



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: TWO RIVERS WATER & LIGHT UTILITY

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Principal Office: 1717 E PARK STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241-0087

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For the Year Ended: DECEMBER 31, 2002

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**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:** TWO RIVERS WATER & LIGHT UTILITY

**Utility Address:** 1717 E PARK STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241-0087

**When was utility organized?** 7/1/1901

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.trwaterandlight.com

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

**Name:** DAVID D BUSS  
**Title:** ACTING FINANCE DIRECTOR

**Office Address:**  
1717 E PARK STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241

**Telephone:** (920) 793 - 5525

**Fax Number:** (920) 793 - 7272

**E-mail Address:** davbus@two-rivers.org

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

**Name:**  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** WILLIAM GLANDT  
**Title:** PRESIDENT, CITY COUNCIL

**Office Address:**  
1717 EAST PARK STREE  
P.O. BOX 87  
TWO RIVERS, WI 54241

**Telephone:** (920) 793 - 5532

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR THOMAS KARMAN, CPA

**Title:** VICE PRESIDENT

**Office Address:** SCHENCK, SC  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (800) 676 - 0829

**Fax Number:** (920) 436 - 7808

**E-mail Address:** karmant@schencksolutions.com

**Date of most recent audit report:** 4/24/2002

**Period covered by most recent audit:** YEAR ENDING 12/31/2001

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

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**Name:** DAVID BUSS

**Title:** ACTING FINANCE DIRECTOR

**Office Address:**  
1717 E PARK STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241

**Telephone:** (920) 793 - 5525

**Fax Number:** (920) 793 - 7274

**E-mail Address:** davbus@two-rivers.org

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**Name:** MR GREGORY E BUCKLEY

**Title:** CITY MANAGER

**Office Address:**  
1717 E PARK STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241

**Telephone:** (920) 793 - 5532

**Fax Number:** (920) 793 - 5563

**E-mail Address:** grebuc@two-rivers.org

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**Name:** MR WILLIAM CT PAPPATHOPOULOS

**Title:** UTILITIES DIRECTOR

**Office Address:**  
1415 LAKE STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241

**Telephone:** (920) 793 - 5550

**Fax Number:** (920) 793 - 5560

**E-mail Address:** bilpap@two-rivers.org

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**Name of utility commission/committee:**

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

MR WILLIAM GLANDT, PRESIDENT, CITY COUNCIL

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

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,**

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## IDENTIFICATION AND OWNERSHIP

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as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:                     

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

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

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Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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Contract/Agreement beginning-ending dates:

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	7,052,202	6,568,175	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	6,203,155	5,834,992	2
Depreciation Expense (403)	407,242	408,998	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	385,485	365,491	5
<b>Total Operating Expenses</b>	<b>6,995,882</b>	<b>6,609,481</b>	
<b>Net Operating Income</b>	<b>56,320</b>	<b>(41,306)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>56,320</b>	<b>(41,306)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(11,464)	74,641	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>(11,464)</b>	<b>74,641</b>	
<b>Total Income</b>	<b>44,856</b>	<b>33,335</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>44,856</b>	<b>33,335</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	506	1,293	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>506</b>	<b>1,293</b>	
<b>Net Income</b>	<b>44,350</b>	<b>32,042</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,994,884	6,986,670	20
Balance Transferred from Income (433)	44,350	32,042	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	20,418	23,828	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,018,816</b>	<b>6,994,884</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
NONE		5
<b>Total (Acct. 419):</b>	<b>0</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
DONATIONS TO CITY	20,418	12
<b>Total (Acct. 439)--Debit:</b>	<b>20,418</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	85,422	7,354			92,776	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	66,147	4,561			70,708	3
Materials	3,635	2,054			5,689	4
Taxes	5,060	349			5,409	5
<b>Other (list by major classes):</b>						
PENSION	7,210	497			7,707	6
TRUCKS	19	1,452			1,471	7
HEALTH INSURANCE	12,146	1,110			13,256	8
<b>Total costs and expenses</b>	<b>94,217</b>	<b>10,023</b>	<b>0</b>	<b>0</b>	<b>104,240</b>	
<b>Net income (or loss)</b>	<b>(8,795)</b>	<b>(2,669)</b>	<b>0</b>	<b>0</b>	<b>(11,464)</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	1,531,332	5,520,870	0	0	<b>7,052,202</b>	<b>1</b>	
Less: interdepartmental sales	26,882	36,968	0	0	<b>63,850</b>	<b>2</b>	
Less: interdepartmental rents	0	8,074	0	0	<b>8,074</b>	<b>3</b>	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>	
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	39	2,040			<b>2,079</b>	<b>5</b>	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,504,411</b>	<b>5,473,788</b>	<b>0</b>	<b>0</b>	<b>6,978,199</b>		

