



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: NEW HOLSTEIN PUBLIC UTILITY

Principal Office: 2110 WASHINGTON STREET  
NEW HOLSTEIN, WI 53061

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** NEW HOLSTEIN PUBLIC UTILITY

**Utility Address:** 2110 WASHINGTON STREET  
NEW HOLSTEIN, WI 53061

**When was utility organized?** 4/26/1912

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** nhutilities.org

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

**Name:** MRS PAULA M PETHAN

**Title:** OFFICE MANAGER

**Office Address:** NEW HOLSTEIN PUBLIC UTILITIES  
2110 WASHINGTON STREET  
NEW HOLSTEIN, WI 53061

**Telephone:** (920) 898 - 5776

**Fax Number:** (920) 898 - 5879

**E-mail Address:** PPETHAN@WPPISYS.ORG

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** CHARLES K FETT

**Title:** COMMISSION PRESIDENT

**Office Address:**  
1827 WISCONSIN AVENUE  
NEW HOLSTEIN, WI 53061

**Telephone:** (920) 898 - 9765

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** TIM HERLITZKA

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53070-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** therlitzka@virchowkrause.com

**Date of most recent audit report:** 2/11/2003

**Period covered by most recent audit:** 2002

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

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**Name:** MR JOHN B SKURUPEY

**Title:** GENERAL MANAGER

**Office Address:** NEW HOLSTEIN PUBLIC UTILITIES  
2110 WASHINGTON STREET  
NEW HOLSTEIN, WI 53061

**Telephone:** (920) 898 - 5776

**Fax Number:** (920) 898 - 5879

**E-mail Address:** JSKURUPEY@WPPISYS.ORG

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**Name of utility commission/committee:** NEW HOLSTEIN PUBLIC UTILITIES COMMISSION

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

- MR CHARLES FETT, PRESIDENT
- MR WILLIAM HEUS
- MR MICHAEL STEFFEN
- MR DANIEL WATSON
- MR GENE WOELFEL

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**Is sewer service rendered by the utility?** YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

