



3013 (02-09-04)

ANNUAL REPORT

OF

Name: PLYMOUTH UTILITIES

Principal Office: 12 S. MILWAUKEE ST.
P.O. BOX 277
PLYMOUTH, WI 53073-0277

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: PLYMOUTH UTILITIES

Utility Address: 12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

When was utility organized? 9/24/1901

Report any change in name:

Effective Date:

Utility Web Site: plymouthutilities.com

Utility employee in charge of correspondence concerning this report:

Name: HOWARD R. BUNKERT

Title: FINANCE MANAGER

Office Address:

12 S. MILWAUKEE ST.

P.O. BOX 277

PLYMOUTH, WI 53073-0277

Telephone: (920) 893 - 1471

Fax Number: (920) 892 - 2760

E-mail Address: hbunkert@plymouthutilities.com

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

Name: WILLIAM B. KILEY

Title: MAYOR

Office Address:

128 SMITH ST.

P.O. BOX 107

PLYMOUTH, WI 53073-0107

Telephone: (920) 893 - 1271

Fax Number: (920) 893 - 1083

E-mail Address:

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

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY LLP

10 TERRACE CT

P.O. BOX 7396

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/10/2003

Period covered by most recent audit: 2002

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JOHN T. MACKINNON

Title: MANAGER

Office Address:

12 S. MILWAUKEE ST.
P.O. BOX 277
PLYMOUTH, WI 53073-0277

Telephone: (920) 893 - 1471

Fax Number: (920) 892 - 2760

E-mail Address: jmackinnon@plymouthutilities.com

Name of utility commission/committee: Plymouth Common Council

Names of members of utility commission/committee:

- ALD JOHN P. ANDERSON
 - CLK CHARLENE AUGUST
 - ALD JEFFERY S. BACHMAN
 - ALD DANIEL E. BUSS
 - ALD GUY C. CHARLTON
 - ALD ROBERT L. HERRMANN
 - MYR WILLIAM B. KILEY
 - ALD RONALD W. LADE
 - ALD DALE R. NEIDL
 - ALD PETER G. RAMMER
-

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: 12/29/195

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	14,582,663	13,327,722	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	11,510,093	10,202,783	2
Depreciation Expense (403)	1,366,176	1,265,645	3
Amortization Expense (404-407)	7,621	0	4
Taxes (408)	542,594	511,344	5
Total Operating Expenses	13,426,484	11,979,772	
Net Operating Income	1,156,179	1,347,950	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,156,179	1,347,950	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	15,641	23,400	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	343,456	365,590	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	359,097	388,990	
Total Income	1,515,276	1,736,940	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,515,276	1,736,940	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	348,659	369,006	14
Amortization of Debt Discount and Expense (428)	9,228	7,349	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	13,080	15,133	17
Other Interest Expense (431)	1,815	109	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	372,782	391,597	
Net Income	1,142,494	1,345,343	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,109,356	15,757,165	20
Balance Transferred from Income (433)	1,142,494	1,345,343	21
Miscellaneous Credits to Surplus (434)	30,672	29,674	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)	14,715	22,826	25
Total Unappropriated Earned Surplus End of Year (216)	18,267,807	17,109,356	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	343,456	5
Total (Acct. 419):	343,456	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PORTION TAX EQUIVALENT WAIVED-25% TO WATER PLANT	30,672	9
Total (Acct. 434):	30,672	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
DONATED TIME TO CITY OF PLYMOUTH	14,715	12
Total (Acct. 439)--Debit:	14,715	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		20,956			20,956	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		2,088			2,088	2
Payroll		839			839	3
Materials		2,311			2,311	4
Taxes		64			64	5
Other (list by major classes):						
OVER HEAD		13			13	6
Total costs and expenses	0	5,315	0	0	5,315	
Net income (or loss)	0	15,641	0	0	15,641	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,076,551	12,124,555	1,381,557	0	14,582,663	1
Less: interdepartmental sales	2,439	134,472	317	0	137,228	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	11,640				11,640	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	8,671	23,921	3,569		36,161	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,053,801	11,966,162	1,377,671	0	14,397,634	

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	173,955	11,749	185,704	1
Electric operating expenses	488,559	32,996	521,555	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	286,851		286,851	5
Merchandising and jobbing	914		914	6
Other nonutility expenses			0	7
Water utility plant accounts	26,561	1,794	28,355	8
Electric utility plant accounts	322,253	21,764	344,017	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	12,779	863	13,642	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	28,519	1,926	30,445	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	71,092	(71,092)	0	18
All other accounts	5,092		5,092	19
Total Payroll	1,416,575	0	1,416,575	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	49,364,063	47,026,914	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	16,389,181	15,319,951	2
Net Utility Plant	32,974,882	31,706,963	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	32,974,882	31,706,963	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,204,403	1,304,611	7
Other Investments (124)	398,403	261,035	8
Special Funds (125-128)	6,432,494	5,465,679	9
Total Other Property and Investments	8,035,300	7,031,325	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	272	13	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,000	1,000	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,072,349	1,122,248	15
Other Accounts Receivable (143)	41,369	77,088	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	393,884	300,249	19
Prepayments (165)	39,007	29,484	20
Interest and Dividends Receivable (171)	43,529	50,290	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,591,410	1,580,372	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	47,755	53,263	24
Other Deferred Debits (182-186)	30,485	0	25
Total Deferred Debits	78,240	53,263	
Total Assets and Other Debits	42,679,832	40,371,923	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,805,101	2,667,637	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	18,267,807	17,109,356	28
Total Proprietary Capital	22,072,908	19,776,993	
LONG-TERM DEBT			
Bonds (221-222)	6,236,112	6,646,543	29
Advances from Municipality (223)	175,000	206,280	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	6,411,112	6,852,823	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	945,325	932,886	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	19,739	23,001	35
Taxes Accrued (236)	261,444	255,819	36
Interest Accrued (237)	58,339	64,669	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	36,079	35,866	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,320,926	1,312,241	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	28,083	28,083	43
Other Deferred Credits (253)	350,161	221,726	44
Total Deferred Credits	378,244	249,809	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,496,642	12,180,057	49
Total Liabilities and Other Credits	42,679,832	40,371,923	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,205,514	16,833,599	0	23,452,363	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)	40,988			18,331	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	619,192	3,522		190,554	7
Total Utility Plant	8,865,694	16,837,121	0	23,661,248	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,344,901	5,717,791	0	9,326,489	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,344,901	5,717,791	0	9,326,489	
Net Utility Plant	7,520,793	11,119,330	0	14,334,759	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year	1,134,212	5,305,050	8,880,689		15,319,951	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	192,859	442,048	731,269		1,366,176	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,600				9,600	6
Accruals charged other						7
accounts (specify):						8
COMPUTER ALLOC/TRANS CLRG	10,056		105,840		115,896	9
Salvage	500	1,500	24,819		26,819	10
Other credits (specify):						11
LOSS WTR SCALES/TRUEUP SWf	38,106	0			38,106	12
Total credits	251,121	443,548	861,928	0	1,556,597	13
Debits during year						14
Book cost of plant retired	27,292	8,067	386,168		421,527	15
Cost of removal	0		29,960		29,960	16
Other debits (specify):						17
COMPUTER ALLOC/JOINT MTR	13,140	22,740			35,880	18
Total debits	40,432	30,807	416,128	0	487,367	19
Balance End of Year	1,344,901	5,717,791	9,326,489	0	16,389,181	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			346,103		346,103	254,753	3
Total Electric Utility					346,103	254,753	