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	592,786	23,480	616,266	1
Electric operating expenses	702,250	27,815	730,065	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	97,080	3,845	100,925	6
Other nonutility expenses			0	7
Water utility plant accounts	344	14	358	8
Electric utility plant accounts	105,085	4,162	109,247	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	1,709	68	1,777	13
Accum. prov. for depreciation of electric plant	46,161	1,828	47,989	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	61,493	(61,493)	0	18
All other accounts	7,089	281	7,370	19
<b>Total Payroll</b>	<b>1,613,997</b>	<b>0</b>	<b>1,613,997</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	17,295,921	16,185,270	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,334,909	7,079,815	2
<b>Net Utility Plant</b>	<b>9,961,012</b>	<b>9,105,455</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>9,961,012</b>	<b>9,105,455</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(387,497)	450,742	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	497,255	365,476	15
Other Accounts Receivable (143)	5,601	64,343	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	2,424	4,252	18
Materials and Supplies (151-163)	722,066	735,308	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>839,949</b>	<b>1,620,221</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	58,941	0	25
<b>Total Deferred Debits</b>	<b>58,941</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>10,859,902</b>	<b>10,725,676</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	467,578	467,578	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	7,018,816	6,994,884	28
<b>Total Proprietary Capital</b>	<b>7,486,394</b>	<b>7,462,462</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	461,256	397,457	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	19,709	17,358	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	3,706	3,721	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)	8,413	0	40
Miscellaneous Current and Accrued Liabilities (242)	32,804	29,836	41
<b>Total Current and Accrued Liabilities</b>	<b>525,888</b>	<b>448,372</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	187,244	172,679	43
Other Deferred Credits (253)	70,175	62,687	44
<b>Total Deferred Credits</b>	<b>257,419</b>	<b>235,366</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,590,201	2,579,476	49
<b>Total Liabilities and Other Credits</b>	<b>10,859,902</b>	<b>10,725,676</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	8,147,432	0	0	8,762,178	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	315,546			70,765	7
<b>Total Utility Plant</b>	<b>8,462,978</b>	<b>0</b>	<b>0</b>	<b>8,832,943</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,043,157	0	0	4,291,752	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>3,043,157</b>	<b>0</b>	<b>0</b>	<b>4,291,752</b>	
<b>Net Utility Plant</b>	<b>5,419,821</b>	<b>0</b>	<b>0</b>	<b>4,541,191</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,940,906	4,138,909			<b>7,079,815</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	158,429	248,813			<b>407,242</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,280				<b>12,280</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation	16,968	49,417			<b>66,385</b>	<b>9</b>
Salvage	0	9,928			<b>9,928</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>187,677</b>	<b>308,158</b>	<b>0</b>	<b>0</b>	<b>495,835</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	80,185	96,984			<b>177,169</b>	<b>15</b>
Cost of removal	5,241	58,331			<b>63,572</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>85,426</b>	<b>155,315</b>	<b>0</b>	<b>0</b>	<b>240,741</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,043,157</b>	<b>4,291,752</b>	<b>0</b>	<b>0</b>	<b>7,334,909</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			603,482		603,482	624,958	3
<b>Total Electric Utility</b>					<b>603,482</b>	<b>624,958</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	603,482	624,958	1
Water utility (154)	118,584	110,350	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>722,066</b>	<b>735,308</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	467,578	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>467,578</u></b>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
<b>Net amount of bonds outstanding December 31:</b>				<u><u>0</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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	175,932	2
Charged electric department expense	210,265	3
Charged sewer department expense	5,326	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>391,523</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	312,597	6
Social Security taxes	72,515	7
PSC Remainder Assessment	6,411	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>391,523</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	3,721	506	521	3,706	4
<b>Subtotal</b>	<b>3,721</b>	<b>506</b>	<b>521</b>	<b>3,706</b>	
<b>Total</b>	<b>3,721</b>	<b>506</b>	<b>521</b>	<b>3,706</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,202,659	376,817	0	0	0	<b>2,579,476</b>	1
<b>Add credits during year:</b>							
For Services						<b>0</b>	2
For Mains	9,433					<b>9,433</b>	3
<b>Other (specify):</b>							
WATER METERS	1,292					<b>1,292</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>2,213,384</b>	<b>376,817</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,590,201</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	703,653					<b>703,653</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	0	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	0	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	0	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	0	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	0	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	0	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	0	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	0	
<b>Customer Accounts Receivable (142):</b>		
Water	74,414	9
Electric	422,841	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	497,255	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	5,601	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	5,601	