**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

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**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)	4,281,124	4,078,323	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,714,103	3,571,122	2
Depreciation Expense (403)	254,351	238,844	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	169,774	157,245	5
<b>Total Operating Expenses</b>	<b>4,138,228</b>	<b>3,967,211</b>	
<b>Net Operating Income</b>	<b>142,896</b>	<b>111,112</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>142,896</b>	<b>111,112</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	18,429	15,912	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	32,225	44,051	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>50,654</b>	<b>59,963</b>	
<b>Total Income</b>	<b>193,550</b>	<b>171,075</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	213	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>213</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>193,337</b>	<b>171,075</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	6,396	3,419	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	5	15	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>6,401</b>	<b>3,434</b>	
<b>Net Income</b>	<b>186,936</b>	<b>167,641</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,344,854	4,177,694	20
Balance Transferred from Income (433)	186,936	167,641	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	500	481	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,531,290</b>	<b>4,344,854</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>		
NET INCOME FROM WATER SOFTENER OPERATIONS	18,429	3
<b>Total (Acct. 417):</b>	<b>18,429</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
WI INVESTMENT TRUST, M&I & ASSESSMENTS	32,225	5
<b>Total (Acct. 419):</b>	<b>32,225</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
MEUW LEGISLATION CHARGES	213	8
<b>Total (Acct. 426):</b>	<b>213</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
LABOR	500	12
<b>Total (Acct. 439)--Debit:</b>	<b>500</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)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	505,347	3,775,777	0	0	4,281,124	1
Less: interdepartmental sales	0	17,646	0	0	17,646	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			3,162		3,162	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>505,347</b>	<b>3,754,969</b>	<b>0</b>	<b>0</b>	<b>4,260,316</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	137,491	1,613	<b>139,104</b>	1
Electric operating expenses	221,730	494	<b>222,224</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	20,106		<b>20,106</b>	7
Water utility plant accounts	1,967	6,450	<b>8,417</b>	8
Electric utility plant accounts	68,776	4,448	<b>73,224</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	13,005	(13,005)	0	18
All other accounts	130,865		<b>130,865</b>	19
<b>Total Payroll</b>	<b>593,940</b>	<b>0</b>	<b>593,940</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,449,256	7,930,978	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,194,252	3,925,486	2
<b>Net Utility Plant</b>	<b>4,255,004</b>	<b>4,005,492</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	615,306	564,843	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	197,753	199,397	4
<b>Net Nonutility Property</b>	<b>417,553</b>	<b>365,446</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	86,554	116,494	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>504,107</b>	<b>481,940</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	260,579	128,682	8
Temporary Cash Investments (132)	623,258	501,991	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	512,116	645,685	11
Other Accounts Receivable (143)	21,915	44,491	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	19,614	59,187	14
Materials and Supplies (150)	164,926	211,258	15
Prepayments (165)	10,854	10,332	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,613,262</b>	<b>1,601,626</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	23,438	0	20
<b>Total Deferred Debits</b>	<b>23,438</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>6,395,811</b>	<b>6,089,058</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)	387,700	279,819	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	4,531,290	4,344,854	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,918,990</b>	<b>4,624,673</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	60,191	83,491	<b>26</b>
<b>Total Long-Term Debt</b>	<b>60,191</b>	<b>83,491</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	255,930	263,583	<b>28</b>
Payables to Municipality (233)	6,728	0	<b>29</b>
Customer Deposits (235)	220	220	<b>30</b>
Taxes Accrued (236)	3,568	(6,686)	<b>31</b>
Interest Accrued (237)	1,620	32	<b>32</b>
Other Current and Accrued Liabilities (238)	7,805	1,069	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>275,871</b>	<b>258,218</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	35,346	20,044	<b>36</b>
<b>Total Deferred Credits</b>	<b>35,346</b>	<b>20,044</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>37</b>
Injuries and Damages Reserve (262)		0	<b>38</b>
Pensions and Benefits Reserve (263)		0	<b>39</b>
Miscellaneous Operating Reserves (265)		0	<b>40</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)	1,105,413	1,102,632	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>6,395,811</b>	<b>6,089,058</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)	3,259,529	0	0	5,189,727	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	3,259,529	0	0	5,189,727	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,065,740	0	0	3,128,512	10
<b>Total Accumulated Provision</b>	1,065,740	0	0	3,128,512	
<b>Net Utility Plant</b>	2,193,789	0	0	2,061,215	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,001,719	2,923,767			<b>3,925,486</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	72,095	182,256			<b>254,351</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,500				<b>2,500</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
clearing accounts	3,199				<b>3,199</b>	<b>9</b>
Salvage	200	149			<b>349</b>	<b>10</b>
Other credits (specify):						<b>11</b>
clearing accounts		64,690			<b>64,690</b>	<b>12</b>
<b>Total credits</b>	<b>77,994</b>	<b>247,095</b>	<b>0</b>	<b>0</b>	<b>325,089</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	10,918	25,164			<b>36,082</b>	<b>15</b>
Cost of removal	3,055	17,186			<b>20,241</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>13,973</b>	<b>42,350</b>	<b>0</b>	<b>0</b>	<b>56,323</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,065,740</b>	<b>3,128,512</b>	<b>0</b>	<b>0</b>	<b>4,194,252</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<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>					
Softener - Materials & Supplies	10,587	11,523	12,202	9,908	2
Softener - Automatic Units	554,256	57,916	6,774	605,398	3
<b>Total Nonutility Property (121)</b>	<b>564,843</b>	<b>69,439</b>	<b>18,976</b>	<b>615,306</b>	
Less accum. prov. depr. & amort. (122)	199,397	4,800	6,444	197,753	4
 <b>Net Nonutility Property</b>	 <b>365,446</b>	 <b>64,639</b>	 <b>12,532</b>	 <b>417,553</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			136,557		136,557	181,086	2
<b>Total Electric Utility</b>					<b>136,557</b>	<b>181,086</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	136,557	181,086	1
Water utility	28,369	30,172	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>164,926</b>	<b>211,258</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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	279,819	1
<b>Changes during year (explain):</b>		
PAYMENT FOR TIF IMPROVEMENTS	107,881	2
<b>Balance end of year</b>	<b><u>387,700</u></b>	

