	9
<b>Total payments and other debits</b>	<b>1,117,571</b>	
<b>Balance end of year</b>	<b>884,953</b>	

### 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)	
<b>Bonds (221)</b>					
Joint Bond Issue Electric	72,452	196,596	204,713	64,335	1
Joint Bond Issue Water	81,238	236,271	239,248	78,261	2
<b>Subtotal</b>	<b>153,690</b>	<b>432,867</b>	<b>443,961</b>	<b>142,596</b>	
<b>Advances from Municipality (223)</b>					
PAYABLE FROM WATER TO ELECTRIC	0	7,500	7,500	0	3
<b>Subtotal</b>	<b>0</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
INTEREST TO A VENDOR	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>153,690</b>	<b>440,367</b>	<b>451,461</b>	<b>142,596</b>	

**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	916,053	572,021	0	0	0	<b>1,488,074</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services		31,396				<b>31,396</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
PLANT CHANGE OUTS		930				<b>930</b>	<b>4</b>
DIST EXTENSIONS		18,310				<b>18,310</b>	<b>5</b>
SUBSTATIONS		7,278				<b>7,278</b>	<b>6</b>
CATV/TELEPHONE TRENCHING		6,400				<b>6,400</b>	<b>7</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>8</b>
<b>Balance End of Year</b>	<b>916,053</b>	<b>636,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,552,388</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>9</b>

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
MISCELLANEOUS STOCK	1,836	2
INVESTMENT IN ATC	1,297,599	3
<b>Total (Acct. 124):</b>	<b>1,299,435</b>	
<b>Sinking Funds (125):</b>		
JOINT BOND REDEMPTION	795,684	4
JOINT DEBT SERVICE	923,000	5
TRANSMISSION RESERVE	756,619	6
ACQUISTION FUND	2,216,017	7
ECONOMIC DEVELOPMENT FUND	807	8
WATER UTILITY RESERVE	21,909	9
<b>Total (Acct. 125):</b>	<b>4,714,036</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND	1,295,699	10
<b>Total (Acct. 126):</b>	<b>1,295,699</b>	
<b>Other Special Funds (128):</b>		
NONE		11
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		12
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
POSTAGE ACCOUNT	1,000	13
<b>Total (Acct. 134):</b>	<b>1,000</b>	
<b>Notes Receivable (141):</b>		
NONE		14
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	217,553	15
Electric	2,166,103	16
Sewer (Regulated)		17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 142):</b>	<b>2,383,656</b>	

### 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)
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work		20
<b>Other (specify):</b>		
INSURANCE BILLINGS	(8,502)	21
ACCOUNTS RECEIVABLE PROJECT SHARE	2,647	22
ATC BILLING	17,777	23
FUEL TAX REFUND	331	24
TAX ROLL WRITE OFFS WATER	3,097	25
<b>Total (Acct. 143):</b>	<b>15,350</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM WATER TO ELECTRIC	394,000	26
RECEIVABLE FROM FIBER TO ELECTRIC	519,200	27
RECEIVABLE FROM ENERGY SERVICES TO ELECTRIC	142,957	28
TAX ROLL WRITE OFFS	11,376	29
SEWER USER FEES	60,060	30
SEWER EXPENSES FOR CITY	5,315	31
DIGGERS HOTLINE INVOICE	2,574	32
<b>Total (Acct. 145):</b>	<b>1,135,482</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE PREMIUM	27,142	33
PREPAID EQUIPMENT SUPPORT/MAINTENANCE	4,841	34
CONTAINER/DRUM DEPOSITS	1,530	35
PREPAID PSC ADVANCE ASSESSMENT	25,517	36
PREPAID UTILITY TAX	996	37
<b>Total (Acct. 165):</b>	<b>60,026</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		38
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>		
BUILDING EXPANSION FEASIBILITY STUDY	748	39
WATER PLANT FEASIBILITY STUDY	10,000	40
WATER TREATMENT IMPROVEMENT STUDY	11,444	41
<b>Total (Acct. 183):</b>	<b>22,192</b>	
<b>Clearing Accounts (184):</b>		
NONE		42
<b>Total (Acct. 184):</b>		<b>0</b>

### 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)
<b>Temporary Facilities (185):</b>		
NONE		43
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
REGISTRATION FEES/PETTY CASH ITEMS	2,209	44
RESIDENTIAL FIC PROGRAM	363,139	45
COMMERCIAL & INDUSTRIAL CONSERVATION PROGRAM	960,776	46
UNFUNDED LIABILITY FOR THE WI RETIREMENT SYSTEM	1,143,249	47
<b>Total (Acct. 186):</b>		<b>2,469,373</b>
<b>Payables to Municipality (233):</b>		
NONE		48
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
ACCRUED PAYROLL AND BENEFITS	285,172	49
DEFERRED CUSTOMER CONSERVATION	1,788,816	50
PUBLIC BENEFITS LOW INCOME PROGRAM	73,417	51
PUBLIC BENEFITS ENERGY CONSERVATION PROGRAM	42,022	52
<b>Total (Acct. 253):</b>		<b>2,189,427</b>

**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.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	12,736,733	24,848,819	0	0	<b>37,585,552</b>	<b>1</b>
Materials and Supplies	77,404	469,815	0	0	<b>547,219</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	4,314,118	13,649,870	0	0	<b>17,963,988</b>	<b>4</b>
Customer Advances for Construction		290,315			<b>290,315</b>	<b>5</b>
Contributions in Aid of Construction	916,053	604,178	0	0	<b>1,520,231</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>7,583,966</b>	<b>10,774,271</b>	<b>0</b>	<b>0</b>	<b>18,358,237</b>	
Net Operating Income	199,492	910,531	0	0	<b>1,110,023</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>2.63%</b>	<b>8.45%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.05%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	637,438	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	16,832,404	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>17,469,842</b>	
<b>Net Income</b>		
Net Income	987,772	5
<b>Percent Return on Proprietary Capital</b>	<b>5.65%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

On April 30, 2002 we filed a simplified water rate case and the new rates were effective June 15, 2002.

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**5. Obligations incurred or assumed, excluding commercial paper.**

The electric utilities obtained Revenue Bond Anticipated Notes on December 1, 2002 in the amount of \$2,245,000 with a 3% interest rate.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The original loan from 2001 for water payable to electric was for \$250,000 at 3% and maturity date of 12/31/2014. As of December 31, 2002 we redid the loan with a principal of \$394,000 at 1.75%(the current rate) for 20 years.

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

The Residential FIC Program and Commercial & Industrial Conservation Programs were set up by the PSC in 1989 and will be reviewed in 2003 in conjunction with the electric rate case.

The registration fees/petty cash items were prepaid for 2003.

The Unfunded Liability for the WI Retirement System is due to the City of Menasha. The Utilities split apart from the City in the WI Retirement System in 1998. The Unfunded liability also needed to be split based on payroll dollars. The City of Menasha paid the entire liability off and we will be making a payment towards the city's Debt Service.

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### Identification and Ownership (Page iv)

"Utility Commission" entered by ele 11/18/03 - They are showing commissioners so they must have a commission.