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

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

Particulars (a)		Balance End of Year (b)
<b>Receivables from Municipality (145):</b>		
DUE FROM TAX FUND	2,424	16
<b>Total (Acct. 145):</b>	<b>2,424</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
MAPPING SYSTEM	58,941	19
<b>Total (Acct. 183):</b>	<b>58,941</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS PROGRAM	69,775	24
COMMUNITY CONTRIBUTIONS	400	25
<b>Total (Acct. 253):</b>	<b>70,175</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	7,991,398	8,556,041	0	0	<b>16,547,439</b>	<b>1</b>
Materials and Supplies	114,467	614,220	0	0	<b>728,687</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,992,031	4,215,330	0	0	<b>7,207,361</b>	<b>4</b>
Customer Advances for Construction		187,244			<b>187,244</b>	<b>5</b>
Contributions in Aid of Construction	2,208,021	376,817	0	0	<b>2,584,838</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,905,813</b>	<b>4,390,870</b>	<b>0</b>	<b>0</b>	<b>7,296,683</b>	
Net Operating Income	137,858	(81,538)	0	0	<b>56,320</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>4.74%</b>	<b>-1.86%</b>	<b>N/A</b>	<b>N/A</b>	<b>0.77%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	467,578	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,006,850	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>7,474,428</b>	
<b>Net Income</b>		
Net Income	44,350	5
<b>Percent Return on Proprietary Capital</b>	<b>0.59%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

---

3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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

Acct #231 - Interest accrued is on customer deposits. Principal on customer deposits is in acct #235.

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## FINANCIAL SECTION FOOTNOTES

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

9/23/03: issue of retirement costs to be handled during rate case.

9/19/03 email response:

Ms. Engelke:

1. Looking back at previous reports, we have been reporting similar numbers on past reports. We have begun the process of reviewing our property records and will make adjustments as necessary on future reports.

2. This amount was a special assessment for water mains to the owners of the properties, based on frontage footage of the property.

3. Our staff is not equipped to test 6" water meters. We will investigate our options of having an outside service agency test this meter.

4. The tax rate of 1.652 includes the Library rate of 1.187 and the Tax Increment District Rate of .495

5. The 2" meter was installed @ 3430 Adams Street and was used on a water supply used for "outdoor watering". Upon investigating this further, we discovered that this meter was removed in 1998, but was never taken off the meter records. We will make the necessary adjustment on future reports.

6. A weighted average cost was used for retirement costs in 2002, based on plant balances as of 12/31/01. In addition, in reviewing the information for this response it was discovered that the statistical information does not reflect all the retirements recorded in the plant accounts. We will adjust the statistical schedules in the next PSC report.

Please feel free to contact me with any additional questions.

Dave Buss, Acting Finance Director  
City Of Two Rivers

email 8/22/03:

Dear Mr. Buss:

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

1. On Page W-18, 5,678 services are reported in use with 0 services reported not in use. On Page W-19, 5,110 meters are reported in use (end of year less in stock). Please explain why there are significantly more services in use than meters in use.

2. On Page F-18, \$9,433 is reported as a contribution for services. Please explain who contributed this amount and if it was a special assessment. If it was assessed, please explain the basis for the assessment.

3. On Page W-19, the 6-inch metered classified as commercial was not tested.

### FINANCIAL SECTION FOOTNOTES

It was not tested in 2001 either. Meters 6-inch and larger in use are to be tested annually. Please furnish an explanation.

4. On Page W-7, an other tax rate - local is reported. Please furnish an explanation of this tax rate as requested in head note 5 to this schedule.

5. On Page W-19, a 2-inch residential meter is reported. A warning to this schedule requests an explanation of residential meters 2-inches or larger. Please furnish an explanation.

6. With reference to retirement costs on page W-8, column E, and statistical units retired on pages W-17, W-18, and W-20, explain the large increases in average retirement costs from 2001 to 2002, as listed below. Please note that retirements should be recorded at original installed cost.

Average Retirement	Average Retirement
Property Item	Cost in 2001 Cost in 2002
Mains	\$1.51 per foot \$35.94 per foot
Services	\$12.85 per service \$186.06 per service
Hydrants	\$57.11 per hydrant \$1,613.17 per hydrant

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

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

Sincerely,

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

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,483,782	1
<b>Total Sales of Water</b>	<b>1,483,782</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,196	2
Miscellaneous Service Revenues (471)	775	3
Rents from Water Property (472)	36,720	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,859	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>47,550</b>	
<b>Total Operating Revenues</b>	<b>1,531,332</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	8,251	8
Pumping Expenses (620-633)	74,535	9
Water Treatment Expenses (640-652)	384,121	10
Transmission and Distribution Expenses (660-678)	242,550	11
Customer Accounts Expenses (901-905)	54,677	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	295,691	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,059,825</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	158,429	15
Amortization Expense (404-407)	0	16
Taxes (408)	175,220	17
<b>Total Other Operating Expenses</b>	<b>333,649</b>	
<b>Total Operating Expenses</b>	<b>1,393,474</b>	
<b>NET OPERATING INCOME</b>	<b>137,858</b>	

### WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	4	163	493	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>4</b>	<b>163</b>	<b>493</b>	
Metered Sales to General Customers (461)				
Residential	4,664	255,757	780,365	4
Commercial	362	69,966	160,815	5
Industrial	32	59,025	92,510	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,058</b>	<b>384,748</b>	<b>1,033,690</b>	
Private Fire Protection Service (462)	34		18,390	7
Public Fire Protection Service (463)	1		356,349	8
Other Sales to Public Authorities (464)	41	25,122	47,978	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	7	19,907	26,882	12
<b>Total Sales of Water</b>	<b>5,145</b>	<b>429,940</b>	<b>1,483,782</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	356,349	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>356,349</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,196	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,196</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	775	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>775</b>	
<b>Rents from Water Property (472):</b>		
TOWER SPACE RENTAL	36,720	8
<b>Total Rents from Water Property (472)</b>	<b>36,720</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,213	10
<b>Other (specify):</b>		
MISCELLANEOUS	646	11
<b>Total Other Water Revenues (474)</b>	<b>7,859</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	2,232	3
Miscellaneous Expenses (603)	434	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)	5,585	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>8,251</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	12,286	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	34,160	17
Pumping Labor and Expenses (624)	15,103	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	5,698	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	4,443	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	2,845	25
<b>Total Pumping Expenses</b>	<b>74,535</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	25,984	26
Chemicals (641)	16,760	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	266,845	<b>28</b>
Miscellaneous Expenses (643)	60,699	<b>29</b>
Rents (644)	943	<b>30</b>
Maintenance Supervision and Engineering (650)	2,734	<b>31</b>
Maintenance of Structures and Improvements (651)	2,127	<b>32</b>
Maintenance of Water Treatment Equipment (652)	8,029	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>384,121</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	10,585	<b>34</b>
Storage Facilities Expenses (661)	8,366	<b>35</b>
Transmission and Distribution Lines Expenses (662)	30,159	<b>36</b>
Meter Expenses (663)	8,326	<b>37</b>
Customer Installations Expenses (664)	2,946	<b>38</b>
Miscellaneous Expenses (665)	50,896	<b>39</b>
Rents (666)	3,071	<b>40</b>
Maintenance Supervision and Engineering (670)	5,878	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	88	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	69,450	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	40,449	<b>46</b>
Maintenance of Meters (676)	2,019	<b>47</b>
Maintenance of Hydrants (677)	8,822	<b>48</b>
Maintenance of Miscellaneous Plant (678)	1,495	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>242,550</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	11,475	<b>51</b>
Customer Records and Collection Expenses (903)	43,163	<b>52</b>
Uncollectible Accounts (904)	39	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>54,677</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	65,643	56
Office Supplies and Expenses (921)	31,383	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	3,288	59
Property Insurance (924)	6,364	60
Injuries and Damages (925)	20,288	61
Employee Pensions and Benefits (926)	153,533	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,705	65
Rents (931)	4,059	66
Maintenance of General Plant (932)	428	67
<b>Total Administrative and General Expenses</b>	<b>295,691</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,059,825</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		145,426	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,326	2
<b>Net property tax equivalent</b>		<b>140,100</b>	
Social Security		32,043	3
PSC Remainder Assessment		3,077	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>175,220</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.219000				3
County tax rate	mills		6.288000				4
Local tax rate	mills		6.901000				5
School tax rate	mills		11.613000				6
Voc. school tax rate	mills		1.785000				7
Other tax rate - Local	mills		1.682000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.488000</b>				<b>10</b>
Less: state credit	mills		1.634000				11
<b>Net tax rate</b>	mills		<b>26.854000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.901000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.398000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.682000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.981000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.488000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.771588</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.854000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.720225</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>7,835,365</b>	7,835,365				22
Materials & Supplies	\$	<b>110,350</b>	110,350				23
<b>Subtotal</b>	\$	<b>7,945,715</b>	<b>7,945,715</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>243,265</b>	243,265				25
<b>Taxable Assets</b>	\$	<b>7,702,450</b>	<b>7,702,450</b>				<b>26</b>
Assessment Ratio	dec.		0.911210				27
<b>Assessed Value</b>	\$	<b>7,018,549</b>	<b>7,018,549</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.720225</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>145,426</b>	<b>145,426</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	144,134					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>145,426</b>					<b>34</b>