**BONDS (ACCT. 221)**

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

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

**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>Other Long-Term Debt (224)</b>					
1ST NATIONAL BANK/N. HOLSTEIN -DIGGER TRU	07/18/2000	07/18/2005	5.75%	60,191	1
<b>Total for Account 224</b>				<b>60,191</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	(6,686)	1
<b>Accruals:</b>		
Charged water department expense	64,818	2
Charged electric department expense	104,956	3
Charged sewer department expense		4
<b>Other (explain):</b>		
ADJUSTMENT	1,759	5
<b>Total Accruals and other credits</b>	<b>171,533</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	110,796	6
Social Security taxes	27,819	7
PSC Remainder Assessment	3,299	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	19,365	9
<b>Total payments and other debits</b>	<b>161,279</b>	
<b>Balance end of year</b>	<b>3,568</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>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1ST NATIONAL BANK	0	6,396	4,813	1,583	3
<b>Subtotal</b>	<b>0</b>	<b>6,396</b>	<b>4,813</b>	<b>1,583</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSIT	32	5	0	37	4
<b>Subtotal</b>	<b>32</b>	<b>5</b>	<b>0</b>	<b>37</b>	
<b>Total</b>	<b>32</b>	<b>6,401</b>	<b>4,813</b>	<b>1,620</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	782,444	320,188	0	0	0	1,102,632	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
LINE EXTENSIONS		2,781				2,781	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>782,444</b>	<b>322,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,105,413</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ASSESSMENTS WATERMAINS AND SERVICES	86,554	2
<b>Total (Acct. 124):</b>	<b>86,554</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	168,944	5
Electric	343,172	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>512,116</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
CHARTER COMMUNICATIONS	10,326	11
VERIZON	4,567	12
CUSTOMER INSTALLATION	3,872	13
MISCELLANEOUS	3,150	14
<b>Total (Acct. 143):</b>	<b>21,915</b>	
<b>Receivables from Municipality (145):</b>		
STREET LIGHTS	3,671	15
ASSESSMENTS	8,011	16
MISCELLANEOUS	1,810	17
WWTP	6,122	18
<b>Total (Acct. 145):</b>	<b>19,614</b>	
<b>Prepayments (165):</b>		
HEALTH AND DENTAL INSURANCE PREMIUMS	10,854	19
<b>Total (Acct. 165):</b>	<b>10,854</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.
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Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
WATER SYSTEM EVALUATION	7,510	21
WELLHOUSE MODIFICATION PROJECT	15,928	22
<b>Total (Acct. 183):</b>	<b>23,438</b>	
<b>Payables to Municipality (233):</b>		
TAX EQUIVALENT	5,807	23
MISCELLANEOUS	921	24
<b>Total (Acct. 233):</b>	<b>6,728</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITIS	35,346	25
<b>Total (Acct. 253):</b>	<b>35,346</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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	3,126,037	5,064,079	0	0	8,190,116	1
Materials and Supplies	29,270	158,821	0	0	188,091	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,033,729	3,026,139	0	0	4,059,868	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	782,444	321,578	0	0	1,104,022	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,339,134</b>	<b>1,875,183</b>	<b>0</b>	<b>0</b>	<b>3,214,317</b>	
Net Operating Income	66,928	75,968	0	0	142,896	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	5.00%	4.05%	N/A	N/A	4.45%	

## 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	333,759	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,438,072	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>4,771,831</b>	
<b>Net Income</b>		
Net Income	186,936	5
 <b>Percent Return on Proprietary Capital</b>	 <b>3.92%</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.

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5. Obligations incurred or assumed, excluding commercial paper.

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

The accrued interest of \$5.00 is for customer deposits. The balance of the customer deposits is listed on page F-6 line 30.