Account	Total End of Year	Amount Prior Year	
Electric utility total	346,103	254,753	1
Water utility (154)	47,781	45,496	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	393,884	300,249	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)		
	Amount (b)	Account Charged or Credited (c)			
Unamortized debt discount & expense (181)					
1992 CURB	\$2,840,000	2,096	42800	11,985	1
1992 GOB	\$2,055,000	2,904	42800	2,975	2
1993 CURB-A	\$2,797,155	353	42800	2,662	3
1993 CURB-B	\$1,788,345	207	42800	1,540	4
1996 CURB	\$1,925,000	3,668	42800	28,593	5
Total				47,755	
Unamortized premium on debt (251)					
NONE					6
Total				0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,667,637	1
Changes during year (explain):		
ACTIVITY WITH UTILITY/PLANT/DEBT	1,137,464	2
Balance end of year	<u>3,805,101</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 CURB \$2,840,000	10/29/1992	11/01/2021	6.00%	1,855,000	1
1993 CURB-B \$1,788,345	01/27/1993	05/01/2012	5.01%	1,242,154	2
1993 CURB-A \$2,797,155	01/27/1993	05/01/2012	5.01%	1,603,958	3
1996 CURB \$1,925,000	04/17/1996	05/01/2016	4.83%	1,535,000	4
Total Bonds (Account 221):				6,236,112	
Total Reacquired Bonds (Account 222)				0	5
Net amount of bonds outstanding December 31:				<u><u>6,236,112</u></u>	

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)	
Advances (223)					
1992 GOB \$2,005,000	04/15/1992	11/01/2007	6.03%	175,000	1
Total for Account 223				175,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	255,819	1
Accruals:		
Charged water department expense	135,451	2
Charged electric department expense	380,808	3
Charged sewer department expense	26,323	4
Other (explain):		
NONE		5
Total Accruals and other credits	542,582	
Taxes paid during year:		
County, state and local taxes	255,819	6
Social Security taxes	69,565	7
PSC Remainder Assessment	14,102	8
Other (explain):		
NONE		9
GROSS RECEIPTS TAX	166,799	10
TAX EQUIVALENT FORGIVEN	30,672	11
Total payments and other debits	536,957	
Balance end of year	261,444	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 CURB \$2,840,000	20,261	117,248	118,328	19,181	1
1993 CURB-A&B \$4,585,000	25,542	146,073	147,869	23,746	2
1996 CURB \$1,925,000	14,614	85,338	85,925	14,027	3
Subtotal	60,417	348,659	352,122	56,954	
Advances from Municipality (223)					
1992 GOB \$2,055,000	2,237	13,080	13,932	1,385	4
Subtotal	2,237	13,080	13,932	1,385	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposit	2,015	1,815	3,830	0	6
Subtotal	2,015	1,815	3,830	0	
Total	64,669	363,554	369,884	58,339	

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	2,715,895	2,101,879	0	7,362,283	0	12,180,057	1
Add credits during year:							
For Services	11,310	127,686				138,996	2
For Mains	95,516			73,673		169,189	3
Other (specify):							
HYDRANTS	8,400					8,400	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,831,121	2,229,565	0	7,435,956	0	12,496,642	
Amount of federal and state grants in aid received for utility construction included in End of Year totals		27,600		4,678,086		4,705,686	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
FUNDING THRU 1992 CURB \$2,840,000	1,204,403	1
Total (Acct. 123):	1,204,403	
Other Investments (124):		
ASSESSMENT	76,536	2
TIF #4	321,867	3
Total (Acct. 124):	398,403	
Sinking Funds (125):		
GENERAL GO FUNDS	1,742,200	4
Total (Acct. 125):	1,742,200	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
WDND REPLACEMENT FUNDS	1,168,362	6
1992 CURB \$2,840,000	347,473	7
1996 CURB	371,729	8
1996 CURB \$1,925,000	176,728	9
WISC INVESTMENT POOL	1,732,825	10
ATC INVESTMENT	893,177	11
Total (Acct. 128):	4,690,294	
Interest Special Deposits (132):		
NONE		12
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		13
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	85,299	15
Electric	883,159	16
Sewer (Regulated)	103,891	17
Other (specify):		
NONE		18
Total (Acct. 142):	1,072,349	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	19
Merchandising, jobbing and contract work	41,369	20
Other (specify):		
NONE		21
Total (Acct. 143):	41,369	
Receivables from Municipality (145):		
NONE		22
Total (Acct. 145):	0	
Prepayments (165):		
INSURANCE, MAINTENANCE CONTRACTS	39,007	23
Total (Acct. 165):	39,007	
Extraordinary Property Losses (182):		
WATER DEPT SCALES	30,485	24
Total (Acct. 182):	30,485	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
VACATION ACCRUAL	50,629	30
SICK LEAVE ACCRUAL	125,497	31
FLEX PROGRAM	744	32
PUBLIC BENEFITS FUNDS	67,848	33
ALLIANT UTILITY REFUND	105,443	34
Total (Acct. 253):	350,161	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,978,704	23,008,336	16,359,343	0	47,346,383	1
Materials and Supplies	46,638	300,428	0	0	347,066	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,239,556	9,103,589	5,511,420	0	15,854,565	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,773,508	2,165,722	7,399,119	0	12,338,349	6
Other (specify):					0	7
Average Net Rate Base	4,012,278	12,039,453	3,448,804	0	19,500,535	
Net Operating Income	247,019	659,856	249,304	0	1,156,179	8
Net Operating Income as a percent of Average Net Rate Base	6.16%	5.48%	7.23%	N/A	5.93%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	3,236,369	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,688,581	3
Other (Specify):		4
Total Average Proprietary Capital	20,924,950	
Net Income		
Net Income	1,142,494	5
Percent Return on Proprietary Capital	5.46%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

No acquisitions.

2. Leaseholder changes.

No changes to leaseholders.

3. Extensions of service.

Electric:

Bilgo's Subd. (URD); Eagle Hills Subd. - Phase 2; Hunters Ridge Apts. - Addition;
Plymouth Meadows Subd. - Phase 3; Tallgrass Subd. - Phase 4; Celcon Tower; Honey
Land Farms; Plymouth Aquatic Center; Sun Graphics; Wal-Mart Supercenter; Wilderness
Restaurant

Water:

Carr Rd.; Plymouth Meadows Subd. - Phase 3

Sewage:

East Side Interceptor - Phase 1; Plymouth Meadows Subd. - Phase 3

4. Estimated changes in revenues due to rate changes.

May 10, 2002, PSCW approved new optional renewable energy tariff under Schedule No. RER-1 effective on and after May 10, 2002.

Oct. 9, 2002, PSC approved public benefits tariff (revised) under Schedule No. PB-1 effective on and after June 1, 2002.

5. Obligations incurred or assumed, excluding commercial paper.

No new obligations incurred or assumed.

6. Formal proceedings with the Public Service Commission.

On Oct. 31, 2002, filed a formal proceeding with Public Service Commission of Wisconsin regarding an application for certificate of authority to replace Substation No. 1. (PSC File No. 4740-CE-102)

On Dec. 20, 2002, filed a formal proceeding with Public Service Commission of Wisconsin regarding an application to increase electric rates. (PSC File No. 4740-ER-105)

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

7. Any additional matters.

Jan. 1, 2002, began purchasing wholesale power from Alliant Energy (AE) through Wisconsin Public Power Inc. (WPPI).

Jan. 3, 2002, signed long-term power supply contract with WPPI, effective Jan. 1, 2002.

Jan. 8, 2002, Mayor William B. Kiley presented a proclamation to George P. Bohnsack who served as an employee of Plymouth Utilities from Sep. 16, 1968 until Jan. 4, 2002, representing over thirty-three years of service.

Jan. 11, 2002, notified Public Service Commission of Wisconsin (PSCW) over details of changing wholesale power suppliers from AE to WPPI.

Jan. 14, 2002, Wisconsin Department of Natural Resources (WDNR) conducted an evaluation of the maintenance and operation practices of the sewage collection system derived from a federal initiative to improve sewage collection systems. This evaluation may be required as part of a possible future Compliance Maintenance Annual Report (CMAR) and/or Capacity, Management, Operation, and Maintenance (CMOM) program.

Jan. 15, 2002, WDNR conducted an inspection of the water utility's system, reviewed operating practices and checked for compliance with Federal Safe Drinking Water Act and Chapter NR 809 of the Wisconsin Administrative Code.

Jan. 16, 2002, Great Lakes Utilities (GLU) Board of Directors passed Amendment No. 3 which accepts Plymouth's resolution to withdraw and amends the contract by deleting Plymouth as a member thereof, effective six months upon filing the amendment and resolution with the Secretary of State.