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### FINANCIAL SECTION FOOTNOTES

#### Identification and Ownership - Contacts (Page iv)

9/3/03 email response:

1. On our Racine Street Property we incurred clean-ups costs for contaminated soil. We received a PECFA grant from the state for the clean-up and we also borrowed money to pay for the expenses. In 2002 we received the final payment from PECFA for our costs but we had sold this property off in 2001 so the proceeds offset the sale of the property.
2. In 1999 per the PSC (based on the Annual Report analysis for 1998) we were asked to switch the recording from 418 to 474. But for 2003 we can record them in 472 if that is the proper account. (I only see a good filer letter for the 1998 review, so I'm not sure what is referred to here, ele).
3. The additional depreciation is no longer included in the calculation.

If you need any additional information please let me know.

>>> "Engelke, Elaine PSC" <Elaine.Engelke@psc.state.wi.us> 08/20/03 01:06PM >>>

8/20/03 email:  
Dear Ms. Brink:

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

1. On Page F-2, an amount is reported in Account 434 described as "PECFA proceeds". Please provide more detail describing this transaction.
2. On Page W-4, an amount is reported in Account 474 described as "water tower lease agreement". This amount is more appropriately reported in Account 472, Rents from Water Property. Please follow this procedure in the future.
3. With reference to page E-8, column D, rows 30 and 31, the depreciation expense accruals for Accounts 364 and 365 include additional annual depreciation which expired in 2001. Beginning in 2003, additional annual depreciation of \$13,000 in Account 364 and \$10,100 in Account 365 should no longer be recorded.

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

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

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## FINANCIAL SECTION FOOTNOTES

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Sincerely,

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

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	2,704,148	1
<b>Total Sales of Water</b>	<b>2,704,148</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,730	2
Miscellaneous Service Revenues (471)	1,122	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	44,466	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>49,318</b>	
<b>Total Operating Revenues</b>	<b>2,753,466</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	85,526	8
Pumping Expenses (620-633)	206,150	9
Water Treatment Expenses (640-652)	839,649	10
Transmission and Distribution Expenses (660-678)	280,533	11
Customer Accounts Expenses (901-905)	80,368	12
Sales Expenses (910)	518	13
Administrative and General Expenses (920-932)	423,519	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,916,263</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	276,034	15
Amortization Expense (404-407)	0	16
Taxes (408)	361,677	17
<b>Total Other Operating Expenses</b>	<b>637,711</b>	
<b>Total Operating Expenses</b>	<b>2,553,974</b>	
<b>NET OPERATING INCOME</b>	<b>199,492</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	19	109	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>19</b>	<b>109</b>	
Metered Sales to General Customers (461)				
Residential	4,728	234,077	941,591	4
Commercial	212	62,089	164,660	5
Industrial	34	255,222	507,941	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,974</b>	<b>551,388</b>	<b>1,614,192</b>	
Private Fire Protection Service (462)	36		59,751	7
Public Fire Protection Service (463)	4,944		554,919	8
Other Sales to Public Authorities (464)	34	8,171	31,451	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	260,006	441,460	11
Interdepartmental Sales (467)	1	656	2,266	12
<b>Total Sales of Water</b>	<b>9,991</b>	<b>820,240</b>	<b>2,704,148</b>	

**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)
Sanitary District #4	Airport & Hwy 47	260,006	441,460 1
<b>Total</b>		<b>260,006</b>	<b>441,460</b>

### 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	554,919	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>554,919</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,730	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,730</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER RECONNECTION FEES	1,122	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,122</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,891	10
<b>Other (specify):</b> WATER TOWER LEASE AGREEMENT	41,575	11
<b>Total Other Water Revenues (474)</b>	<b>44,466</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	18,437	1
Operation Labor and Expenses (601)	46,006	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	1,267	6
Maintenance of Structures and Improvements (611)	69	7
Maintenance of Collecting and Impounding Reservoirs (612)	61	8
Maintenance of Lake, River and Other Intakes (613)	19,686	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>85,526</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	11,488	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	85,638	17
Pumping Labor and Expenses (624)	96,561	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,473	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	7,700	22
Maintenance of Structures and Improvements (631)	150	23
Maintenance of Power Production Equipment (632)	921	24
Maintenance of Pumping Equipment (633)	2,219	25
<b>Total Pumping Expenses</b>	<b>206,150</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	28,095	26
Chemicals (641)	298,374	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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	397,293	<b>28</b>
Miscellaneous Expenses (643)	14,020	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)	18,913	<b>31</b>
Maintenance of Structures and Improvements (651)	7,602	<b>32</b>
Maintenance of Water Treatment Equipment (652)	75,352	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>839,649</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	4,792	<b>34</b>
Storage Facilities Expenses (661)	4,170	<b>35</b>
Transmission and Distribution Lines Expenses (662)	28,200	<b>36</b>
Meter Expenses (663)	12,333	<b>37</b>
Customer Installations Expenses (664)	17,147	<b>38</b>
Miscellaneous Expenses (665)	69,528	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	3,506	<b>41</b>
Maintenance of Structures and Improvements (671)	5,885	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	16,790	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	71,758	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	31,996	<b>46</b>
Maintenance of Meters (676)	3,434	<b>47</b>
Maintenance of Hydrants (677)	2,433	<b>48</b>
Maintenance of Miscellaneous Plant (678)	8,561	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>280,533</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	1,677	<b>50</b>
Meter Reading Labor (902)	26,322	<b>51</b>
Customer Records and Collection Expenses (903)	51,489	<b>52</b>
Uncollectible Accounts (904)	880	<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>80,368</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	518	<b>55</b>
<b>Total Sales Expenses</b>	<b>518</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	92,852	<b>56</b>
Office Supplies and Expenses (921)	12,178	<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)	9,633	<b>59</b>
Property Insurance (924)	2,261	<b>60</b>
Injuries and Damages (925)	1,980	<b>61</b>
Employee Pensions and Benefits (926)	264,526	<b>62</b>
Regulatory Commission Expenses (928)	169	<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	19,986	<b>65</b>
Rents (931)	350	<b>66</b>
Maintenance of General Plant (932)	19,584	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>423,519</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,916,263</b>	

**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		295,279	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,120	2
<b>Net property tax equivalent</b>		<b>289,159</b>	
Social Security		68,264	3
PSC Remainder Assessment		3,354	4
Other (specify): SEWER CHARGE		900	5
<b>Total tax expense</b>		<b><u>361,677</u></b>	