**WATER UTILITY PLANT IN SERVICE**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	160,767		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>160,767</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	97,579		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	266,984	15,469	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	54,911		20
<b>Total Pumping Plant</b>	<b>419,474</b>	<b>15,469</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	346,728		22
Water Treatment Equipment (332)	644,984	969	23
<b>Total Water Treatment Plant</b>	<b>991,712</b>	<b>969</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	10,697		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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			160,767 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>160,767</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			97,579 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			282,453 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			54,911 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>434,943</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			346,728 22
Water Treatment Equipment (332)			645,953 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>992,681</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			10,697 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	252,387		26
Transmission and Distribution Mains (343)	3,885,283	232,815	27
Fire Mains (344)	0		28
Services (345)	588,861	92,916	29
Meters (346)	488,719	14,573	30
Hydrants (348)	446,732	25,953	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,672,679</b>	<b>366,257</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	19,430		35
Computer Equipment (391.1)	15,804		36
Transportation Equipment (392)	158,052		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	145,086	2,141	39
Laboratory Equipment (395)	52,425		40
Power Operated Equipment (396)	0	7,416	41
Communication Equipment (397)	199,936		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>590,733</b>	<b>9,557</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,835,365</b>	<b>392,252</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,835,365</b>	<b>392,252</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			252,387 26
Transmission and Distribution Mains (343)	49,352		4,068,746 27
Fire Mains (344)			0 28
Services (345)	11,536		670,241 29
Meters (346)	9,618		493,674 30
Hydrants (348)	9,679		463,006 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>80,185</b>	<b>0</b>	<b>5,958,751</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			19,430 35
Computer Equipment (391.1)			15,804 36
Transportation Equipment (392)			158,052 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			147,227 39
Laboratory Equipment (395)			52,425 40
Power Operated Equipment (396)			7,416 41
Communication Equipment (397)			199,936 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>600,290</b>
<b>Total utility plant in service directly assignable</b>	<b>80,185</b>	<b>0</b>	<b>8,147,432</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>80,185</b>	<b>0</b>	<b>8,147,432</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	134,760	1.67%	2,685	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>134,760</b>		<b>2,685</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	42,690	2.43%	2,371	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	112,011	4.42%	12,143	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	25,861	4.29%	2,356	15
<b>Total Pumping Plant</b>	<b>180,562</b>		<b>16,870</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	277,113	2.50%	8,668	16
Water Treatment Equipment (332)	408,412	3.24%	20,913	17
<b>Total Water Treatment Plant</b>	<b>685,525</b>		<b>29,581</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	227,587	1.86%	4,694	19
Transmission and Distribution Mains (343)	657,103	0.93%	36,986	20
Fire Mains (344)	0			21
Services (345)	253,697	2.09%	13,158	22
Meters (346)	270,003	5.00%	24,560	23
Hydrants (348)	132,867	1.59%	7,232	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,541,257</b>		<b>86,630</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					137,445	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>137,445</b>	
321					45,061	8
322					0	9
323					0	10
324					0	11
325					124,154	12
326					0	13
327					0	14
328					28,217	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>197,432</b>	
331					285,781	16
332					429,325	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>715,106</b>	
341					0	18
342					232,281	19
343	49,352				644,737	20
344					0	21
345	11,536	1,513			253,806	22
346	9,618				284,945	23
348	9,679	3,728			126,692	24
349					0	25
	<b>80,185</b>	<b>5,241</b>	<b>0</b>	<b>0</b>	<b>1,542,461</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	18,135	5.88%	1,143	<b>27</b>
Computer Equipment (391.1)	11,346	25.00%	3,949	<b>28</b>
Transportation Equipment (392)	104,353	10.56%	16,690	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	95,303	5.88%	8,594	<b>31</b>
Laboratory Equipment (395)	28,995	5.88%	3,083	<b>32</b>
Power Operated Equipment (396)	0	7.50%	278	<b>33</b>
Communication Equipment (397)	140,670	9.09%	18,174	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b><u>398,802</u></b>		<b><u>51,911</u></b>	
<b>Total accum. prov. directly assignable</b>	<b><u>2,940,906</u></b>		<b><u>187,677</u></b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b><u><u>2,940,906</u></u></b>		 <b><u><u>187,677</u></u></b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391					19,278	27
391.1					15,295	28
392					121,043	29
393					0	30
394					103,897	31
395					32,078	32
396					278	33
397					158,844	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>450,713</b>	
	<b>80,185</b>	<b>5,241</b>	<b>0</b>	<b>0</b>	<b>3,043,157</b>	
					<b>0</b>	<b>38</b>
	<b>80,185</b>	<b>5,241</b>	<b>0</b>	<b>0</b>	<b>3,043,157</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January		34,644		34,644	1
February		31,274		31,274	2
March		34,426		34,426	3
April		33,688		33,688	4
May		39,581		39,581	5
June		40,853		40,853	6
July		62,304		62,304	7
August		47,953		47,953	8
September		40,340		40,340	9
October		41,980		41,980	10
November		39,155		39,155	11
December		39,634		39,634	12
<b>Total annual pumpage</b>	<b>0</b>	<b>485,832</b>	<b>0</b>	<b>485,832</b>	
Less: Water sold				429,940	13
Volume pumped but not sold				55,892	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				14,556	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				14,556	19
Volume pumped but unaccounted for				41,336	20
Percent of water lost				9%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,700	23
Date of maximum: 7/17/2002					24
Cause of maximum:					25
Dry Conditions during summer, sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				913	26
Date of minimum: 8/21/2002					27
Total KWH used for pumping for the year				552,400	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)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	6,126	33	24	1