Jan. 22, 2002, GLU's contract amendment which removes Plymouth as a member of GLU was filed with the Secretary of State, thus Plymouth's membership in GLU stands fully terminated on Jul. 22, 2002.

Jan. 25, 2002, filed with Wisconsin Department of Commerce (WDOC) a remedial action fund application to recover an estimated \$3,235 on a Petroleum Environmental Cleanup Fund (PECFA) claim regarding two USTs removal from Gilson Sewage Lift Station in 1999. (PECFA Claim No. 53073-4215-00)

Jan. 29, 2002, Plymouth Common Council passed Resolution No. 1 of 2002, a resolution on the 2001 Compliance Maintenance Annual Report to WDNR.

Feb. 12, 2002, filed with WDNR the 2000 Compliance Maintenance Report and resolution.

Feb. 15, 2002, WPPI filed with PSCW the strategic energy assessment (SEA) report for Plymouth Utilities.

Feb. 15, 2002, WPPI filed with PSCW the renewable portfolio standards (RPS) report for Plymouth Utilities.

Feb. 22, 2002, secured warranty deed from Town & Country Realty and Insurance, Inc., regarding the purchase of five acres for a future water well site (Well No. 17) at a cost of \$100,000.

Feb. 25 - Apr. 22, 2002, Well No. 13 is out of service for inspection and preventative maintenance.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

Feb. 26, 2002, Plymouth Common Council approved the hiring of Scott H. Warrington as computer-aided design (CAD) administrator effective Mar. 1, 2002.

Mar. 4-5, 2002, Well No. 15 was taken out of service and had a defective softstart controller replaced with a digital one.

Mar. 8-11, 2002, Well No. 15 was taken out of service by a faulty relay in the control power circuit.

Mar. 15, 2002, received the proposed experience modification factor of 0.85 from Wisconsin Compensation Rating Bureau on worker's compensation premiums effective 07/01/2002 to 07/01/2003.

Mar. 31, 2002, WPDES Permit No. WI-0030031-5 expired which regulates the wastewater treatment plant's effluent discharge. A conflict exists between U.S. EPA and WDNR over reissuing a new WPDES permit. Until then, will continue to operate indefinitely under the old permit.

Apr. 1, 2002, filed annual report with PSCW summarizing the low-income programs and services available.

Apr. 12, 2002, new grit pump went into service at wastewater treatment plant's raw sewage pump building.

Apr. 16, 2002, notified PSCW of AE's wholesale electric refund for \$105,442.71 ordered by the Federal Energy Regulatory Commission (FERC) regarding a fuel adjustment clause (FAC) back billing dispute. The retail electric refund is on hold until AE's appeal is concluded before the FERC.

Apr. 19, 2002, inverter No. 2 was replaced at wastewater treatment plant's raw sewage pump building with Safronics GP10.

Apr. 19, 2002, Virchow, Krause & Company completed a second part to a draft business plan for fiber optic communications network.

May 3, 2002, inverter No. 1 was replaced at wastewater treatment plant's raw sewage pump building with Safronics GP10.

Apr. 30, 2002, Plymouth Common Council approved policy on bloodborne pathogens exposure control plan.

May 10, 2002, PSCW approved new optional renewable energy tariff under Schedule No. RER-1 effective on and after May 10, 2002.

May 28, 2002, Plymouth Common Council approved revisions to manual on safety rules and policies.

Jun. 1, 2002, an amendment to the medical and prescription drug plan went into effect regarding self-inflicted injury with respect to recent changes in regulations on Health Insurance Portability and Accountability Act (HIPAA).

Jun. 19, 2002, served notice by Wisconsin Employment Relations Commission regarding the union's unit clarification request over the position of CAD administrator.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

Jun. 29, 2002, filed with the WDNR the CCR Certification form along with the 2002 Annual Drinking Water Quality Report.

Jul. 2, 2002, filed informational filing with PSCW on the rate reduction of the utility public benefits rider under Schedule No. PB-1 from \$0.000,31 to \$0.000,28 effective on and after Jun. 1, 2002.

Jul. 16 - Sep. 12, 2002, Earth Tech conducted system-wide water leak detection survey.

Jul. 30, 2002, Plymouth Common Council passed Resolution No. 10 of 2002, a resolution amending the project plan for TIF District No. 4 by adding \$950,000. The total estimated development cost is now placed at \$19,518,000.

Jul. 30, 2002, Plymouth Common Council approved policy on personal protective equipment (PPE) program.

Aug. 15, 2002, filed "Commitment to Community Annual Report" with Wisconsin Department of Administration (WDOA).

Sep. 10, 2002, Plymouth Common Council approved an amendment to the WPPN/MultiPlan agreement which would allow care-engine services be provided through HealthEOS (formerly WPPN).

Sep. 17, 2002, replaced two dissolved oxygen sensors in secondary aeration basins for activated sludge process with Quantum Analytical equipment.

Sep. 24, 2002, Plymouth Common Council passed Resolution No. 14 of 2002, a resolution to approve Amendment No. 1 to long-term power supply contract with WPPI which amends the initial term from Dec. 31, 2025 to Dec. 31, 2037.

Sep. 24, 2002, Plymouth Common Council approved the clarification in the job position from CAD administrator to CAD/IT administrator.

Oct. 1, 2002, new rates are set on self-insured health insurance for utility personnel and are up 3.6% based on the previous year's experience: \$360 per employee on a single plan and \$880 per employee on a family plan.

Oct. 8, 2002, Plymouth Common Council approved the pole attachment agreement with Time Warner Cable at \$9.27 per pole contact retroactive to Jan. 1, 2002.

Oct. 9, 2002, PSC approved public benefits tariff (revised) under Schedule No. PB-1 effective on and after June 1, 2002.

Oct. 31, 2002, filed application for certificate of authority (CA) with PSCW to replace Substation No. 1 with a 33 MVA power transformer.

Nov. 7, 2002, replaced three flow meters at wastewater treatment plant with 10", 6" and 4" Badger Magnetoflow meters for raw, WAS and RAS, respectively.

Nov. 12, 2002, Plymouth Common Council approved the purchase of a 33 MVA power transformer from Kuhlman Electric Corporation, Versailles, Kentucky, for \$359,785.

Nov. 19, 2002, filed report with PSCW on residential disconnections into winter moratorium period per PSC 113.0303.

Dec. 18-20, 2002, replaced the water supply meters at Well Nos. 8, 10, 11, 12, 13 and 15

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

with Badger Magnetoflow meters. Improved accuracy reduced the well production rates by 7.75 percent or 170 gallons per minute.

Dec. 20, 2002, filed an application with PSCW to increase electric rates by 2%. (PSC Docket No. 4740-ER-105)

Jan. 1, 2003, amendment No. 1 to long-term power supply contract with WPPI went into effect which sets the initial 35-year term through Dec. 31, 2037.

Jan. 1, 2003, an amendment to the medical and prescription drug plan went into effect changing the prescription drug carrier from RESTAT to AdvancePSC.

Jan. 1, 2003, Cobalt Corporation acquired Claim Management Services (CMS), the third party administrator (TPA) for the self-funded medical plan.

Jan. 15, 2003, found major water leak (estimated at 540 gpm) at a coupling used in a 2-inch water service line which had been installed in the 700 block of CTH PP in 1994. Water from the leak ran unnoticed into the nearby Mullet River. According to well pumpage records, the leak may have started back in May 2002 at a rate of 90 gpm.

Jan. 21, 2003, WDNR conducted an inspection of the water utility's system, reviewed operating practices and checked for compliance with Federal Safe Drinking Water Act and Chapter NR 809 of the Wisconsin Administrative Code.

Jan. 28, 2003, Plymouth Common Council approved Elhers and Associates, Brookfield, Wisconsin, as the city's financial advisor.

Jan. 31, 2003, filed two-year report with PSCW on the electric utility's preventive maintenance plan per PSC 133.0607(6).

Feb. 17, 2003, WPPI filed with PSCW the renewable portfolio standards (RPS) report for Plymouth Utilities.