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

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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)	494,654	1
<b>Total Sales of Water</b>	<b>494,654</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	413	2
Miscellaneous Service Revenues (471)	411	3
Rents from Water Property (472)	2,885	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,984	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,693</b>	
<b>Total Operating Revenues</b>	<b>505,347</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	57,960	9
Water Treatment Expenses (630-635)	4,925	10
Transmission and Distribution Expenses (640-655)	67,042	11
Customer Accounts Expenses (901-904)	8,886	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	162,693	14
<b>Total Operation and Maintenance Expenses</b>	<b>301,506</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	72,095	15
Amortization Expense (404-407)		16
Taxes (408)	64,818	17
<b>Total Other Operating Expenses</b>	<b>136,913</b>	
<b>Total Operating Expenses</b>	<b>438,419</b>	
<b>NET OPERATING INCOME</b>	<b>66,928</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	5	8	1
Commercial	5	385	481	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>390</b>	<b>489</b>	
Metered Sales to General Customers (461)				
Residential	1,167	65,037	198,204	4
Commercial	114	16,431	39,407	5
Industrial	10	67,524	92,340	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,291</b>	<b>148,992</b>	<b>329,951</b>	
Private Fire Protection Service (462)	13		11,670	7
Public Fire Protection Service (463)	1		135,593	8
Other Sales to Public Authorities (464)	7	8,887	16,951	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,318</b>	<b>158,269</b>	<b>494,654</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.  
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	135,593	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>135,593</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	413	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>413</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	411	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>411</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER - ANTENNA RENT	2,885	8
<b>Total Rents from Water Property (472)</b>	<b>2,885</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	3,084	10
<b>Other (specify):</b>		
WATER TOWER - ANTENNA INSTALLATION CHARGE	3,900	11
<b>Total Other Water Revenues (474)</b>	<b>6,984</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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	26,274	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	18,675	7
Operation Supplies and Expenses (623)	6,344	8
Maintenance of Pumping Plant (625)	6,667	9
<b>Total Pumping Expenses</b>	<b>57,960</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	119	10
Chemicals (631)	3,617	11
Operation Supplies and Expenses (632)	269	12
Maintenance of Water Treatment Plant (635)	920	13
<b>Total Water Treatment Expenses</b>	<b>4,925</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	15,338	14
Operation Supplies and Expenses (641)	328	15
Maintenance of Distribution Reservoirs and Standpipes (650)	918	16
Maintenance of Mains (651)	15,769	17
Maintenance of Services (652)	17,071	18
Maintenance of Meters (653)	6,111	19
Maintenance of Hydrants (654)	11,507	20
Maintenance of Other Plant (655)	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>67,042</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	870	<b>22</b>
Accounting and Collecting Labor (902)	5,610	<b>23</b>
Supplies and Expenses (903)	2,406	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>8,886</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	32,408	<b>27</b>
Office Supplies and Expenses (921)	17,373	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	6,733	<b>30</b>
Property Insurance (924)	1,492	<b>31</b>
Injuries and Damages (925)	9,051	<b>32</b>
Employee Pensions and Benefits (926)	74,277	<b>33</b>
Regulatory Commission Expenses (928)	450	<b>34</b>
Miscellaneous General Expenses (930)	8,716	<b>35</b>
Transportation Expenses (933)		<b>36</b>
Maintenance of General Plant (935)	12,193	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>162,693</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>301,506</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		52,821	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,126	2
<b>Net property tax equivalent</b>		<b>50,695</b>	
Social Security		13,756	3
PSC Remainder Assessment		367	4
Other (specify):			5
<b>Total tax expense</b>		<b>64,818</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			Calumet				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.201248				3
County tax rate	mills		5.792028				4
Local tax rate	mills		8.864547				5
School tax rate	mills		8.111656				6
Voc. school tax rate	mills		1.570552				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>24.540031</b>				<b>10</b>
Less: state credit	mills		1.274315				11
<b>Net tax rate</b>	mills		<b>23.265716</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.864547</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.682208</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>18.546755</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.540031</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.755776</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.265716</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.583659</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,992,546</b>	2,992,546				22
Materials & Supplies	\$	<b>30,172</b>	30,172				23
<b>Subtotal</b>	\$	<b>3,022,718</b>	<b>3,022,718</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,022,718</b>	<b>3,022,718</b>				<b>26</b>
Assessment Ratio	dec.		0.993794				27
<b>Assessed Value</b>	\$	<b>3,003,959</b>	<b>3,003,959</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.583659</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>52,821</b>	<b>52,821</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	51,364					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>52,821</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	12,309		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	70,485		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>82,794</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	64,277		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	180,302		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,437		20
<b>Total Pumping Plant</b>	<b>247,016</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,393	1,691	23
<b>Total Water Treatment Plant</b>	<b>16,393</b>	<b>1,691</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,143		24
Structures and Improvements (341)	7,793		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)			12,309	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			70,485	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>82,794</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			64,277	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			180,302	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,437	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>247,016</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,084	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>18,084</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,143	24