### 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			Winnebago				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.235200				3
County tax rate	mills		6.413600				4
Local tax rate	mills		11.766100				5
School tax rate	mills		11.087400				6
Voc. school tax rate	mills		2.205600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.707900</b>				<b>10</b>
Less: state credit	mills		1.537600				11
<b>Net tax rate</b>	mills		<b>30.170300</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.766100</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.293000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>25.059100</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>31.707900</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.790311</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>30.170300</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.843918</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>12,705,139</b>	12,705,139				22
Materials & Supplies	\$	<b>81,073</b>	81,073				23
<b>Subtotal</b>	\$	<b>12,786,212</b>	<b>12,786,212</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>2,250</b>	2,250				25
<b>Taxable Assets</b>	\$	<b>12,783,962</b>	<b>12,783,962</b>				<b>26</b>
Assessment Ratio	dec.		0.853100				27
<b>Assessed Value</b>	\$	<b>10,905,998</b>	<b>10,905,998</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.843918</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>260,042</b>	<b>260,042</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	295,279					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>295,279</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	85,506		6
Lake, River and Other Intakes (313)	14,178		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	150,759		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>250,445</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	39,202		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	70,112		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	597,851		17
Diesel Pumping Equipment (326)	3,527		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>710,692</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	21,563		21
Structures and Improvements (331)	1,139,391	2,832	22
Water Treatment Equipment (332)	2,406,567	132,646	23
<b>Total Water Treatment Plant</b>	<b>3,567,521</b>	<b>135,478</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	246,732		24
Structures and Improvements (341)	202,770		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			85,506	6
Lake, River and Other Intakes (313)			14,178	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			150,759	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>250,445</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			39,202	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			70,112	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	7,325		590,526	17
Diesel Pumping Equipment (326)			3,527	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>7,325</b>	<b>0</b>	<b>703,367</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			21,563	21
Structures and Improvements (331)	10,007		1,132,216	22
Water Treatment Equipment (332)	2,465		2,536,748	23
<b>Total Water Treatment Plant</b>	<b>12,472</b>	<b>0</b>	<b>3,690,527</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			246,732	24
Structures and Improvements (341)			202,770	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,612,514		26
Transmission and Distribution Mains (343)	4,188,159	7,023	27
Fire Mains (344)	0		28
Services (345)	632,449	194	29
Meters (346)	476,370	80,798	30
Hydrants (348)	362,924	13,557	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,721,918</b>	<b>101,572</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,988		35
Computer Equipment (391.1)	29,629	4,405	36
Transportation Equipment (392)	113,604	17,452	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	88,004	769	39
Laboratory Equipment (395)	27,389		40
Power Operated Equipment (396)	66,922		41
Communication Equipment (397)	14,703		42
SCADA Equipment (397.1)	56,259	1,014	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>405,498</b>	<b>23,640</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,656,074</b>	<b>260,690</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>12,656,074</b>	<b>260,690</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			1,612,514 26
Transmission and Distribution Mains (343)	191		4,194,991 27
Fire Mains (344)			0 28
Services (345)	16		632,627 29
Meters (346)	23,193		533,975 30
Hydrants (348)	3,766		372,715 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>27,166</b>	<b>0</b>	<b>7,796,324</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			8,988 35
Computer Equipment (391.1)	1,375	(192)	32,467 36
Transportation Equipment (392)			131,056 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			88,773 39
Laboratory Equipment (395)			27,389 40
Power Operated Equipment (396)	50,841		16,081 41
Communication Equipment (397)			14,703 42
SCADA Equipment (397.1)			57,273 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>52,216</b>	<b>(192)</b>	<b>376,730</b>
<b>Total utility plant in service directly assignable</b>	<b>99,179</b>	<b>(192)</b>	<b>12,817,393</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>99,179</b>	<b>(192)</b>	<b>12,817,393</b>

### 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	74,934	1.67%	1,428	2
Lake, River and Other Intakes (313)	14,178	1.67%		3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	87,465	2.00%	3,015	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>176,577</b>		<b>4,443</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	29,210	2.50%	980	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	10,602	4.42%	3,099	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	164,049	4.42%	26,263	12
Diesel Pumping Equipment (326)	882	4.29%	151	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>204,743</b>		<b>30,493</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	522,789	2.70%	30,667	16
Water Treatment Equipment (332)	1,367,408	3.24%	80,081	17
<b>Total Water Treatment Plant</b>	<b>1,890,197</b>		<b>110,748</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	64,848	2.50%	5,069	18
Distribution Reservoirs and Standpipes (342)	507,365	1.86%	29,993	19
Transmission and Distribution Mains (343)	570,995	0.93%	38,982	20
Fire Mains (344)	0			21
Services (345)	255,117	2.20%	13,916	22
Meters (346)	203,752	5.00%	25,259	23
Hydrants (348)	83,951	1.59%	5,848	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,686,028</b>		<b>119,067</b>	

**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					76,362	2
313					14,178	3
314					0	4
315					0	5
316					90,480	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>181,020</b>	
321					30,190	8
322					0	9
323					13,701	10
324					0	11
325	7,325				182,987	12
326					1,033	13
327					0	14
328					0	15
	<b>7,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>227,911</b>	
331	10,007				543,449	16
332	2,465	27,900			1,417,124	17
	<b>12,472</b>	<b>27,900</b>	<b>0</b>	<b>0</b>	<b>1,960,573</b>	
341					69,917	18
342					537,358	19
343	191				609,786	20
344					0	21
345	16				269,017	22
346	23,193		1,156		206,974	23
348	3,766		2,255		88,288	24
349					0	25
	<b>27,166</b>	<b>0</b>	<b>3,411</b>	<b>0</b>	<b>1,781,340</b>	

### 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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	5,867	9.09%	817	<b>27</b>
Computer Equipment (391.1)	18,930	25.00%	7,762	<b>28</b>
Transportation Equipment (392)	91,586	4.67%	1,797	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	61,974	6.25%	5,524	<b>31</b>
Laboratory Equipment (395)	18,518	5.88%	1,610	<b>32</b>
Power Operated Equipment (396)	52,669	2.79%	1,382	<b>33</b>
Communication Equipment (397)	5,096	9.09%	1,337	<b>34</b>
SCADA Equipment (397.1)	16,160	9.09%	5,160	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>270,800</b>		<b>25,389</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,228,345</b>		<b>290,140</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>4,228,345</b>		<b>290,140</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391					6,684	27
391.1	1,375				25,317	28
392					93,383	29
393					0	30
394					67,498	31
395					20,128	32
396	50,841			5,074	8,284	33
397					6,433	34
397.1					21,320	35
398					0	36
399					0	37
	<b>52,216</b>	<b>0</b>	<b>0</b>	<b>5,074</b>	<b>249,047</b>	
	<b>99,179</b>	<b>27,900</b>	<b>3,411</b>	<b>5,074</b>	<b>4,399,891</b>	
					<b>0</b>	<b>38</b>
	<b>99,179</b>	<b>27,900</b>	<b>3,411</b>	<b>5,074</b>	<b>4,399,891</b>	

### 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January		81,127		81,127	1
February		72,502		72,502	2
March		74,874		74,874	3
April		74,282		74,282	4
May		84,207		84,207	5
June		97,779		97,779	6
July		113,994		113,994	7
August		118,286		118,286	8
September		84,948		84,948	9
October		82,709		82,709	10
November		84,548		84,548	11
December		86,152		86,152	12
<b>Total annual pumpage</b>	<b>0</b>	<b>1,055,408</b>	<b>0</b>	<b>1,055,408</b>	
Less: Water sold				820,240	13
Volume pumped but not sold				235,168	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				99,225	16
Volume related to equipment/system malfunction				993	17
Non-utility volume NOT included in water sales				2,289	18
Total volume not sold but accounted for				102,507	19
Volume pumped but unaccounted for				132,661	20
Percent of water lost				13%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,827	23
Date of maximum: 7/17/2002					24
Cause of maximum:					25
SCA Tissue Mill was using our water					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				828	26
Date of minimum: 4/19/2002					27
Total KWH used for pumping for the year				1,760,940	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)
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NONE

**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)	
FOX RIVER	1	0	4	24	<b>1</b>
FOX RIVER	2	140	6	16	<b>2</b>
LAKE WINNEBAGO	3	3	4	42	<b>3</b>