Feb. 24, 2003, WDNR approved a (Chapter 30) grading permit along the Mullet River regarding the utility project to replace Substation No. 1.

Feb. 25, 2003, Plymouth Common Council passed Resolution No. 2 of 2003, a resolution on the 2002 Compliance Maintenance Annual Report to WDNR.

Feb. 26, 2003, filed with WDNR the 2002 Compliance Maintenance Report and resolution.

Mar. 4, 2003, order of dismissal issued by Wisconsin Employment Relations Commission regarding the union's unit clarification request over the position of CAD/IT administrator. (WERC Decision No. 8225-A)

Mar. 7, 2003, PSCW issued certificate and order to replace Substation No. 1 with a 33 MVA power transformer at an estimated cost of \$1,500,000. (PSC Docket No. 4740-CE-102)

Mar. 12, 2003, filed annual report with PSCW summarizing the low-income programs and services available.

Mar. 12, 2003, received the proposed experience modification factor of 0.77 from Wisconsin Compensation Rating Bureau on worker's compensation premiums effective 07/01/2003 to 07/01/2004

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

07/01/2000 to 07/01/2004.

Mar. 25, 2003, Plymouth Common Council passed Resolution No. 11 of 2003, a resolution providing for the sale of \$5,320,000 combined revenue bonds.

FINANCIAL SECTION FOOTNOTES

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

Acct # 231 Interest Accrued - Customer deposit interest is applied on an annual basis and no longer accrued on account.

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

Acct # 182 Extraordinary Prop Losses - Regarding loss on water department scales reviewed and processed on PSC letter dated January 2, 2003
DWCCA-4740-ELE

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,064,785	1
Total Sales of Water	1,064,785	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	126	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,640	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,766	
Total Operating Revenues	1,076,551	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	71,053	8
Pumping Expenses (620-633)	65,327	9
Water Treatment Expenses (640-652)	72,165	10
Transmission and Distribution Expenses (660-678)	125,658	11
Customer Accounts Expenses (901-905)	49,746	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	109,646	14
Total Operation and Maintenance Expenses	493,595	
Other Operating Expenses		
Depreciation Expense (403)	192,859	15
Amortization Expense (404-407)	7,621	16
Taxes (408)	135,457	17
Total Other Operating Expenses	335,937	
Total Operating Expenses	829,532	
NET OPERATING INCOME	247,019	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	21	453	2,622	2
Industrial				3
Total Unmetered Sales to General Customers (460)	21	453	2,622	
Metered Sales to General Customers (461)				
Residential	2,779	154,203	456,656	4
Commercial	282	67,539	125,899	5
Industrial	55	122,673	150,201	6
Total Metered Sales to General Customers (461)	3,116	344,415	732,756	
Private Fire Protection Service (462)	1		22,793	7
Public Fire Protection Service (463)	1		291,806	8
Other Sales to Public Authorities (464)	9	8,038	12,369	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	1,141	2,439	12
Total Sales of Water	3,150	354,047	1,064,785	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	291,806	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	291,806	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
RECONNECT CHARGES	126	7
Total Miscellaneous Service Revenues (471)	126	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,640	10
Other (specify): NONE		11
Total Other Water Revenues (474)	11,640	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	23,429	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	47,624	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	71,053	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	51,761	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	11	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	8,164	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	5,391	25
Total Pumping Expenses	65,327	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	4,679	26
Chemicals (641)	38,040	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	29,446	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	72,165	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	3,553	34
Storage Facilities Expenses (661)	49	35
Transmission and Distribution Lines Expenses (662)	18,754	36
Meter Expenses (663)	11,076	37
Customer Installations Expenses (664)	1,367	38
Miscellaneous Expenses (665)	11,871	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	2,332	42
Maintenance of Distribution Reservoirs and Standpipes (672)	524	43
Maintenance of Transmission and Distribution Mains (673)	24,533	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	20,585	46
Maintenance of Meters (676)	23,371	47
Maintenance of Hydrants (677)	7,643	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	125,658	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,708	50
Meter Reading Labor (902)	11,379	51
Customer Records and Collection Expenses (903)	26,198	52
Uncollectible Accounts (904)	8,461	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	49,746	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	21,853	56
Office Supplies and Expenses (921)	7,123	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,037	59
Property Insurance (924)		60
Injuries and Damages (925)	12,333	61
Employee Pensions and Benefits (926)	47,385	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	5,955	65
Rents (931)		66
Maintenance of General Plant (932)	8,960	67
Total Administrative and General Expenses	109,646	
 Total Operation and Maintenance Expenses	 493,595	

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		122,694	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,400	2
Net property tax equivalent		120,294	
Social Security		12,862	3
PSC Remainder Assessment		1,041	4
Other (specify): NONE			5
COMPUTER ALLOCATION FROM ELEC		1,260	6
Total tax expense		135,457	

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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218217				3
County tax rate	mills		6.884400				4
Local tax rate	mills		7.873353				5
School tax rate	mills		7.068605				6
Voc. school tax rate	mills		1.806298				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.850873				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		23.850873				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.873353				14
Combined School Tax Rate	mills		8.874903				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.748256				17
Total Tax Rate	mills		23.850873				18
Ratio of Local and School Tax to Total	dec.		0.702207				19
Total tax net of state credit	mills		23.850873				20
Net Local and School Tax Rate	mills		16.748256				21
Utility Plant, Jan. 1	\$	7,950,313	7,950,313				22
Materials & Supplies	\$	45,496	45,496				23
Subtotal	\$	7,995,809	7,995,809				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,995,809	7,995,809				26
Assessment Ratio	dec.		0.916200				27
Assessed Value	\$	7,325,760	7,325,760				28
Net Local & School Rate	mills		16.748256				29
Tax Equiv. Computed for Current Year	\$	122,694	122,694				30
Tax Equivalent per 1994 PSC Report	\$	118,693					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	122,694					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	40,013		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)	291,025		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	331,038	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	141,969		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	2,787		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	184,835		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	329,591	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	70,682		23
Total Water Treatment Plant	70,682	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			40,013	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)		(31,062)	259,963	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(31,062)	299,976	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			141,969	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)	2,787		0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			184,835	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	2,787	0	326,804	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		31,062	101,744	23
Total Water Treatment Plant	0	31,062	101,744	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	119,560		26
Transmission and Distribution Mains (343)	5,061,686	211,706	27
Fire Mains (344)	0		28
Services (345)	534,782	52,038	29
Meters (346)	324,610	51,488	30
Hydrants (348)	643,096	25,931	31
Other Transmission and Distribution Plant (349)	230		32
Total Transmission and Distribution Plant	6,683,964	341,163	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	12,354		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	8,088	138,493	36
Transportation Equipment (392)	68,005		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,051	1,256	39
Laboratory Equipment (395)	5,411		40
Power Operated Equipment (396)	8,361		41
Communication Equipment (397)	4,741		42
SCADA Equipment (397.1)	211,608		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	336,619	139,749	
Total utility plant in service directly assignable	7,751,894	480,912	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,751,894	480,912	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			119,560 26
Transmission and Distribution Mains (343)			5,273,392 27
Fire Mains (344)			0 28
Services (345)			586,820 29
Meters (346)	20,534		355,564 30
Hydrants (348)			669,027 31
Other Transmission and Distribution Plant (349)			230 32
Total Transmission and Distribution Plant	20,534	0	7,004,593
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			12,354 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			146,581 36
Transportation Equipment (392)			68,005 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	3,566		15,741 39
Laboratory Equipment (395)	405		5,006 40
Power Operated Equipment (396)			8,361 41
Communication Equipment (397)			4,741 42
SCADA Equipment (397.1)			211,608 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	3,971	0	472,397
Total utility plant in service directly assignable	27,292	0	8,205,514
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	27,292	0	8,205,514