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	CW1	CW2	CW3	1
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1988	1992	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	400	500	8
Pump Motor or Standby Engine Mfr	SIEMENS	US MOTORS	SIEMENS	9 10
Year Installed	1988	1992	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CW4	CW5	CW6	14
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	1992	1963	1963	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,225	1,950	1,950	21
Pump Motor or Standby Engine Mfr	US MOTORS	ALLIS CHALMERS	ALLIS CHALMERS	22 23
Year Installed	1992	1963	1963	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	100	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	F1	F2	F3	1
Location	FILTER	FILTER	FILTER	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1954	1936	1936	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,950	1,100	1,100	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9 10
Year Installed	1954	1936	1936	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	F4	R7	R8	14
Location	FILTER	RESERVOIR	RESERVOIR	15
Purpose	P	S	S	16
Destination	T	D	D	17
Pump Manufacturer	ALLIS CHALMERS	US PUMP	US PUMP	18
Year Installed	1938	1963	1963	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	900	1,500	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	RELIANCE	WAUKESHA	22 23
Year Installed	1938	1963	1963	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	10	40	85	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	R9			1
Location	RESERVOIR			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS			5
Year Installed	1998			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	700			8
Pump Motor or Standby Engine Mfr	US MOTORS			10
Year Installed	1998			11
Type	ELECTRIC			12
Horsepower	50			13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EASTSIDE	NORTHEND	SOUTHSIDE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1936	1963	1939	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	128	0	128	6
Total capacity in gallons (actual)	500,000	2,000,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		9
Points of application (wellhouse, central facilities, booster station, other)		OTHER		10
Filters, type (gravity, pressure, other, none)		GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		4.0000		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	1.500	475	0	0	0	475	1
M	D	4.000	32,567	0		0	32,567	2
M	D	6.000	210,116	1,373	1,373	0	210,116	3
M	D	8.000	43,307			0	43,307	4
M	D	10.000	21,141	0	0	0	21,141	5
M	D	12.000	48,304	0	0	0	48,304	6
M	T	12.000	11,108			0	11,108	7
M	D	14.000	4,486	0	0	0	4,486	8
<b>Total Within Municipality</b>			<b>371,504</b>	<b>1,373</b>	<b>1,373</b>	<b>0</b>	<b>371,504</b>	
<b>Total Utility</b>			<b>371,504</b>	<b>1,373</b>	<b>1,373</b>	<b>0</b>	<b>371,504</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2,940	0	0	0	2,940		1
M	0.750	1,623	0	61	0	1,562		2
M	1.000	833	61	0	0	894		3
L	1.000	57	0	0	0	57		4
M	1.250	1	0	0	0	1		5
L	1.250	3	0	0	0	3		6
M	1.500	55	0	0	0	55		7
M	2.000	55	1	1	0	55		8
L	2.000	11	0	0	0	11		9
M	3.000	1	0	0	0	1		10
M	4.000	57	0	0	0	57		11
M	6.000	19	0	0	0	19		12
M	8.000	21	0	0	0	21		13
M	10.000	2	0	0	0	2		14
<b>Total Utility</b>		<b>5,678</b>	<b>62</b>	<b>62</b>	<b>0</b>	<b>5,678</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,339	96	185	0	5,250	389	1
1.000	158	12	3	0	167	12	2
1.500	41	0	0	0	41	0	3
2.000	78	0	0	0	78	0	4
3.000	17	1	0	0	18	1	5
4.000	10	1	0	0	11	1	6
6.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>5,644</b>	<b>110</b>	<b>188</b>	<b>0</b>	<b>5,566</b>	<b>403</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,651	224	8	8	2	357	5,250	1
1.000	16	73	6	5	1	66	167	2
1.500	0	25	1	4	0	11	41	3
2.000	1	34	8	18	3	14	78	4
3.000	0	5	5	2	1	5	18	5
4.000	0	1	4	3	0	3	11	6
6.000	0	1	0	0	0	0	1	7
<b>Total:</b>	<b>4,668</b>	<b>363</b>	<b>32</b>	<b>40</b>	<b>7</b>	<b>456</b>	<b>5,566</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	599	6	6		599	2
<b>Total Fire Hydrants</b>	<b>599</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>599</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	600
Number of distribution system valves end of year:	984
Number of distribution valves operated during year:	372

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

Line 6, column C - Gallons reported appear low compared to previous years. Utility will be investigating during 2003 to make sure entry is correct.

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

Acct #631 - lower than last year because stainless steel ladders and steel work were replaced in 2001.

Acct #662 - per discussion with PSC staff, journal entry recording per gallon charge for unaccounted water was discontinued in 2002. This also affects Acct #929.

Acct #673 - higher than last year because more system valves were replaced in 2002.

Acct #923 - lower than last year because engineering costs previously expensed are now being charged to individual capital projects.

Acct #926 - higher than last year due to significantly higher insurance costs.

Acct #929 - balance in this account for 2001 was journal entry that has now been discontinued per footnote for account #662

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### Pumping and Purchased Water Statistics (Page W-12)

Although the TR Water Utility did not purchase any water from outside area, we do have an agreement with the Manitowoc Public Utilities that consists of an annual payment for possible stand by use at the outer edge of our city limits.

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### Water Mains (Page W-17)

Water main installed was paid out of operating cash of the utility as it was replacement of existing main.

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### Water Services (Page W-18)

Water services were paid from operating cash of the utility as they were all replacements of existing services.