Structures and Improvements (341)			7,793	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	219,161	8,965	26
Transmission and Distribution Mains (343)	1,603,912	182,394	27
Fire Mains (344)	0		28
Services (345)	293,044	59,930	29
Meters (346)	127,155	5,516	30
Hydrants (348)	161,287	14,138	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,414,495</b>	<b>270,943</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	56,500		34
Office Furniture and Equipment (391)	18,746		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	67,074	5,267	37
Stores Equipment (393)	808		38
Tools, Shop and Garage Equipment (394)	27,720		39
Laboratory Equipment (395)	1,623		40
Power Operated Equipment (396)	50,046		41
Communication Equipment (397)	411		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	8,920		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>231,848</b>	<b>5,267</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,992,546</b>	<b>277,901</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,992,546</b>	<b>277,901</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)			228,126 26
Transmission and Distribution Mains (343)	6,225		1,780,081 27
Fire Mains (344)			0 28
Services (345)	1,474		351,500 29
Meters (346)	1,469		131,202 30
Hydrants (348)	100		175,325 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>9,268</b>	<b>0</b>	<b>2,676,170</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			56,500 34
Office Furniture and Equipment (391)	50		18,696 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	1,600		70,741 37
Stores Equipment (393)			808 38
Tools, Shop and Garage Equipment (394)			27,720 39
Laboratory Equipment (395)			1,623 40
Power Operated Equipment (396)			50,046 41
Communication Equipment (397)			411 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			8,920 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>1,650</b>	<b>0</b>	<b>235,465</b>
<b>Total utility plant in service directly assignable</b>	<b>10,918</b>	<b>0</b>	<b>3,259,529</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>10,918</b>	<b>0</b>	<b>3,259,529</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			13,243	13,243	1
February			11,630	11,630	2
March			12,778	12,778	3
April			14,269	14,269	4
May			14,515	14,515	5
June			17,025	17,025	6
July			18,205	18,205	7
August			18,475	18,475	8
September			17,365	17,365	9
October			16,734	16,734	10
November			14,385	14,385	11
December			13,829	13,829	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>182,453</b>	<b>182,453</b>	
Less: Water sold				158,269	13
Volume pumped but not sold				24,184	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				2,597	16
Volume related to equipment/system malfunction				794	17
Non-utility volume NOT included in water sales				290	18
Total volume not sold but accounted for				3,681	19
Volume pumped but unaccounted for				20,503	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				906	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
Flushing Sewers					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				176	26
Date of minimum: 1/4/2002					27
Total KWH used for pumping for the year				296,550	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1 - 1821 PARK AVENUE	1	900	12	878,400	Yes	<b>1</b>
WELL #2 - 1414 MICHIGAN AVENUE	2	900	12	1,137,000	Yes	<b>2</b>
WELL #3 - 2003 PLYMOUTH STREE	3	450	16	1,339,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #2 AT WELL #2	BOOSTER #1 AT WELL #2	BOOSTER #1 AT WELL #3	1
Location	1414 MICHIGAN AVENUE	1414 MICHIGAN AVENUE	2003 PLYMOUTH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	BYRON JACK	5
Year Installed	1948	1948	1975	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	770	770	960	8
Pump Motor or Standby Engine Mfr	CONTINENTAL	WESTINGHOUSE	GENERAL ELECTRIC	9 10
Year Installed	1948	1948	1975	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	40	40	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 1 & 2 AT WELL #1	BOOSTER 2 AT WELL #3	PUMP #1 AT WELL #1	14
Location	1821 PARK AVENUE	2003 PLYMOUTH STREET	1821 PARK AVENUE	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	LAYNE	BYRON JACK	LAYNE	18
Year Installed	1924	1975	1924	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	960	575	21
Pump Motor or Standby Engine Mfr	US	GENERAL ELECTRIC	US	22 23
Year Installed	1924	1975	1924	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	60	25	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	PUMP #1 AT WELL #3	PUMP #2 AT WELL #2	1
Location	2003 PLYMOUTH STREET	1414 MICHIGAN AVENUE	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	BYRON JACK	PEERLESS	5
Year Installed	1975	1948	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	820	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	10
Year Installed	1975	1948	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	40	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	#1 TOWER	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1924	1924	1948	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	OTHER	5
Elevation difference in feet (See Headnote 3.)	6	120	10	6
Total capacity in gallons (actual)	65,000	60,000	100,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		0.0000	12
Is a corrosion control chemical used (yes, no)?	N		N	13
Is water fluoridated (yes, no)?	Y		Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2 TOWER	#3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1971	1975		4
Primary material (earthen, steel, concrete, other)	STEEL	OTHER		5
Elevation difference in feet (See Headnote 3.)	122	35		6
Total capacity in gallons (actual)	250,000	200,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	8,488	2	975	0	7,515	1
A	D	6.000	733	0	0	0	733	2
M	D	6.000	46,075	30	465	0	45,640	3
M	D	8.000	55,594	1,618	0	0	57,212	4
M	D	10.000	77	0	0	0	77	5
M	D	12.000	16,695	3,089	0	0	19,784	6
<b>Total Within Municipality</b>			<b>127,662</b>	<b>4,739</b>	<b>1,440</b>	<b>0</b>	<b>130,961</b>	
<b>Total Utility</b>			<b>127,662</b>	<b>4,739</b>	<b>1,440</b>	<b>0</b>	<b>130,961</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)	
L	0.625	255	0	31	0	224	3	1
L	0.750	725	0	1	0	724	2	2
L	1.000	1	0	0	0	1		3
M	1.000	231	30	0	0	261	1	4
M	1.250	7	0	0	0	7		5
L	1.250	1	0	0	0	1		6
L	1.500	1	0	0	0	1		7
M	1.500	10	0	0	0	10		8
M	2.000	33	8	0	0	41		9
M	4.000	7	0	0	0	7		10
M	6.000	3	0	0	0	3		11
M	8.000	1	0	0	0	1		12
<b>Total Utility</b>		<b>1,275</b>	<b>38</b>	<b>32</b>	<b>0</b>	<b>1,281</b>	<b>6</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	150	0	10	(6)	134	17	1
0.750	1,171	48	4	3	1,218	149	2
1.000	29	2	1	(2)	28	1	3
1.500	28	1	0	(3)	26	0	4
2.000	15	0	0	0	15	0	5
3.000	5	0	0	0	5	0	6
4.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>1,399</b>	<b>51</b>	<b>15</b>	<b>(8)</b>	<b>1,427</b>	<b>167</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	102	22	2	6		2	134	1
0.750	1,087	68	4	2	0	57	1,218	2
1.000	2	18	0	1	0	7	28	3
1.500	0	15	4	6	0	1	26	4
2.000	0	7	3	5	0	0	15	5
3.000	0	0	2	2	0	1	5	6
4.000	0	0	1	0	0	0	1	7
<b>Total:</b>	<b>1,191</b>	<b>130</b>	<b>16</b>	<b>22</b>	<b>0</b>	<b>68</b>	<b>1,427</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	216	7	1	(5)	217	2
<b>Total Fire Hydrants</b>	<b>216</b>	<b>7</b>	<b>1</b>	<b>(5)</b>	<b>217</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	217
Number of distribution system valves end of year:	332
Number of distribution valves operated during year:	170