### 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	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	1
Location	105 MANITOWOC STREET	105 MANITOWOC STREET	105 MANITOWOC STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1988	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	7,000	3,900	5,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1988	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	400	250	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #4	HIGH LIFT #5	INT LIFT #1	14
Location	105 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	15
Purpose	B	B	B	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	DELAVEL	ALLIS CHALMER	18
Year Installed	1988	1927	1988	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	1,500	6,300	21
Pump Motor or Standby Engine Mfr	US MOTORS	ALLIS CHALMER	US MOTORS	22 23
Year Installed	1988	1987	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	150	75	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	INT LIFT #2	INT LIFT #3	LOW LIFT #5	1
Location	57 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	2
Purpose	B	B	P	3
Destination	R	R	T	4
Pump Manufacturer	ALLIS CHALMER	ALLIS CHALMER	DELAVEL	5
Year Installed	1988	1988	1927	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,900	3,500	1,800	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	WESTINGHOUSE	9 10
Year Installed	1988	1988	1927	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	30	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT #6	LOW LIFT #7	LOW LIFT #8	14
Location	57 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1966	1966	1960	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,472	3,472	3,472	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	ELLIOT COMPANY	22 23
Year Installed	1966	1966	1960	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	50	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	CLEARWELL1	CLEARWELL2	CLEARWELL3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1947	1967	1988	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	500,000	100,000	3,000,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.5000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	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	CLEARWELL4	ISLAND	MANITOWOC STREET	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	<b>4</b>
Year constructed	1927	1967	1929	<b>5</b>
Year constructed				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	<b>7</b>
Primary material (earthen, steel, concrete, other)				<b>8</b>
Elevation difference in feet (See Headnote 3.)	0	153	154	<b>9</b>
Elevation difference in feet (See Headnote 3.)				<b>10</b>
Total capacity in gallons (actual)	200,000	750,000	500,000	<b>11</b>
Total capacity in gallons (actual)				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>14</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>16</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
Filters, type (gravity, pressure, other, none)				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>21</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
Is a corrosion control chemical used (yes, no)?				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>
Is water fluoridated (yes, no)?				<b>25</b>

### 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	1.000	290	0	0	0	290	1	
M	D	2.000	1,420	0	0	0	1,420	2	
M	D	4.000	5,021	0	0	0	5,021	3	
M	D	6.000	168,303	0	0	0	168,303	4	
P	D	6.000	14,154	0	0	0	14,154	5	
M	D	8.000	48,613	0	0	0	48,613	6	
P	D	8.000	1,083	0	0	0	1,083	7	
M	D	10.000	10,639	0	0	0	10,639	8	
P	D	10.000	6,043	0	0	0	6,043	9	
M	D	12.000	24,203	0	0	0	24,203	10	
M	T	12.000	9,204	0	0	0	9,204	11	
P	D	12.000	10,801	0	0	0	10,801	12	
M	D	16.000	6,471	0	0	0	6,471	13	
M	T	16.000	2,013	0	0	0	2,013	14	
P	T	16.000	0	0	0	0	0	15	
M	S	20.000	120	0	0	0	120	16	
M	T	20.000	8,682	0	0	0	8,682	17	
P	T	20.000	5,030	0	0	0	5,030	18	
M	S	24.000	500	0	0	0	500	19	
M	T	30.000	350	0	0	0	350	20	
P	T	30.000	130	0	0	0	130	21	
P	S	42.000	2,320	0	0	0	2,320	22	
<b>Total Within Municipality</b>			<b>325,390</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>325,390</b>		
<b>Total Utility</b>			<b>325,390</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>325,390</b>		

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
M	0.750	3,445	8	4		3,449	1
M	1.000	1,072	4	0		1,076	2
M	1.250	30	0	0	0	30	3
M	1.500	38	0	0	0	38	4
M	2.000	75	0	1		74	5
M	2.500	1	0	0	0	1	6
M	3.000	5	2	0		7	7
M	4.000	32	0	0	0	32	8
M	6.000	13	0	0	0	13	9
M	8.000	7	0	0	0	7	10
M	10.000	2	0	0	0	2	11
M	12.000	1	0	0	0	1	12
<b>Total Utility</b>		<b>4,721</b>	<b>14</b>	<b>5</b>	<b>0</b>	<b>4,730</b>	<b>0</b>

### 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	5,179	336	451	1	5,065	1,036	1
0.750	16	0	0	0	16	0	2
1.000	66	8	6	0	68	14	3
1.250	0	0	0	0	0	0	4
1.500	27	2	5	0	24	4	5
2.000	47	9	4	0	52	16	6
3.000	18	1	1	0	18	2	7
4.000	16	1	0	0	17	1	8
6.000	2	0	0	0	2	2	9
8.000	0	0	0	0	0	0	10
10.000	3	0	0	0	3	1	11
<b>Total:</b>	<b>5,374</b>	<b>357</b>	<b>467</b>	<b>1</b>	<b>5,265</b>	<b>1,076</b>	

#### 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	4,777	136	3	7	0	142	5,065	1
0.750	3	6	0	0	5	2	16	2
1.000	31	25	2	5	0	5	68	3
1.250	0	0	0	0	0	0	0	4
1.500	1	15	3	3	0	2	24	5
2.000	2	25	10	7	3	5	52	6
3.000	0	7	5	5	0	1	18	7
4.000	0	0	10	5	1	1	17	8
6.000	0	0	1	0	0	1	2	9
8.000	0	0	0	0	0	0	0	10
10.000	0	0	1	0	0	2	3	11
<b>Total:</b>	<b>4,814</b>	<b>214</b>	<b>35</b>	<b>32</b>	<b>9</b>	<b>161</b>	<b>5,265</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	380	5	5		380	2
<b>Total Fire Hydrants</b>	<b>380</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>380</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**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: 380  
 Number of distribution system valves end of year: 965  
 Number of distribution valves operated during year: 312

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 613 contains expenses for a study of and evaluation of alternatives and options for providing raw water intake from Lake Winnebago.

Account 665 decreased due to less wages than in 2001

Account 673 decreased due to wages as well as less payments made to the city for asphalt.

Account 677 decreased because less maintenance is being done on the hydrants, instead they are replacing them.

Account 920 increased due to a change in salary allocations

Account 923 decreased because in 2001 we had expenses for contract negotiations and water tower lease agreements

Account 926 increased due to health insurance and retirement costs

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### Water Utility Plant in Service (Page W-08)

Account 332 increased due to monitoring station improvements for the sludge pumping station, the reconstruction of filters 7&8, purchase of a turbidimeter, amperometric titrator, and analyzer.

Account 343 additions and retirements are for valves only. We did not add any feet to our system in 2002.

Account 3911 adjustment is for 2001 plant that should have been expensed because it is under the threshold.

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

The power operated equipment adjustment is due to the retirement of equipment that was not fully depreciated.

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### Pumping & Power Equipment (Page W-15)

Unit A, B, C have motors with a large horsepower because it is used for the High Lift Station.

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### Water Services (Page W-18)

The water services were financed from the electric utility. The 2001 loan from electric of \$250,000 at 3% for 13 years was refinanced to include 2002 activity and the new loan amount is \$394,000 at 1.75% for 20 years.

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### Meters (Page W-19)

The adjustment includes an adjustment for last year for the in stock quantity.

The 2" residential is for large homes on the lake that have hot water heat with the boiler.