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	63,576	2.90%	7,989	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	63,576		7,989	
PUMPING PLANT				
Structures and Improvements (321)	59,861	3.20%	4,543	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	4,317	4.40%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	112,901	5.00%	9,242	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	177,079		13,785	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	(13,087)	6.00%	5,173	17
Total Water Treatment Plant	(13,087)		5,173	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	35,335	2.20%	2,630	19
Transmission and Distribution Mains (343)	461,704	1.30%	67,178	20
Fire Mains (344)	0			21
Services (345)	142,344	2.90%	16,263	22
Meters (346)	(1,299)	6.00%	20,405	23
Hydrants (348)	120,517	2.20%	14,433	24
Other Transmission and Distribution Plant (349)	230	5.00%		25
Total Transmission and Distribution Plant	758,831		120,909	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					71,565	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	71,565	
321					64,404	8
322					0	9
323	2,787				1,530	10
324					0	11
325					122,143	12
326					0	13
327					0	14
328					0	15
	2,787	0	0	0	188,077	
331					0	16
332			500	38,106	30,692	17
	0	0	500	38,106	30,692	
341					0	18
342					37,965	19
343					528,882	20
344					0	21
345					158,607	22
346	20,534				(1,428)	23
348					134,950	24
349					230	25
	20,534	0	0	0	859,206	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	408	5.00%	618	26
Office Furniture and Equipment (391)	0	5.90%		27
Computer Equipment (391.1)	1,306	26.70%	20,648	28
Transportation Equipment (392)	48,981	13.30%	9,045	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	14,089	5.90%	997	31
Laboratory Equipment (395)	3,976	5.90%	307	32
Power Operated Equipment (396)	8,361	7.50%		33
Communication Equipment (397)	2,939	9.20%		34
SCADA Equipment (397.1)	67,753	9.20%	19,904	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	<u>147,813</u>		<u>51,519</u>	
Total accum. prov. directly assignable	<u>1,134,212</u>		<u>199,375</u>	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>1,134,212</u></u>		 <u><u>199,375</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					1,026	26
391					0	27
391.1					21,954	28
392					58,026	29
393					0	30
394	3,566				11,520	31
395	405				3,878	32
396					8,361	33
397					2,939	34
397.1					87,657	35
398					0	36
399					0	37
	3,971	0	0	0	195,361	
	27,292	0	500	38,106	1,344,901	
					0	38
	27,292	0	500	38,106	1,344,901	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			38,642	38,642	1
February			33,876	33,876	2
March			38,146	38,146	3
April			39,179	39,179	4
May			43,900	43,900	5
June			46,404	46,404	6
July			51,668	51,668	7
August			48,430	48,430	8
September			42,949	42,949	9
October			43,203	43,203	10
November			42,677	42,677	11
December			51,476	51,476	12
Total annual pumpage	0	0	520,550	520,550	
Less: Water sold				354,047	13
Volume pumped but not sold				166,503	14
Volume sold as a percent of volume pumped				68%	15
Volume used for water production, water quality and system maintenance				218	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				218	19
Volume pumped but unaccounted for				166,285	20
Percent of water lost				32%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Earth Tech conducted leak detection survey on Jul. 16 - Sep. 12, 2002 and found 13 leaks at 279,500 gpd. Replacing 648 linear feet of 12-inch water main along railroad. Replaced the water meters at the wells and observed a reduction of 7.75% or 170 gpm.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,977	23
Date of maximum: 8/1/2002					24
Cause of maximum:					25
Three water leaks at 290,000 gpd coupled with high consumer demand during hot weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				971	26
Date of minimum: 2/10/2002					27
Total KWH used for pumping for the year				702,419	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
900 S. MILWAUKEE ST. (1937)	8	96	12	514,000	Yes	1
900 S. MILWAUKEE ST. (1951)	10	93	16	547,200	Yes	2
2109 SUNSET DR. (1963)	11	490	8	112,300	Yes	3
2303 CTH C (1964)	12	492	10	728,600	Yes	4
423 S. HIGHLAND AVE. (1964)	13	467	8	411,800	Yes	5
900 S. MILWAUKEE ST. (1985)	15	96	18	600,500	Yes	6

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	WELL NO. 8	WELL NO. 10	WELL NO. 11	1
Location	900 S. MILWAUKEE ST.	900 S. MILWAUKEE ST.	2109 SUNSET DR.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1997	1990	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	357	380	78	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	GENERAL ELECTRIC	9 10
Year Installed	1997	1990	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 12	WELL NO. 13	WELL NO. 15	14
Location	2303 CTH C	423 HIGHLAND AVE.	900 S. MILWAUKEE ST.	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1964	1988	1986	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	506	286	417	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	22 23
Year Installed	1964	1965	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	40	50	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1 (SOUTH UNIT)	NO. 2 (NORTH UNIT)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1901	1941	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	215	215	6
Total capacity in gallons (actual)	500,000	600,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	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)?	Y		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	1.000	600	0	0	0	600	1
M	D	4.000	50,671	0	0	0	50,671	2
M	D	6.000	47,947	0	0	0	47,947	3
M	T	6.000	0	0	0	0	0	4
P	D	6.000	2,894	0	0	0	2,894	5
A	T	8.000	0	0	0	0	0	6
M	D	8.000	29,552	0	0	0	29,552	7
M	T	8.000	2,585	0	0	0	2,585	8
P	D	8.000	43,630	1,649	0	0	45,279	9
M	D	10.000	10,876	0	0	0	10,876	10
M	T	10.000	9,350	0	0	0	9,350	11
P	D	10.000	843	0	0	0	843	12
M	D	12.000	12,616	0	0	0	12,616	13
M	T	12.000	8,236	0	0	0	8,236	14
P	D	12.000	39,234	1,315	0	0	40,549	15
M	D	16.000	2,369	0	0	0	2,369	16
P	D	16.000	358	0	0	0	358	17
Total Within Municipality			261,761	2,964	0	0	264,725	
Total Utility			261,761	2,964	0	0	264,725	

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	0.500	821	0	0	0	821		1
M	0.750	762	0	0	0	762		2
L	0.750	104	0	0	0	104		3
M	1.000	940	29	0	0	969		4
M	1.250	33	0	0	0	33		5
M	1.500	53	0	0	0	53		6
L	1.500	2	0	0	0	2		7
M	2.000	31	0	0	0	31		8
M	3.000	18	0	0	0	18		9
P	4.000	11	0	0	0	11		10
M	4.000	14	0	0	0	14		11
P	6.000	5	0	0	0	5		12
M	6.000	2	0	0	0	2		13
P	8.000	4	0	0	0	4		14
M	12.000	1	0	0	0	1		15
P	12.000	1	0	0	0	1		16
Total Utility		2,802	29	0	0	2,831	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,203	60	269	0	1,994	269	1
0.750	917	300	16	0	1,201	16	2
1.000	70	4	0	0	74	0	3
1.500	45	0	0	0	45	10	4
2.000	15	0	0	0	15	3	5
3.000	7	1	1	0	7	7	6
4.000	2	0	0	0	2	0	7
6.000	1	0	0	0	1	1	8
Total:	3,260	365	286	0	3,339	306	

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	1,842	96	4	5	1	46	1,994	1
0.750	1,010	130	23	6	0	32	1,201	2
1.000	0	47	20	4	1	2	74	3
1.500	0	26	9	2	3	5	45	4
2.000	0	8	4	1	0	2	15	5
3.000	0	1	6	0	0	0	7	6
4.000	0	0	2	0	0	0	2	7
6.000	0	0	1	0	0	0	1	8
Total:	2,852	308	69	18	5	87	3,339	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	24				24	1
Within Municipality	449	6			455	2
Total Fire Hydrants	473	6	0	0	479	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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: 123
 Number of distribution system valves end of year: 796
 Number of distribution valves operated during year: 173

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct # 614 Maint Wells & Springs - Increase due to repairs to Well # 13 for \$27,804

Acct # 673 Maint T/D Mains - Decrease due to minimal line review of mains

Acct # 926 Employee Pension/Benef - Decrease in health claims, Ply Ut is a self-insured entity

Water Utility Plant in Service (Page W-08)

Acct # 314 Wells & Springs - Reclass water scales to account # 332

Acct # 391.1 Computer Equip - Aerial mapping project for water and sewer plant

Acct # 332 Water Treatment Equip - Reclass water scales from account # 314

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

Acct # 323 Other Power Pdtn Eq - Adjustment booked in error in 2001 and was not corrected. Will book in 2003