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## WATER OPERATING SECTION FOOTNOTES

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

Maintenance of Pumping Plant - (625) - Total - \$6,667.00 - A decrease of \$7,747.00 compared to 2001. In 2001 pumps pulled and inspected for \$7,972.00.

Maintenance of Services - (652) - Total - \$17,071.00 - An increase of \$5,541.00 compared to 2001. More maintenance of services throughout the City during the year.

Maintenance of General Plant - (935) - \$12,193.00 - An increase of \$10,423.00 compared to 2001. Installed 4 heaters in garage for \$5,550.00. Replaced windows and door at water building for \$3,152.00. Balance is for general maintenance throughout the year.

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### Water Mains (Page W-15)

3,138 feet of main installed in the City's TIF District. It was financed by the City.

1,601 feet financed by the Utilities.

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### Meters (Page W-17)

Adjustments needed to correct classifications of meters.

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### Hydrants and Distribution System Valves (Page W-18)

In previous years too many additions to records entered.

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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)	3,760,006	1
<b>Total Sales of Electricity</b>	<b><u>3,760,006</u></b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,070	2
Miscellaneous Service Revenues (451)	1,412	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	9,505	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	784	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b><u>15,771</u></b>	
<b>Total Operating Revenues</b>	<b><u>3,775,777</u></b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	2,968,196	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	135,651	11
Customer Accounts Expenses (901-904)	31,564	12
Sales Expenses (910)	833	13
Administrative and General Expenses (920-935)	276,353	14
<b>Total Operation and Maintenance Expenses</b>	<b><u>3,412,597</u></b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	182,256	15
Amortization Expense (404-407)		16
Taxes (408)	104,956	17
<b>Total Other Expenses</b>	<b><u>287,212</u></b>	
<b>Total Operating Expenses</b>	<b><u>3,699,809</u></b>	
<b>NET OPERATING INCOME</b>	<b><u><u>75,968</u></u></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	4,070	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,070</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECT FEES & SERVICE REIMBURSEMENTS	1,412	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,412</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
VERIZON POLE CONTACTS	1,508	5
CHARTER COMMUNICATION POLE CONTACTS	7,397	6
MISCELLANEOUS	600	7
<b>Total Rent from Electric Property (454)</b>	<b>9,505</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		8
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	784	9
<b>Total Other Electric Revenues (456)</b>	<b>784</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		10
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	2,968,196	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>2,968,196</b>	
<b>Total Power Production Expenses</b>	<b>2,968,196</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	24,315	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	1,432	23
Meter Expenses (566)	12,534	24
Customer Installations Expenses (567)	767	25
Miscellaneous Distribution Expenses (569)	26,459	26
Maintenance of Structures and Equipment (571)	5,698	27
Maintenance of Lines (572)	59,049	28
Maintenance of Line Transformers (573)	446	29
Maintenance of Street Lighting and Signal Systems (574)	1,197	30
Maintenance of Meters (575)	1,054	31
Maintenance of Miscellaneous Distribution Plant (576)	2,700	32
<b>Total Distribution Expenses</b>	<b>135,651</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	8,469	33
Accounting and Collecting Labor (902)	16,332	34
Supplies and Expenses (903)	3,601	35
Uncollectible Accounts (904)	3,162	36
<b>Total Customer Accounts Expenses</b>	<b>31,564</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	833	37
<b>Total Sales Expenses</b>	<b>833</b>	

### ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	62,937	<b>38</b>
Office Supplies and Expenses (921)	25,712	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	31,269	<b>41</b>
Property Insurance (924)	1,022	<b>42</b>
Injuries and Damages (925)	16,532	<b>43</b>
Employee Pensions and Benefits (926)	91,761	<b>44</b>
Regulatory Commission Expenses (928)	697	<b>45</b>
Miscellaneous General Expenses (930)	37,332	<b>46</b>
Transportation Expenses (933)		<b>47</b>
Maintenance of General Plant (935)	9,091	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>276,353</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,412,597</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		57,975	1
Social Security		14,063	2
Wisconsin Gross Receipts Tax		29,619	3
PSC Remainder Assessment		3,299	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b><u>104,956</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				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.201248				3
County tax rate	mills		5.792028				4
Local tax rate	mills		8.864547				5
School tax rate	mills		8.111656				6
Voc. school tax rate	mills		1.570552				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>24.540031</b>				10
Less: state credit	mills		1.274315				11
<b>Net tax rate</b>	mills		<b>23.265716</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.864547</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.682208</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.546755</b>				17
<b>Total Tax Rate</b>	mills		<b>24.540031</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.755776</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.265716</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.583659</b>				21
Utility Plant, Jan. 1	\$	<b>4,938,432</b>	4,938,432				22
Materials & Supplies	\$	<b>181,086</b>	181,086				23
<b>Subtotal</b>	\$	<b>5,119,518</b>	<b>5,119,518</b>				24
Less: Plant Outside Limits	\$	<b>1,801,858</b>	1,801,858				25
<b>Taxable Assets</b>	\$	<b>3,317,660</b>	<b>3,317,660</b>				26
Assessment Ratio	dec.		0.993794				27
<b>Assessed Value</b>	\$	<b>3,297,071</b>	<b>3,297,071</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.583659</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>57,975</b>	<b>57,975</b>				30
Tax Equivalent per 1994 PSC Report	\$	49,529					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>57,975</b>					34