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

Since alot of the valves throughout the city are from the 1920's-1940's, they require more time on each valve.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	5,481,256	1
<b>Total Sales of Electricity</b>	<b>5,481,256</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	6,556	2
Miscellaneous Service Revenues (451)	2,178	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	32,335	5
Interdepartmental Rents (455)	8,074	6
Other Electric Revenues (456)	(9,529)	7
<b>Total Other Operating Revenues</b>	<b>39,614</b>	
<b>Total Operating Revenues</b>	<b>5,520,870</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	4,096,901	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	454,090	10
Customer Accounts Expenses (901-905)	138,741	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	453,598	13
<b>Total Operation and Maintenance Expenses</b>	<b>5,143,330</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	248,813	14
Amortization Expense (404-407)	0	15
Taxes (408)	210,265	16
<b>Total Other Expenses</b>	<b>459,078</b>	
<b>Total Operating Expenses</b>	<b>5,602,408</b>	
<b>NET OPERATING INCOME</b>	<b>(81,538)</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	6,556	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>6,556</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	2,178	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>2,178</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL	29,063	5
MISCELLANEOUS	3,272	6
<b>Total Rent from Electric Property (454)</b>	<b>32,335</b>	
<b>Interdepartmental Rents (455):</b>		
MISCELLANEOUS	8,074	7
<b>Total Interdepartmental Rents (455)</b>	<b>8,074</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	(9,529)	8
<b>Total Other Electric Revenues (456)</b>	<b>(9,529)</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (500)	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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	4,096,901	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>4,096,901</b>	
<b>Total Power Production Expenses</b>	<b>4,096,901</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	9,478	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)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	60,230	52
Overhead Line Expenses (583)	37,234	53
Underground Line Expenses (584)	37,766	54
Street Lighting and Signal System Expenses (585)	9,777	55
Meter Expenses (586)	35,635	56
Customer Installations Expenses (587)	5,889	57
Miscellaneous Distribution Expenses (588)	140,884	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	9,996	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	15,107	62
Maintenance of Overhead Lines (593)	68,516	63
Maintenance of Underground Lines (594)	4,221	64
Maintenance of Line Transformers (595)	1,953	65
Maintenance of Street Lighting and Signal Systems (596)	16,829	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)	575	68
<b>Total Distribution Expenses</b>	<b>454,090</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	38,001	70
Customer Records and Collection Expenses (903)	98,700	71
Uncollectible Accounts (904)	2,040	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>138,741</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

### ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	77,764	78
Office Supplies and Expenses (921)	46,305	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	3,636	81
Property Insurance (924)	341	82
Injuries and Damages (925)	19,275	83
Employee Pensions and Benefits (926)	213,456	84
Regulatory Commission Expenses (928)	3,191	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	63,749	87
Rents (931)		88
Maintenance of General Plant (932)	25,881	89
<b>Total Administrative and General Expenses</b>	<b>453,598</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>5,143,330</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		166,857	1
Social Security		39,760	2
Wisconsin Gross Receipts Tax		314	3
PSC Remainder Assessment		3,334	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>210,265</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.219000				3
County tax rate	mills		6.288000				4
Local tax rate	mills		6.901000				5
School tax rate	mills		11.613000				6
Voc. school tax rate	mills		1.785000				7
Other tax rate - Local	mills		1.682000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.488000</b>				<b>10</b>
Less: state credit	mills		1.634000				11
<b>Net tax rate</b>	mills		<b>26.854000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.901000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.398000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.682000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.981000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.488000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.771588</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.854000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.720225</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>8,266,643</b>	8,266,643				22
Materials & Supplies	\$	<b>624,958</b>	624,958				23
<b>Subtotal</b>	\$	<b>8,891,601</b>	<b>8,891,601</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>54,079</b>	54,079				25
<b>Taxable Assets</b>	\$	<b>8,837,522</b>	<b>8,837,522</b>				<b>26</b>
Assessment Ratio	dec.		0.911210				27
<b>Assessed Value</b>	\$	<b>8,052,838</b>	<b>8,052,838</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.720225</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>166,857</b>	<b>166,857</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	153,107					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>166,857</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