Acct # 346 Accum Depr of Meters - Major retirement of meters in 1998 \$40,207 (462 meters) caused debit balance on account

Water Mains (Page W-17)

Water Mains Added - Financing occurred through TIF # 4 bonding and developer contributions

Water Services (Page W-18)

Water Services Added - Financing occurred through TIF # 4 bonding and developers contributions

Hydrants and Distribution System Valves (Page W-20)

Number of distribution valves operated were at a base lower than required, will review with staff.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	12,093,234	1
Total Sales of Electricity	12,093,234	
Other Operating Revenues		
Forfeited Discounts (450)	0	2
Miscellaneous Service Revenues (451)	2,401	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	25,576	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,344	7
Total Other Operating Revenues	31,321	
Total Operating Revenues	12,124,555	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	9,339,190	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	491,461	10
Customer Accounts Expenses (901-905)	149,790	11
Sales Expenses (911-916)	8,878	12
Administrative and General Expenses (920-932)	363,296	13
Total Operation and Maintenance Expenses	10,352,615	
Other Expenses		
Depreciation Expense (403)	731,269	14
Amortization Expense (404-407)		15
Taxes (408)	380,815	16
Total Other Expenses	1,112,084	
Total Operating Expenses	11,464,699	
NET OPERATING INCOME	659,856	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	0	
Miscellaneous Service Revenues (451):		
TEMPORARY SERVICE RECONNECTION	2,401	3
Total Miscellaneous Service Revenues (451)	2,401	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS, COMPUTER AND OTHER RENTALS	25,576	5
Total Rent from Electric Property (454)	25,576	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NSF CHARGES, SALES TAX REVENUE	3,344	7
Total Other Electric Revenues (456)	3,344	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	9,339,158	34
System Control and Load Dispatching (556)		35
Other Expenses (557)	32	36
Total Other Power Supply Expenses	9,339,190	
Total Power Production Expenses	9,339,190	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	34,297	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	13,407	52
Overhead Line Expenses (583)	37,193	53
Underground Line Expenses (584)	43,783	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	55,531	56
Customer Installations Expenses (587)	3,141	57
Miscellaneous Distribution Expenses (588)	33,165	58
Rents (589)	12,000	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	10,138	62
Maintenance of Overhead Lines (593)	165,251	63
Maintenance of Underground Lines (594)	23,320	64
Maintenance of Line Transformers (595)	41,900	65
Maintenance of Street Lighting and Signal Systems (596)	14,991	66
Maintenance of Meters (597)	1,195	67
Maintenance of Miscellaneous Distribution Plant (598)	2,149	68
Total Distribution Expenses	491,461	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	5,637	69
Meter Reading Expenses (902)	60,574	70
Customer Records and Collection Expenses (903)	57,079	71
Uncollectible Accounts (904)	26,500	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	149,790	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	8,878	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	8,878	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	68,395	78
Office Supplies and Expenses (921)	14,646	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	40,204	81
Property Insurance (924)	2,988	82
Injuries and Damages (925)	25,224	83
Employee Pensions and Benefits (926)	172,092	84
Regulatory Commission Expenses (928)	3,797	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	22,505	87
Rents (931)		88
Maintenance of General Plant (932)	13,445	89
Total Administrative and General Expenses	363,296	
Total Operation and Maintenance Expenses	10,352,615	

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		169,434	1
Social Security		35,383	2
Wisconsin Gross Receipts Tax		166,799	3
PSC Remainder Assessment		11,719	4
Other (specify): NONE			5
COMPUTER ALLOCATION		(2,520)	6
Total tax expense		<u>380,815</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218217				3
County tax rate	mills		6.884400				4
Local tax rate	mills		7.873353				5
School tax rate	mills		7.068605				6
Voc. school tax rate	mills		1.806298				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.850873				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		23.850873				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.873353				14
Combined School Tax Rate	mills		8.874903				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.748256				17
Total Tax Rate	mills		23.850873				18
Ratio of Local and School Tax to Total	dec.		0.702207				19
Total tax net of state credit	mills		23.850873				20
Net Local and School Tax Rate	mills		16.748256				21
Utility Plant, Jan. 1	\$	22,750,495	22,750,495				22
Materials & Supplies	\$	254,753	254,753				23
Subtotal	\$	23,005,248	23,005,248				24
Less: Plant Outside Limits	\$	11,963,408	11,963,408				25
Taxable Assets	\$	11,041,840	11,041,840				26
Assessment Ratio	dec.		0.916200				27
Assessed Value	\$	10,116,534	10,116,534				28
Net Local & School Rate	mills		16.748256				29
Tax Equiv. Computed for Current Year	\$	169,434	169,434				30
Tax Equivalent per 1994 PSC Report	\$	137,341					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	169,434					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	59,483		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			59,483 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	13,299		26
Station Equipment (353)	122,072		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	253,128		29
Overhead Conductors and Devices (356)	95,062		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	543,044	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	83,659	2,122	34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,359,998	9,163	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	4,651,815	224,196	38
Overhead Conductors and Devices (365)	3,694,702	147,342	39
Underground Conduit (366)	43,637		40
Underground Conductors and Devices (367)	4,050,832	490,325	41
Line Transformers (368)	3,416,195	150,736	42
Services (369)	1,400,566	109,394	43
Meters (370)	677,987	37,566	44
Installations on Customers' Premises (371)	114,371		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	729,648	46,825	47
Total Distribution Plant	20,223,410	1,217,669	
GENERAL PLANT			
Land and Land Rights (389)	7,320		48
Structures and Improvements (390)	178,980		49
Office Furniture and Equipment (391)	68,502	10,940	50
Computer Equipment (391.1)	446,322	35,461	51
Transportation Equipment (392)	680,895		52
Stores Equipment (393)	14,421		53
Tools, Shop and Garage Equipment (394)	105,769	808	54
Laboratory Equipment (395)	36,933		55
Power Operated Equipment (396)	188,091		56
Communication Equipment (397)	70,623	9,343	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			13,299 26
Station Equipment (353)			122,072 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			253,128 29
Overhead Conductors and Devices (356)			95,062 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	543,044
DISTRIBUTION PLANT			
Land and Land Rights (360)			85,781 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,369,161 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	80,829		4,795,182 38
Overhead Conductors and Devices (365)	69,333		3,772,711 39
Underground Conduit (366)			43,637 40
Underground Conductors and Devices (367)	76,147		4,465,010 41
Line Transformers (368)	24,933		3,541,998 42
Services (369)	7,815		1,502,145 43
Meters (370)	10,450		705,103 44
Installations on Customers' Premises (371)			114,371 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	9,209		767,264 47
Total Distribution Plant	278,716	0	21,162,363
GENERAL PLANT			
Land and Land Rights (389)			7,320 48
Structures and Improvements (390)			178,980 49
Office Furniture and Equipment (391)	20,611		58,831 50
Computer Equipment (391.1)	27,187		454,596 51
Transportation Equipment (392)	33,383		647,512 52
Stores Equipment (393)			14,421 53
Tools, Shop and Garage Equipment (394)	6,541		100,036 54
Laboratory Equipment (395)			36,933 55
Power Operated Equipment (396)			188,091 56
Communication Equipment (397)	19,730		60,236 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,797,856	56,552	
Total utility plant in service directly assignable	22,564,310	1,274,221	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	22,564,310	1,274,221	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	107,452	0	1,746,956
Total utility plant in service directly assignable	386,168	0	23,452,363
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	386,168	0	23,452,363