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<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)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</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)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</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)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</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)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	8,127		34
Structures and Improvements (361)	11,069		35
Station Equipment (362)	431,025		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	633,195	34,918	38
Overhead Conductors and Devices (365)	612,241	22,332	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	768,988	61,159	41
Line Transformers (368)	676,076	30,957	42
Services (369)	613,457	60,857	43
Meters (370)	175,432	5,676	44
Installations on Customers' Premises (371)	27,650	6,910	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	68,201	10,620	47
<b>Total Distribution Plant</b>	<b>4,025,461</b>	<b>233,429</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,486		48
Structures and Improvements (390)	87,738		49
Office Furniture and Equipment (391)	113,851		50
Computer Equipment (391.1)	122,447	3,426	51
Transportation Equipment (392)	269,375	7,879	52
Stores Equipment (393)	5,261		53
Tools, Shop and Garage Equipment (394)	60,655		54
Laboratory Equipment (395)	34,667	22,375	55
Power Operated Equipment (396)	154,685	9,350	56
Communication Equipment (397)	50,122		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)			8,127 34
Structures and Improvements (361)			11,069 35
Station Equipment (362)			431,025 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,664		662,449 38
Overhead Conductors and Devices (365)	2,493		632,080 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	3,141		827,006 41
Line Transformers (368)	3,005		704,028 42
Services (369)	4,768		669,546 43
Meters (370)	1,405		179,703 44
Installations on Customers' Premises (371)	1,664		32,896 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,374		77,447 47
<b>Total Distribution Plant</b>	<b>23,514</b>	<b>0</b>	<b>4,235,376</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,486 48
Structures and Improvements (390)			87,738 49
Office Furniture and Equipment (391)	50		113,801 50
Computer Equipment (391.1)			125,873 51
Transportation Equipment (392)	1,600		275,654 52
Stores Equipment (393)			5,261 53
Tools, Shop and Garage Equipment (394)			60,655 54
Laboratory Equipment (395)			57,042 55
Power Operated Equipment (396)			164,035 56
Communication Equipment (397)			50,122 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	12,684		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>912,971</b>	<b>43,030</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,938,432</b>	<b>276,459</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
<b>Total utility plant in service</b>	<b>4,938,432</b>	<b>276,459</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)			12,684 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>1,650</b>	<b>0</b>	<b>954,351</b>
<b>Total utility plant in service directly assignable</b>	<b>25,164</b>	<b>0</b>	<b>5,189,727</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>25,164</b>	<b>0</b>	<b>5,189,727</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)			1
7.2/12.5 kV (12kV)	0.00	20.13	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)	0.00	122.18	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			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	6	3
<b>Total</b>	<b>6</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	205	7
Nonfarm	598	8
<b>Total</b>	<b>803</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>803</b>	<b>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	11,693	Friday	01/18/2002	11:00	6,072	<b>1</b>
February	02	11,808	Tuesday	02/05/2002	08:00	5,428	<b>2</b>
March	03	11,981	Monday	03/04/2002	09:00	5,815	<b>3</b>
April	04	11,606	Monday	04/29/2002	09:00	5,603	<b>4</b>
May	05	11,635	Friday	05/31/2002	09:00	5,581	<b>5</b>
June	06	14,026	Monday	06/24/2002	02:00	6,202	<b>6</b>
July	07	14,227	Monday	07/01/2002	02:00	6,002	<b>7</b>
August	08	13,680	Monday	08/12/2002	03:00	6,507	<b>8</b>
September	09	13,651	Monday	09/09/2002	02:00	6,101	<b>9</b>
October	10	11,750	Friday	10/11/2002	11:00	6,092	<b>10</b>
November	11	11,549	Tuesday	11/05/2002	09:00	5,539	<b>11</b>
December	12	11,837	Thursday	12/05/2002	11:00	5,827	<b>12</b>
<b>Total</b>		<b>149,443</b>				<b>70,769</b>	