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### Hydrants and Distribution System Valves (Page W-20)

The reason at least half of the hydrants were not tested is due to lack of time to complete the task.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	26,432,977	1
<b>Total Sales of Electricity</b>	<b>26,432,977</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	9,822	2
Miscellaneous Service Revenues (451)	4,308	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	64,327	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	(1,806)	7
<b>Total Other Operating Revenues</b>	<b>76,651</b>	
<b>Total Operating Revenues</b>	<b>26,509,628</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	21,762,512	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	1,074,288	10
Customer Accounts Expenses (901-905)	184,564	11
Sales Expenses (911-916)	83,664	12
Administrative and General Expenses (920-932)	959,665	13
<b>Total Operation and Maintenance Expenses</b>	<b>24,064,693</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	753,758	14
Amortization Expense (404-407)	24,753	15
Taxes (408)	755,893	16
<b>Total Other Expenses</b>	<b>1,534,404</b>	
<b>Total Operating Expenses</b>	<b>25,599,097</b>	
<b>NET OPERATING INCOME</b>	<b>910,531</b>	

### 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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	9,822	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>9,822</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION FEES	2,520	3
FIRE PUMP FEEDER	1,188	4
TEMPORARY SERVICES	600	5
<b>Total Miscellaneous Service Revenues (451)</b>	<b>4,308</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		6
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
TIME WARNER JOINT POLE CONTACTS	29,439	7
AMERITECH JOINT POLE CONTACTS	32,805	8
TDS JOINT POLE CONTACTS	1,170	9
WE ENERGIES POLE CONTACTS	913	10
<b>Total Rent from Electric Property (454)</b>	<b>64,327</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		11
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SEWER CALCULATION ADJUSTMENTS	832	12
SALES TAX DISCOUNTS	(2,638)	13
<b>Total Other Electric Revenues (456)</b>	<b>(1,806)</b>	

**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)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	71,934	1
Fuel (501)	14,603	2
Steam Expenses (502)	121,480	3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)	49,631	6
Miscellaneous Steam Power Expenses (506)	96,923	7
Rents (507)		8
Maintenance Supervision and Engineering (510)	11,097	9
Maintenance of Structures (511)	12,907	10
Maintenance of Boiler Plant (512)	170,415	11
Maintenance of Electric Plant (513)	46,072	12
Maintenance of Miscellaneous Steam Plant (514)	2,564	13
<b>Total Steam Power Generation Expenses</b>	<b>597,626</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
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)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
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
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	21,164,886	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>21,164,886</b>	
<b>Total Power Production Expenses</b>	<b>21,762,512</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	183,362	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)	266,144	51
Station Expenses (582)	52,246	52
Overhead Line Expenses (583)	53,531	53
Underground Line Expenses (584)	14,049	54
Street Lighting and Signal System Expenses (585)	9,748	55
Meter Expenses (586)	39,014	56
Customer Installations Expenses (587)	8,356	57
Miscellaneous Distribution Expenses (588)	265,186	58
Rents (589)	1,536	59
Maintenance Supervision and Engineering (590)	19,232	60
Maintenance of Structures (591)	512	61
Maintenance of Station Equipment (592)	6,540	62
Maintenance of Overhead Lines (593)	130,367	63
Maintenance of Underground Lines (594)	16,263	64
Maintenance of Line Transformers (595)	1,942	65
Maintenance of Street Lighting and Signal Systems (596)	3,095	66
Maintenance of Meters (597)	3,159	67
Maintenance of Miscellaneous Distribution Plant (598)	6	68
<b>Total Distribution Expenses</b>	<b>1,074,288</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	5,708	69
Meter Reading Expenses (902)	57,232	70
Customer Records and Collection Expenses (903)	110,195	71
Uncollectible Accounts (904)	11,386	72
Miscellaneous Customer Accounts Expenses (905)	43	73
<b>Total Customer Accounts Expenses</b>	<b>184,564</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	82,468	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)	1,196	<b>77</b>
<b>Total Sales Expenses</b>	<b>83,664</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	192,383	<b>78</b>
Office Supplies and Expenses (921)	18,890	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		<b>80</b>
Outside Services Employed (923)	37,617	<b>81</b>
Property Insurance (924)	64,624	<b>82</b>
Injuries and Damages (925)	44,723	<b>83</b>
Employee Pensions and Benefits (926)	456,073	<b>84</b>
Regulatory Commission Expenses (928)	29,813	<b>85</b>
Duplicate Charges -- Credit (929)		<b>86</b>
Miscellaneous General Expenses (930)	74,023	<b>87</b>
Rents (931)	4,117	<b>88</b>
Maintenance of General Plant (932)	37,402	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>959,665</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>24,064,693</b>	

### 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		598,534	1
Social Security		135,443	2
Wisconsin Gross Receipts Tax		4,120	3
PSC Remainder Assessment		27,556	4
Other (specify):			
SEWER CHARGE		(900)	5
PORTION OF PROPERTY TAX EQUIV	ALLOCATED TO FIBER OPTICS PLANT	(8,860)	6
<b>Total tax expense</b>		<b><u>755,893</u></b>	

### 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			Calumet	Winnebago			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.219500	0.235200			3
County tax rate	mills		5.174200	6.413600			4
Local tax rate	mills		10.979200	11.766100			5
School tax rate	mills		10.327900	11.087400			6
Voc. school tax rate	mills		2.058100	2.205600			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>28.758900</b>	<b>31.707900</b>			<b>10</b>
Less: state credit	mills		0.993800	1.537600			11
<b>Net tax rate</b>	mills		<b>27.765100</b>	<b>30.170300</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.979200</b>	<b>11.766100</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.386000</b>	<b>13.293000</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.365200</b>	<b>25.059100</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.758900</b>	<b>31.707900</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.812451</b>	<b>0.790311</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.765100</b>	<b>30.170300</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.557786</b>	<b>23.843918</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>25,381,753</b>	1,339,981	24,041,772			22
Materials & Supplies	\$	<b>458,105</b>	0	458,105			23
<b>Subtotal</b>	\$	<b>25,839,858</b>	<b>1,339,981</b>	<b>24,499,877</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>172,755</b>	184	172,571			25
<b>Taxable Assets</b>	\$	<b>25,667,103</b>	<b>1,339,797</b>	<b>24,327,306</b>			<b>26</b>
Assessment Ratio	dec.		0.912700	0.853100			27
<b>Assessed Value</b>	\$	<b>21,976,457</b>	<b>1,222,833</b>	<b>20,753,625</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.557786</b>	<b>23.843918</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>522,432</b>	<b>27,584</b>	<b>494,848</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	598,534					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>598,534</b>					<b>34</b>

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	6,795	3,347	4
Structures and Improvements (311)	1,217,617		5
Boiler Plant Equipment (312)	3,827,252		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	1,074,859		8
Accessory Electric Equipment (315)	424,178		9
Miscellaneous Power Plant Equipment (316)	11,379	4,215	10
<b>Total Steam Production Plant</b>	<b>6,562,080</b>	<b>7,562</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	1,863		21
Generators (344)	0		22
Accessory Electric Equipment (345)	26,199		23
Miscellaneous Power Plant Equipment (346)	2,655		24
<b>Total Other Production Plant</b>	<b>30,717</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			10,142	4
Structures and Improvements (311)			1,217,617	5
Boiler Plant Equipment (312)			3,827,252	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			1,074,859	8
Accessory Electric Equipment (315)			424,178	9
Miscellaneous Power Plant Equipment (316)			15,594	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>6,569,642</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			0	19
Fuel Holders, Producers and Accessories (342)			0	20
Prime Movers (343)			1,863	21
Generators (344)			0	22
Accessory Electric Equipment (345)			26,199	23
Miscellaneous Power Plant Equipment (346)			2,655	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>30,717</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)				0 25