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	10,526	3.13%	416	19
Station Equipment (353)	79,725	3.13%	3,821	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	56,982	2.27%	5,746	22
Overhead Conductors and Devices (356)	29,458	2.27%	2,158	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					10,942	19
353					83,546	20
354					0	21
355					62,728	22
356					31,616	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	176,691		12,141	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	596,248	2.70%	36,844	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	1,806,486	2.78%	131,313	30
Overhead Conductors and Devices (365)	1,429,348	3.60%	134,413	31
Underground Conduit (366)	10,981	2.00%	873	32
Underground Conductors and Devices (367)	893,429	3.33%	141,789	33
Line Transformers (368)	1,441,419	3.13%	108,896	34
Services (369)	641,733	4.55%	66,037	35
Meters (370)	175,377	2.86%	19,778	36
Installations on Customers' Premises (371)	62,910	6.67%	7,629	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	422,924	3.33%	24,924	39
Total Distribution Plant	7,480,855		672,496	
GENERAL PLANT				
Structures and Improvements (390)	178,980	3.33%		40
Office Furniture and Equipment (391)	36,969	6.67%	4,247	41
Computer Equipment (391.1)	148,328	14.29%	64,371	42
Transportation Equipment (392)	533,757	10.00%	66,420	43
Stores Equipment (393)	7,341	4.35%	627	44
Tools, Shop and Garage Equipment (394)	94,774	7.14%	7,347	45
Laboratory Equipment (395)	15,072	5.00%	1,847	46
Power Operated Equipment (396)	174,206	5.00%	3,249	47
Communication Equipment (397)	33,716	6.67%	4,364	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,223,143		152,472	
Total accum. prov. directly assignable	8,880,689		837,109	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	188,832	
361					0	27
362			664		633,756	28
363					0	29
364	80,829	11,570	7,045		1,852,445	30
365	69,333	11,373	8,186		1,491,241	31
366					11,854	32
367	76,147	524	1,351		959,898	33
368	24,933	1,992	136		1,523,526	34
369	7,815	3,581	582		696,956	35
370	10,450				184,705	36
371		76	293		70,756	37
372					0	38
373	9,209	844	6,562		444,357	39
	278,716	29,960	24,819	0	7,869,494	
390					178,980	40
391	20,611				20,605	41
391.1	27,187				185,512	42
392	33,383				566,794	43
393					7,968	44
394	6,541				95,580	45
395					16,919	46
396					177,455	47
397	19,730				18,350	48
398					0	49
399					0	50
	107,452	0	0	0	1,268,163	
	386,168	29,960	24,819	0	9,326,489	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>8,880,689</u></u>		<u><u>837,109</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	386,168	29,960	24,819	0	9,326,489

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	3.14	56.44	2
14.4/24.9 kV (25kV)			3
Other:			
SECONDARY 120/240W	0.63	6.63	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	0.92	314.30	6
14.4/24.9 kV (25kV)			7
Other:			
SECONDARY 120/240 W	-0.06	3.31	8
Transmission System			
34.5 kV			9
69 kV		7.31	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	1	2
Nonfarm Customers	16	3
Total	17	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	131	7
Nonfarm	2,922	8
Total	3,053	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	3,053	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	33,086	Thursday	01/03/2002	18:00	18,040	1
February	02	31,389	Monday	02/04/2002	19:00	16,011	2
March	03	31,726	Monday	03/04/2002	19:00	17,651	3
April	04	30,547	Tuesday	04/16/2002	21:00	16,768	4
May	05	31,622	Thursday	05/30/2002	18:00	16,873	5
June	06	39,742	Tuesday	06/25/2002	14:00	18,322	6
July	07	42,347	Monday	07/01/2002	14:00	21,656	7
August	08	41,758	Thursday	08/01/2002	15:00	20,311	8
September	09	40,115	Monday	09/09/2002	17:00	18,300	9
October	10	32,859	Tuesday	10/01/2002	20:00	18,013	10
November	11	32,413	Tuesday	11/26/2002	18:00	17,363	11
December	12	34,757	Monday	12/16/2002	18:00	18,518	12
Total		422,361				217,826	

System Name Plymouth Utilities

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	217,826	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	217,826	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	207,411	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	93	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	93	23
Total Sold and Used	207,504	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	10,322	27
Total Energy Losses	10,322	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.7386%	29
Total Disposition of Energy	217,826	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
440 441	RG-1	6,478	63,734	1
Total Sales for Residential Sales		6,478	63,734	
Commercial & Industrial				
NONE				2
44301	CP-1	51	16,277	3
44302	CP-2	30	53,275	4
44303	CP-3	4	51,700	5
44201 203 445	GS-1	781	19,542	6
448	MP-1	2	2,100	7
44204	MS-2	0	0	8
44205	MS-3	0	4	9
Total Sales for Commercial & Industrial		868	142,898	
Public Street & Highway Lighting				
444	MS-1	9	779	10
Total Sales for Public Street & Highway Lighting		9	779	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		7,355	207,411	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,760,435	575,757	4,336,192	1
0	0	3,760,435	575,757	4,336,192	
				0	2
		828,226	150,377	978,603	3
		2,281,429	497,346	2,778,775	4
		1,861,366	479,685	2,341,051	5
		1,193,111	178,897	1,372,008	6
		115,359	19,113	134,472	7
		13,440	0	13,440	8
		323	36	359	9
0	0	6,293,254	1,325,454	7,618,708	
		131,621	6,713	138,334	10
0	0	131,621	6,713	138,334	
				0	11
0	0	0	0	0	
0	0	10,185,310	1,907,924	12,093,234	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Mullet River				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Two metering points				5
Total of 12 Monthly Maximum Demands -- kW	422,361				6
Average load factor	70.6482%				7
Total Cost of Purchased Power	9,350,288				8
Average cost per kWh	0.0429				9
On-Peak Hours (if applicable)	08:00 - 22:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	8,860	9,180			12
February	7,879	8,132			13
March	8,247	9,404			14
April	8,421	8,347			15
May	8,328	8,545			16
June	8,583	9,739			17
July	10,677	10,980			18
August	9,947	10,363			19
September	8,608	9,692			20
October	9,184	8,829			21
November	8,040	9,323			22
December	8,625	9,892			23
Total kWh (000)	105,399	112,426			24

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	No. 1 (C.)	No. 1 (S.)	No. 2	No. 3	1
Voltage--High Side	69	69	69	69	2
Voltage--Low Side	12	12	12	12	3
Num. Main Transformers in Operation	3	3	1	1	4
Capacity of Transformers in kVA	7,500	7,500	25,000	25,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
Kwh Output					9

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	7,374	3,235	134,301	1
Acquired during year	350	94	3,890	2
Total	7,724	3,329	138,191	3
Retired during year	169	68	1,387	4
Sales, transfers or adjustments increase (decrease)		(4)	(900)	5
Number end of year	7,555	3,257	135,904	6
Number end of year accounted for as follows:				7
In customers' use	7,378	3,047	118,034	8
In utility's use	20	43	4,073	9
Inactive transformers on system		21	3,785	10
Locked meters on customers' premises				11
In stock	157	146	10,012	12
Total end of year	7,555	3,257	135,904	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				1
Sodium Vapor	100	107	59,604	2
Sodium Vapor	150	108	90,242	3
Sodium Vapor	250	22	30,638	4
Sodium Vapor	400	2	4,456	5
Total		239	184,940	
Ornamental				
NONE		0	0	6
Sodium Vapor	100	499	277,967	7
Sodium Vapor	150	199	166,279	8
Sodium Vapor	250	93	129,514	9
Sodium Vapor	400	9	20,054	10
Total		800	593,814	
Other				
NONE				11
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct # 555 Purchase Power - Increase growth and addition of Super WalMart, plus increased cost of power

Acct # 580 Operation Supervision - Addition of CAD/IT person

Acct # 583/584 OH/URD Line Exp - Activity for 2002 ear-marked to plant activities instead of line maintenance

Acct # 583 Meter Exp - Increase payroll activity to meter expense, labor reassigned from # 597

Acct # 593 Maint OH Lines - Increased activity in preventive maintenance

Acct # 595 Maint Line Transformers - Major cleanup on PCB transformers

Acct # 597 Maint Meters - Reassigned activity to meter exp # 586

Acct # 903 Customer Records/Collect - Increase costs due to low interest rates vs bank fees charged \$6,330 and increased postage costs

Acct # 913 Advertising Exp - Minimal DSM program activities for 2002

Acct # 930 General Exp - Reduced costs discontinued activity with Great Lakes Utility Assn; 2001 had pole attachment costs as well

Electric Utility Plant in Service (Page E-06)

Acct # 364, 365, 368 and 369 plant - Major activities were: Walmart project for #100,735; new circuit # 320 \$96,582; line rebuild # 107 \$108,938; Eagle Hills/Plymouth Meadows Subdivisions; rebuild County Rd N \$76,227 and general growth

Electric Energy Account (Page E-13)

Line 29 Note: Plymouth Utilities switched power suppliers as of January 1st, WPPI's billing period runs to the end-of-month vs Alliant's billing period of the 19th of the month; we have 4 weekly cycles including large power cycle which is read around the 18th or 19th of the month. Large power cycle reading did not change until 2003 to come closer to the end-of-month reading.