**System Name** WPPI SYSTEM

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

Type of Reading	Supplier
60 minutes integrated	WPPI SYSTEM

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		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>0</b>	<b>7</b>
Purchases	70,769	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>70,769</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	68,601	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>68,601</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	2,168	27
<b>Total Energy Losses</b>	<b>2,168</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.0635%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>70,769</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)
<b>Residential Sales</b>				
AREA LIGHTING - URBAN & RURAL	MS-2	163	175	1
URBAN & RURAL RESIDENTAIL	RG-1	1,920	18,580	2
TIME-OF-DAY - URBAN & RURAL	RG-2	57	1,084	3
<b>Total Sales for Residential Sales</b>		<b>2,140</b>	<b>19,839</b>	
<b>Commercial &amp; Industrial</b>				
GENERAL SERVICE	CG-1	260	9,289	4
GENERAL SERVICE - TOD - URBAN & RURAL	CG-2	13	722	5
LARGE POWER	CP-1	14	6,212	6
LARGE POWER	CP-2	4	5,569	7
LARGE POWER	CP-3	1	26,465	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>292</b>	<b>48,257</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	505	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>505</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,433</b>	<b>68,601</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>	
		15,870	645	<b>16,515</b>	<b>1</b>
		1,072,537	71,236	<b>1,143,773</b>	<b>2</b>
		53,683	3,965	<b>57,648</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>1,142,090</b>	<b>75,846</b>	<b>1,217,936</b>	
		522,248	35,759	<b>558,007</b>	<b>4</b>
		36,243	2,702	<b>38,945</b>	<b>5</b>
19,553	42,760	320,975	23,801	<b>344,776</b>	<b>6</b>
20,636	25,210	293,572	22,264	<b>315,836</b>	<b>7</b>
67,207	73,768	1,135,216	109,342	<b>1,244,558</b>	<b>8</b>
<b>107,396</b>	<b>141,738</b>	<b>2,308,254</b>	<b>193,868</b>	<b>2,502,122</b>	
		37,726	2,222	<b>39,948</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>37,726</b>	<b>2,222</b>	<b>39,948</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>107,396</b>	<b>141,738</b>	<b>3,488,070</b>	<b>271,936</b>	<b>3,760,006</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 SYSTEM				1
Point of Delivery	NEW HOLSTEIN				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	NEW HOLSTEIN				5
Total of 12 Monthly Maximum Demands -- kW	149,443				6
Average load factor	<b>64.8719%</b>				7
Total Cost of Purchased Power	2,968,196				8
Average cost per kWh	<b>0.0419</b>				9
On-Peak Hours (if applicable)	7:00				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	3,180	2,892			12
February	2,886	2,542			13
March	2,959	2,856			14
April	3,090	2,513			15
May	2,995	2,587			16
June	3,065	3,137			17
July	3,072	2,930			18
August	3,344	3,163			19
September	3,032	3,069			20
October	3,345	2,747			21
November	2,781	2,758			22
December	2,918	2,910			23
<b>Total kWh (000)</b>	<b>36,667</b>	<b>34,104</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)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	IEWHOLSTEI					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	4					4
Capacity of Transformers in kVA	22,500					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	14,227					7
Dt and Hr of Such Maximum Demand	07/01/2002					8
						9
Kwh Output	70,770					10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,610	1,151	37,721	1
Acquired during year	108	17	1,240	2
<b>Total</b>	<b>2,718</b>	<b>1,168</b>	<b>38,961</b>	<b>3</b>
Retired during year	9	8	160	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>2,709</b>	<b>1,160</b>	<b>38,801</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	2,524	1,088	35,176	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	185	72	3,625	12
<b>Total end of year</b>	<b>2,709</b>	<b>1,160</b>	<b>38,801</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>				
Mercury Vapor	175	10	9,104	1
Mercury Vapor	250	67	84,476	2
Sodium Vapor	100	6	3,000	3
Sodium Vapor	150	143	107,568	4
Sodium Vapor	250	164	205,374	5
<b>Total</b>		<b>390</b>	<b>409,522</b>	
<b>Ornamental</b>				
Sodium Vapor	100	58	29,003	6
Sodium Vapor	250	61	76,389	7
<b>Total</b>		<b>119</b>	<b>105,392</b>	
<b>Other</b>				
Metal Halide/Halogen	400	4	1	8
Other	60	4	1	9
<b>Total</b>		<b>8</b>	<b>2</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Meter Expenses - 566 - Total \$12,534.00 - A decrease of \$5,376.00 from 2001. Less labor in meter maintenance.

Outside Services Employed - 923 - Total \$31,269.00 - An increase of \$25,395.00 from 2001. Attorney fees for pole agreement \$5,123.00, and union negotiations \$20,867.00. Audit fees \$3,365.00.

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

Underground Conductors and Devices(367) - Total \$61,159.00 - \$36,762.59 installed within the City. 1,100 feet installed at a subdivision and 4,700 feet installed in the City TIF District. The subdivision installation will be charged back to the developer. The balance installed in the country.

Services(369) - Total \$60,857.00 - \$20,011.13 installed within the City, \$13,103.91 installed in the Town of Brothertown, \$8,214.41 installed in the Town Charlestown, \$3,721.68 installed in Town of Eaton, \$6,086.33 installed in the Town of New Holstein, and \$9,718.89 installed in the Town of Schleswig.

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