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	266,184	5,812	34
Structures and Improvements (361)	237,916		35
Station Equipment (362)	4,232,268	56,171	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,191,861	151,470	38
Overhead Conductors and Devices (365)	2,261,375	210,408	39
Underground Conduit (366)	318,282	60,843	40
Underground Conductors and Devices (367)	1,304,036	266,083	41
Line Transformers (368)	1,685,703	108,934	42
Services (369)	728,127	38,450	43
Meters (370)	776,097	70,799	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	271,455	19,539	47
<b>Total Distribution Plant</b>	<b>14,273,304</b>	<b>988,509</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	243,471		48
Structures and Improvements (390)	1,992,863	24,455	49
Office Furniture and Equipment (391)	90,005	20,470	50
Computer Equipment (391.1)	222,680	27,871	51
Transportation Equipment (392)	482,122	254,804	52
Stores Equipment (393)	40,598		53
Tools, Shop and Garage Equipment (394)	99,167	3,896	54
Laboratory Equipment (395)	37,652		55
Power Operated Equipment (396)	40,265		56
Communication Equipment (397)	237,707	26,096	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			271,996 34
Structures and Improvements (361)			237,916 35
Station Equipment (362)		509,081	4,797,520 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	42,254	(516,607)	1,784,470 38
Overhead Conductors and Devices (365)	62,377	(1,626)	2,407,780 39
Underground Conduit (366)	3,380	(4,529)	371,216 40
Underground Conductors and Devices (367)	50,634	3,366	1,522,851 41
Line Transformers (368)	16,356	(6,258)	1,772,023 42
Services (369)	4,012	(88)	762,477 43
Meters (370)	53,265	(1,856)	791,775 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	13,107	90	277,977 47
<b>Total Distribution Plant</b>	<b>245,385</b>	<b>(18,427)</b>	<b>14,998,001</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			243,471 48
Structures and Improvements (390)			2,017,318 49
Office Furniture and Equipment (391)			110,475 50
Computer Equipment (391.1)	27,205	4,543	227,889 51
Transportation Equipment (392)	76,077		660,849 52
Stores Equipment (393)		(107)	40,491 53
Tools, Shop and Garage Equipment (394)	2,052	7,773	108,784 54
Laboratory Equipment (395)			37,652 55
Power Operated Equipment (396)			40,265 56
Communication Equipment (397)		(4,350)	259,453 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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>3,486,530</b>	<b>357,592</b>	
<b>Total utility plant in service directly assignable</b>	<b>24,352,631</b>	<b>1,353,663</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>24,352,631</b>	<b>1,353,663</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>105,334</b>	<b>7,859</b>	<b>3,746,647</b>
<b>Total utility plant in service directly assignable</b>	<b>350,719</b>	<b>(10,568)</b>	<b>25,345,007</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>350,719</b>	<b>(10,568)</b>	<b>25,345,007</b>

**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)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	1,217,617	2.89%		1
Boiler Plant Equipment (312)	3,693,562	1.59%	60,853	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	1,074,859	1.05%		4
Accessory Electric Equipment (315)	424,178	2.94%		5
Miscellaneous Power Plant Equipment (316)	11,379	3.85%	519	6
<b>Total Steam Production Plant</b>	<b>6,421,595</b>		<b>61,372</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0	2.86%		14
Prime Movers (343)	1,863	3.33%		15
Generators (344)	0	2.50%		16
Accessory Electric Equipment (345)	10,567	2.94%	770	17
Miscellaneous Power Plant Equipment (346)	413	3.45%	92	18
<b>Total Other Production Plant</b>	<b>12,843</b>		<b>862</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			19
Station Equipment (353)	0	3.50%		20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0	4.84%		22
Overhead Conductors and Devices (356)	0	3.48%		23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					1,217,617	1
312					3,754,415	2
313					0	3
314					1,074,859	4
315					424,178	5
316					11,898	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,482,967</b>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					0	13
342					0	14
343					1,863	15
344					0	16
345					11,337	17
346					505	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,705</b>	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	68,135	2.84%	6,757	27
Station Equipment (362)	1,387,050	3.00%	135,447	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,333,990	5.56%	123,542	30
Overhead Conductors and Devices (365)	977,196	4.26%	109,553	31
Underground Conduit (366)	71,586	2.50%	8,619	32
Underground Conductors and Devices (367)	326,657	4.11%	58,093	33
Line Transformers (368)	600,905	2.73%	47,198	34
Services (369)	726,981	7.05%	40,906	35
Meters (370)	302,490	3.57%	27,986	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	128,983	6.39%	17,554	39
<b>Total Distribution Plant</b>	<b>5,923,973</b>		<b>575,655</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	495,781	2.50%	50,127	40
Office Furniture and Equipment (391)	30,251	6.67%	6,686	41
Computer Equipment (391.1)	213,431	5.19%	35,238	42
Transportation Equipment (392)	188,270	4.36%	38,572	43
Stores Equipment (393)	17,583	4.00%	1,622	44
Tools, Shop and Garage Equipment (394)	60,849	5.88%	5,636	45
Laboratory Equipment (395)	8,838	3.33%	1,254	46
Power Operated Equipment (396)	8,963	8.77%	3,535	47
Communication Equipment (397)	68,905	8.33%	20,707	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>1,092,871</b>		<b>163,377</b>	
<b>Total accum. prov. directly assignable</b>	<b>13,451,282</b>		<b>801,266</b>	

**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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361					74,892	27
362				400,299	1,922,796	28
363					0	29
364	42,254	25,458	4,949	(400,655)	994,114	30
365	62,377	40,180	1,821	(3,062)	982,951	31
366	3,380	1,313		338	75,850	32
367	50,634	10,121	1,838	(656)	325,177	33
368	16,356	122			631,625	34
369	4,012	2,509	1,146	(35)	762,477	35
370	53,265				277,211	36
371					0	37
372					0	38
373	13,107	1,456	472		132,446	39
	<b>245,385</b>	<b>81,159</b>	<b>10,226</b>	<b>(3,771)</b>	<b>6,179,539</b>	
390					545,908	40
391					36,937	41
391.1	27,205		869		222,333	42
392	76,077		12,300	6,938	170,003	43
393					19,205	44
394	2,052		1,226		65,659	45
395					10,092	46
396					12,498	47
397					89,612	48
398					0	49
399					0	50
	<b>105,334</b>	<b>0</b>	<b>14,395</b>	<b>6,938</b>	<b>1,172,247</b>	
	<b>350,719</b>	<b>81,159</b>	<b>24,621</b>	<b>3,167</b>	<b>13,848,458</b>	

**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
<b>Total accum. prov. for depreciation</b>	<u><u>13,451,282</u></u>		<u><u>801,266</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>350,719</b>	<b>81,159</b>	<b>24,621</b>	<b>3,167</b>	<b>13,848,458</b>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	-0.18	10.49	1
7.2/12.5 kV (12kV)	6.54	67.67	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
34.5 KV	0.00	7.63	8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