To true-up the additional amount of dollars for Alliant this amount was allocated over 12 months of 2002. Alliant's Kw for 12/19-12/31 was OnPk 2,650,099 OffPk 4,076,828 CustDmd 19,851

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,377,357	1
Total Sewage Operating Revenues	1,377,357	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	4,200	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	4,200	
Total Operating Revenues	1,381,557	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	304,463	8
Maintenance Expenses (831-834)	109,445	9
Customer Accounting & Collection Expenses (840-843)	40,953	10
Administrative and General Expenses (850-857)	209,022	11
Total Operation and Maintenance Expenses	663,883	
Other Operating Expenses		
Depreciation Expense (403)	442,048	12
Amortization Expense (404)		13
Taxes (408)	26,322	14
Total Other Operating Expenses	468,370	
Total Operating Expenses	1,132,253	
NET OPERATING INCOME	249,304	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	2,767	158,738	614,628	5
Commercial Revenues	281	60,098	188,600	6
Industrial Revenues	53	87,131	528,932	7
Revenues from Public Authorities	11	12,573	44,880	8
Total Measured Service to General Customers (622)	3,112	318,540	1,377,040	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				11
Interdepartmental Service (626)	2	51	317	12
Total Sewage Operating Revenues	3,114	318,591	1,377,357	

HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
AMERICAN DAIRY BRANDS	19,169	175	200	7	1
GREAT LAKES CHEESE OF WISCONSIN	4,938	175	200	7	2
MASTERS GALLERY FOODS	1,969	175	200	7	3
ROCKY KNOLL HEALTH CARE FACILITY	6,301	175	200	7	4
SARGENTO FOODS	8,641	175	200	7	5
SARTORI FOODS	23,472	175	200	7	6

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
LAB REVENUES FROM INDUSTRIAL TESTING	4,200	6
Total Miscellaneous Operating Revenues (635)	4,200	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	203,468	1
Power and Fuel for Pumping (821)	86,517	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	291	4
Phosphorous Removal Chemicals (824)	7,830	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	6,357	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	304,463	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	44,092	11
Maintenance of Collection System Pumping Equipment (832)	8,209	12
Maintenance of Treatment and Disposal Plant Equipment (833)	36,785	13
Maintenance of General Plant Structures and Equipment (834)	20,359	14
Total Maintenance Expenses	109,445	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	29,172	15
Flat Rate Inspections (841)		16
Meter Reading (842)	8,213	17
Uncollectible Accounts (843)	3,568	18
Total Customer Accounting & Collection Expenses	40,953	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	30,724	19
Office Supplies and Expenses (851)	10,157	20
Outside Services Employed (852)	7,175	21
Insurance Expense (853)	39,747	22
Employees Pensions and Benefits (854)	79,772	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	41,447
Rents (857)	26
Total Administrative and General Expenses	209,022
 Total Operation and Maintenance Expenses	 663,883

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		21,320	1
Local and School Tax Equivalent on Meters Charged by Water Department		2,400	2
PSC Remainder Assessment		1,342	3
Other (specify): NONE			4
COMPUTER ALLOCATION		1,260	5
Total tax expense		<u>26,322</u>	

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	4,735,091	52,429	7
Interceptor Mains and Accessories (314)	1,492,042	768,186	8
Force Mains (315)	73,444		9
Other Collecting System Equipment (316)	0		10
Total Collection System	6,300,577	820,615	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	32,945		13
Electric Pumping Equipment (323)	198,819	5,321	14
Other Power Pumping Equipment (324)	72,913		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	304,677	5,321	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	88,551		17
Structures and Improvements (331)	985,365		18
Preliminary Treatment Equipment (332)	827,274	19,387	19
Primary Treatment Equipment (333)	498,384		20
Secondary Treatment Equipment (334)	3,002,131		21
Advanced Treatment Equipment (335)	1,062,185		22
Chlorination Equipment (336)	258,675		23
Sludge Treatment and Disposal Equipment (337)	1,773,333		24
Plant Site Piping (338)	456,893		25
Flow Metering and Monitoring Equipment (339)	114,777		26
Outfall Sewer Pipes (340)	11,211		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			4,787,520	7
Interceptor Mains and Accessories (314)			2,260,228	8
Force Mains (315)			73,444	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	7,121,192	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			32,945	13
Electric Pumping Equipment (323)			204,140	14
Other Power Pumping Equipment (324)		(7,536)	65,377	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	(7,536)	302,462	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			88,551	17
Structures and Improvements (331)			985,365	18
Preliminary Treatment Equipment (332)			846,661	19
Primary Treatment Equipment (333)			498,384	20
Secondary Treatment Equipment (334)			3,002,131	21
Advanced Treatment Equipment (335)			1,062,185	22
Chlorination Equipment (336)			258,675	23
Sludge Treatment and Disposal Equipment (337)			1,773,333	24
Plant Site Piping (338)			456,893	25
Flow Metering and Monitoring Equipment (339)			114,777	26
Outfall Sewer Pipes (340)			11,211	27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	7,838		28
Total Treatment and Disposal Plant	9,086,617	19,387	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	4,601		31
Computer Equipment (372.1)	41,099	97,394	32
Transportation Equipment (373)	16,870	17,001	33
Other General Equipment (379)	130,646	4,397	34
Other Tangible Property (390)	0		35
Total General Plant	193,216	118,792	
Total utility plant in service directly assignable	15,885,087	964,115	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	15,885,087	964,115	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			7,838 28
Total Treatment and Disposal Plant	0	0	9,106,004
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			4,601 31
Computer Equipment (372.1)			138,493 32
Transportation Equipment (373)			33,871 33
Other General Equipment (379)	8,067		126,976 34
Other Tangible Property (390)			0 35
Total General Plant	8,067	0	303,941
Total utility plant in service directly assignable	8,067	(7,536)	16,833,599
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	8,067	(7,536)	16,833,599

SEWER SERVICES

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

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

SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	1,270	0	0	0	1,270	1
6.000	16,112	0	0	0	16,112	2
8.000	158,679	1,289	0	0	159,968	3
10.000	16,340	0	0	0	16,340	4
12.000	5,948	0	0	0	5,948	5
15.000	7,681	2,198	0	0	9,879	6
16.000	980	0	0	0	980	7
18.000	1,327	4,351	0	0	5,678	8
20.000	886	0	0	0	886	9
24.000	1,985	0	0	0	1,985	10
30.000	7,463	0	0	0	7,463	11
36.000	2,209	0	0	0	2,209	12
Total Utility	220,880	7,838	0	0	228,718	

SEWER OPERATING SECTION FOOTNOTES

Sewage Operating Revenues (Page S-02)

Acct # 622 Industrial Revenue - Decrease in BOD/Volume activity

Sewer Operation & Maintenance Expenses (Page S-05)

Acct # 853 Insurance Exp - Customer sewer replacement cost bore by the utilities (self insured) amount of \$17,283

Sewer Utility Plant in Service (Page S-07)

Acct # 324 Other Power Pumping Eq - Reclass additions to Interceptor Sewer # 314

Acct # 314 Interceptor Mains - Major addition to east side interceptor sewer from Railroad to Carr Rd to Pleasant View Rd

Sewer Mains (Page S-10)

Sewer Mains - Additions to Sewer Mains were financed through TIF # 4 bonding