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

### 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	76,136	Monday	01/14/2002	18:00	48,964	1
February	02	74,882	Tuesday	02/12/2002	19:00	45,092	2
March	03	76,752	Thursday	03/07/2002	18:00	49,594	3
April	04	74,081	Monday	04/01/2002	19:00	48,227	4
May	05	77,478	Thursday	05/30/2002	18:00	48,587	5
June	06	86,070	Tuesday	06/25/2002	19:00	50,573	6
July	07	85,353	Monday	07/15/2002	17:00	51,357	7
August	08	84,285	Monday	08/12/2002	18:00	52,496	8
September	09	83,532	Monday	09/09/2002	15:00	49,074	9
October	10	73,415	Friday	10/04/2002	10:00	47,725	10
November	11	75,986	Wednesday	11/20/2002	18:00	47,346	11
December	12	76,688	Monday	12/09/2002	18:00	47,573	12
<b>Total</b>		<b>944,658</b>				<b>586,608</b>	

**System Name** Menasha Electric Utility

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

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power System, Inc -WPPI

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam	9,725	1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>9,725</b>	<b>7</b>
Purchases	586,608	8
Interchanges:		9
In (gross)		9
Out (gross)	9,725	10
Net	<b>(9,725)</b>	<b>11</b>
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>586,608</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	577,425	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	437	22
<b>Total Used by Company</b>	<b>437</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>577,862</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	8,746	27
<b>Total Energy Losses</b>	<b>8,746</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>1.4909%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>586,608</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
MS-2	MS-2	38	32	1	
RG-1	RG-1	6,574	51,280	2	
RG-2	RG-2	27	393	3	
<b>Total Sales for Residential Sales</b>		<b>6,639</b>	<b>51,705</b>		
<b>Commercial &amp; Industrial</b>					
CG-1	CG-1	548	11,704	4	
CG-2	CG-2	5	17	5	
CP-1	CP-1	46	13,247	6	
CP-2 INCLUDES INTERDEPARTMENTAL	CP-2	40	498,427	7	
MS-2	MS-2	48	1,018	8	
<b>Total Sales for Commercial &amp; Industrial</b>		<b>687</b>	<b>524,413</b>		
<b>Public Street &amp; Highway Lighting</b>					
MS-1	MS-1	2	1,218	9	
MS-3	MS-3	1	89	10	
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>3</b>	<b>1,307</b>		
<b>Sales for Resale</b>					
WPPI GENERATION CREDITS	MIS	1	1	11	
<b>Total Sales for Sales for Resale</b>		<b>1</b>	<b>1</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>7,330</b>	<b>577,426</b>		

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		1,155	96	<b>1,251</b>	<b>1</b>
		3,245,582	268,874	<b>3,514,456</b>	<b>2</b>
		19,822	2,076	<b>21,898</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>3,266,559</b>	<b>271,046</b>	<b>3,537,605</b>	
		784,692	63,504	<b>848,196</b>	<b>4</b>
		340	28	<b>368</b>	<b>5</b>
		741,198	72,445	<b>813,643</b>	<b>6</b>
		16,933,264	2,704,633	<b>19,637,897</b>	<b>7</b>
		64,076	4,874	<b>68,950</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>18,523,570</b>	<b>2,845,484</b>	<b>21,369,054</b>	
		111,868	6,145	<b>118,013</b>	<b>9</b>
		4,741	455	<b>5,196</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>116,609</b>	<b>6,600</b>	<b>123,209</b>	
		1,403,109		<b>1,403,109</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>1,403,109</b>	<b>0</b>	<b>1,403,109</b>	
<b>0</b>	<b>0</b>	<b>23,309,847</b>	<b>3,123,130</b>	<b>26,432,977</b>	

### 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	VARIOUS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138,000/13,200				4
Point of Metering	SAME AS DELIVERY				5
Total of 12 Monthly Maximum Demands -- kW	944,658				6
Average load factor	<b>85.0649%</b>				7
Total Cost of Purchased Power	21,164,886				8
Average cost per kWh	<b>0.0361</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	21,376	27,587			12
February	19,711	25,381			13
March	20,706	28,888			14
April	21,570	26,657			15
May	21,158	27,429			16
June	20,726	29,848			17
July	22,967	28,390			18
August	22,894	29,602			19
September	20,277	28,797			20
October	21,789	25,937			21
November	19,385	27,961			22
December	19,928	27,644			23
<b>Total kWh (000)</b>	<b>252,487</b>	<b>334,121</b>			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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	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
<b>Total kWh (000)</b>					52

**PRODUCTION STATISTICS TOTALS**

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	9,725	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	19,897	7
Date and Hour of Such Maximum Demand	8/8/2002 20	8
<b>Load Factor</b>	<b>0.0558</b>	<b>9</b>
Maximum Net Generation in Any One Day	316,199	10
Date of Such Maximum	8/8/2002	11
Number of Hours Generators Operated	2,134	12
Maximum Continuous or Dependable Capacity--kW	23,000	13
Is Plant Owned or Leased?		14
Total Production Expenses	597,626	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>61</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	1,074	22
July	4,704	23
August	3,947	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	<b>9,725</b>	<b>29</b>
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.)	5,671	42
Average Cost per Ton (\$)	67.8500	43
Kind of Coal Used	BITUMINUS	44
Average BTU per Pound	13,957	45
Water Evaporated--Thousands of Pounds	2,838	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	10	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	1	50
Based on Coal Used Solely in Electric Generation	1	51
Average BTU per kWh Net Generation	15,006	52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0365	54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	Menasha	Menasha		1
Unit Identification	4	3		2
Type of Generation	STEAM	STEAM		3
kWh Net Generation (000)	6,571	3,154		4
Is Generation Metered or Estimated?	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	13,016	7,753		7
Date and Hour of Such Maximum Demand	7/16/2002 0	8/12/2002 0		8
<b>Load Factor</b>	<b>0.0576</b>	<b>0.0464</b>		<b>9</b>
Maximum Net Generation in Any One Day	230,009	141,805		10
Date of Such Maximum	07/08/2002	06/24/2002		11
Number of Hours Generators Operated	1,221	913		12
Maximum Continuous or Dependable Capacity--kW	14,500	8,500		13
Is Plant Owned or Leased?	O	O		14
Total Production Expenses	403,816	193,810		15
<b>Cost per kWh of Net Generation (\$)</b>	<b>61.4543</b>	<b>61.4490</b>		<b>16</b>
Monthly Net Generation --- kWh (000):				
January				17
February				18
March				19
April				20
May				21
June		1,074		22
July	4,303	401		23
August	2,268	1,679		24
September				25
October				26
November				27
December				28
<b>Total kWh (000)</b>	<b>6,571</b>	<b>3,154</b>		<b>29</b>
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				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.)	3,672	1,999		42
Average Cost per Ton (\$)	67.8500	67.8500		43
Kind of Coal Used	BITUMINUS	BITUMINUS		44
Average BTU per Pound	13,957	13,957		45
Water Evaporated--Thousands of Pounds	1,736	1,102		46
Is Water Evaporated, Metered or Estimated?	M	M		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	9.7400	10.2200		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant	1	1		50
Based on Coal Used Solely in Electric Generation	1	1		51
Average BTU per kWh Net Generation	14,435	16,184		52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.0351	0.0393		54

### STEAM PRODUCTION PLANTS

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

#### Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	
Menasha	4	1964	850	900	Riley	Stoker	143	1
Menasha	3	1956	625	835	Springfiel	Stoker	100	2
<b>Total</b>							<b>243</b>	

### 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							
<b>Total</b>						<b>0</b>	<b>1</b>

### STEAM PRODUCTION PLANTS (cont.)

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

#### Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated <u>Rated Unit Capacity</u> by Each Unit During Yr. (000's)		kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
				kW (n)					
1964	TC	3600	13800	6571	13680	16094	13680	14500	1
1956	TC	3600	4160	3154	7500	9375	7500	8500	2
<b>Total</b>				<b>9725</b>	<b>21180</b>	<b>25469</b>	<b>21180</b>	<b>23000</b>	

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

#### Generators

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

### HYDRAULIC GENERATING PLANTS

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

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Meadows	Melissa	Milwaukee	Northside	Tayco	1
Voltage--High Side	138	138	34	138	138	2
Voltage--Low Side	13	13	4	34	34	3
Num. Main Transformers in Operation	1	1	3	2	2	4
Capacity of Transformers in kVA	22	22	5	50	50	5
Number of Spare Transformers on Hand	0	0	0	1	0	6
15-Minute Maximum Demand in kW	8,140	11,578		28,827	56,640	7
Dt and Hr of Such Maximum Demand	07/01/2002 18:00	12/17/2002 18:00		10/15/2002 14:00	08/29/2002 11:00	8 9
Kwh Output	26,311,700	48,360,692		108,256,504	393,457,760	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	7,751	1,067	91,274	1
Acquired during year	260	59	16,321	2
<b>Total</b>	<b>8,011</b>	<b>1,126</b>	<b>107,595</b>	<b>3</b>
Retired during year	270	8	492	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>7,741</b>	<b>1,118</b>	<b>107,103</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	7,643	938	76,065	8
In utility's use	20	11	1,475	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	78	169	29,563	12
<b>Total end of year</b>	<b>7,741</b>	<b>1,118</b>	<b>107,103</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	852	609,932	1
Sodium Vapor	250	280	368,402	2
<b>Total</b>		<b>1,132</b>	<b>978,334</b>	
<b>Ornamental</b>				
Sodium Vapor	100	5	2,430	3
Sodium Vapor	150	292	169,269	4
Sodium Vapor	250	72	66,963	5
Sodium Vapor	400	1	1,467	6
<b>Total</b>		<b>370</b>	<b>240,129</b>	
<b>Other</b>				
Metal Halide/Halogen	400	12	24,105	7
Sodium Vapor	100	6	3,595	8
Sodium Vapor	150	73	52,370	9
Sodium Vapor	200	3	3,038	10
Sodium Vapor	250	51	67,364	11
<b>Total</b>		<b>145</b>	<b>150,472</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

The Sales tax discount includes an adjustment in 2001 taxes that were not calculated correctly.

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### Electric Operation & Maintenance Expenses (Page E-03)

Account 500 and 510 more salaries were allocated to this account in 2002.

Account 502 more wages were allocated to this account.

Account 505 less wages were allocated to this account.

Account 506 less wages were allocated to this account plus less environmental fees were charged in 2002.

Account 512 less wages were charged due to less maintenance work and more replacement of plant.

Account 581 is more due to more wages charged to this area when the plant is not generating.

Account 582 is more due to CAD services for the substation drawings at Melissa Substation as well as work on the tap changer and DC panel. There was also work done at Tayco substation on the bushing regasketing and circuit switches.

Account 583 and 584 wages were less due to more new construction work being done.

Account 586 and 588 more wages and salaries were allocated to this area.

Account 592 is less because in 2001 there were expenses to refurbish a Magna Blast plus additional work done at Melissa substation.

Account 593 is more due to WE Energies conversion costs for the Manitowoc Road project plus there were more tree trimming costs in 2002.

Account 920 is more due to additional wages and salaries charged in this area.

Account 923 is less because in 2001 we had additional services for labor negotiations, building expansion project, pole attachments, and ATC.

Account 924 is more due to an increase in the Boiler Policy for 2002.

Account 926 is more in retirements because in 2001 we got a credit from the Wisconsin Retirement System.

Account 928 is more due to charges for the Electric and Water Rate Cases.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service (Page E-06)

Account 364 Additions include 106 poles for \$83,287, 177 crossarms for \$33,671, 75 guys for \$8,167, 255 secondary attachments for \$16,173, 49 Anchors for \$7,135 and the remaining on clevis brackets, fiberglass arms, secondary racks, and bracket clusters.

Account 365 Additions include 168 deadends for \$15,364, 62 arrestors for \$6,391, 74 cutouts for \$10,374, 100 grounds for \$22,909, 12 disconnects for \$4,060, 7 gang switches for \$26,128, 4,391 ft of #2/0 triplex for \$8,180, 7,792 ft of #2 ACSR bare for \$10,871, 14,648 ft of #4/0 Bare ACSR for \$24,857, 3,386 ft of #4/0 Alum Triplex for \$8,148, 22,474 ft of #336 ACSR for \$49,100, 10,095 ft of 477 MCM for \$15,804 and the remaining for #2/0 Bare, 350 MCM triplex, #2 triplex, #2 alum quad, #4/0 alum quad, #6 duplex, and #6 alum triplex.

Account 367 Additions include 72 Elbow/Riser Arrestors for \$7,487, 23 Terminator elbows for \$25,258, 111 Terminators for \$15,010, 72 fault indicators for \$13,114, 21 secondary enclosures for \$22,267, 21,413 ft 1/0 Al Cable for \$84,719, 924 ft #4/0 alum triplex for \$4,124, 20,824 ft 4/0 ST Cable for \$80,968 and the remaining on grounds, cutouts, enclosure switches, 6 alum cable, 350 MCM triplex, 350 MCM Quad, and #350 MCM Al-Str.

Account 368 Additions include 30 pole mounted transformers for \$43,235 and 29 pad mounted for \$65,670. The majority of the pad mounted transformers are 25kva.

Account 392 Additions includes a forklift, Chevy Silverado Pickup truck, Altec Model D947-TR Hydraulic Truck, and an International 4700 Cab/Chassis.

All the adjustments pertain to 2001 activity. The adjustment from 364 to 362 was for Melissa substation equipment that was booked to the wrong account in 2001.

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

The Adjustment from account 364 to 362 was for an item recorded incorrectly in 2001. The remaining adjustments relate to 2001 activity.

Account 369 the plant in service value is \$762,477 and the accumulated depreciation is also this amount. The edit check is picking up a different number.

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### Purchased Power Statistics (Page E-16)

The delivery points include Meadows, Melissa, Northside and Tayco Substations at 138,000 voltage. It also includes the Power Plant and N/M Sewerage Green Power at 13,200 voltage.

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### Steam Production Plants (Page E-19)

Unit 1 and 2 are out of service.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Substation Equipment (Page E-23)

The Anhaip Substation is no longer in service due to the closing of Gilbert Paper.

The information for the Milwaukee Substation are included in the Northside and Tayco totals.

At Northside Substation we have 2 Transformers 1-34kv 50mva and 1-13kv 22mva

The maximum demand is a 60-minute maximum vs. a 15-minute maximum.

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