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

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	13,935		34
Structures and Improvements (361)	0		35
Station Equipment (362)	595,771	1,706	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,128,971	57,975	38
Overhead Conductors and Devices (365)	1,223,705	102,633	39
Underground Conduit (366)	414,760	10,756	40
Underground Conductors and Devices (367)	562,894	34,195	41
Line Transformers (368)	1,480,761	52,609	42
Services (369)	595,641	29,788	43
Meters (370)	421,941	10,588	44
Installations on Customers' Premises (371)	27,122	4,621	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	541,282	106,419	47
<b>Total Distribution Plant</b>	<b>7,006,783</b>	<b>411,290</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	11,331		48
Structures and Improvements (390)	276,944	50,522	49
Office Furniture and Equipment (391)	101,153		50
Computer Equipment (391.1)	81,823	2,902	51
Transportation Equipment (392)	618,246	20,368	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	182,122	1,445	54
Laboratory Equipment (395)	34,888		55
Power Operated Equipment (396)	0	22,391	56
Communication Equipment (397)	36,615	339	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			13,935 34
Structures and Improvements (361)			0 35
Station Equipment (362)			597,477 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	12,833		1,174,113 38
Overhead Conductors and Devices (365)	23,254		1,303,084 39
Underground Conduit (366)	1,100		424,416 40
Underground Conductors and Devices (367)	1,915		595,174 41
Line Transformers (368)	45,272		1,488,098 42
Services (369)	5,855		619,574 43
Meters (370)	2,313		430,216 44
Installations on Customers' Premises (371)	277		31,466 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	4,165		643,536 47
<b>Total Distribution Plant</b>	<b>96,984</b>	<b>0</b>	<b>7,321,089</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			11,331 48
Structures and Improvements (390)			327,466 49
Office Furniture and Equipment (391)			101,153 50
Computer Equipment (391.1)			84,725 51
Transportation Equipment (392)			638,614 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			183,567 54
Laboratory Equipment (395)			34,888 55
Power Operated Equipment (396)			22,391 56
Communication Equipment (397)			36,954 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,343,122</b>	<b>97,967</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,349,905</b>	<b>509,257</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
<b>Total utility plant in service</b>	<b>8,349,905</b>	<b>509,257</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,441,089</b>
<b>Total utility plant in service directly assignable</b>	<b>96,984</b>	<b>0</b>	<b>8,762,178</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>96,984</b>	<b>0</b>	<b>8,762,178</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	398,685	2.63%	15,691	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	528,419	3.14%	36,158	30
Overhead Conductors and Devices (365)	423,416	2.94%	37,144	31
Underground Conduit (366)	249,092	2.50%	10,490	32
Underground Conductors and Devices (367)	205,166	3.33%	19,282	33
Line Transformers (368)	704,845	3.17%	47,056	34
Services (369)	345,567	3.67%	22,299	35
Meters (370)	276,207	3.33%	14,188	36
Installations on Customers' Premises (371)	4,053	5.00%	1,465	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	146,544	4.35%	25,770	39
<b>Total Distribution Plant</b>	<u>3,281,994</u>		<u>229,543</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	164,129	2.33%	7,041	40
Office Furniture and Equipment (391)	203,914	11.88%		41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	364,184	7.73%	48,578	43
Stores Equipment (393)	0	5.00%		44
Tools, Shop and Garage Equipment (394)	71,131	4.55%	8,319	45
Laboratory Equipment (395)	22,679	4.17%	1,455	46
Power Operated Equipment (396)	0	7.50%	840	47
Communication Equipment (397)	30,878	6.67%	2,454	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<u>856,915</u>		<u>68,687</u>	
<b>Total accum. prov. directly assignable</b>	<u>4,138,909</u>		<u>298,230</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)	
359					0	26
	0	0	0	0	0	
361					0	27
362					414,376	28
363					0	29
364	12,833	27,277	1,104		525,571	30
365	23,254	7,840	2,213		431,679	31
366	1,100	1,597	154		257,039	32
367	1,915	1,931	894		221,496	33
368	45,272	6,499			700,130	34
369	5,855	7,956			354,055	35
370	2,313				288,082	36
371	277	144	651		5,748	37
372					0	38
373	4,165	5,087	4,912		167,974	39
	<b>96,984</b>	<b>58,331</b>	<b>9,928</b>	<b>0</b>	<b>3,366,150</b>	
390					171,170	40
391					203,914	41
391.1					0	42
392					412,762	43
393					0	44
394					79,450	45
395					24,134	46
396					840	47
397					33,332	48
398					0	49
399					0	50
	0	0	0	0	925,602	
	<b>96,984</b>	<b>58,331</b>	<b>9,928</b>	<b>0</b>	<b>4,291,752</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>4,138,909</u></u>		<u><u>298,230</u></u>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>96,984</b>	<b>58,331</b>	<b>9,928</b>	<b>0</b>	<b>4,291,752</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)		10.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
7.6/13.2 (13 KV)		70.25	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
7.6/13.2 (13 KV)		3.30	8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	1 3
<b>Total</b>	<b>1 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0 9</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	22 12
<b>Total</b>	<b>22 13</b>
<b>Total customers on rural lines at end of year</b>	<b>22 14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	15,997	Wednesday	01/02/2002	18:00	8,478	<b>1</b>
February	02	15,150	Monday	02/11/2002	11:00	7,616	<b>2</b>
March	03	15,352	Monday	03/04/2002	11:00	8,241	<b>3</b>
April	04	14,787	Monday	04/22/2002	11:00	7,689	<b>4</b>
May	05	14,535	Wednesday	05/29/2002	11:00	7,692	<b>5</b>
June	06	18,789	Tuesday	06/25/2002	14:00	8,188	<b>6</b>
July	07	20,443	Wednesday	07/17/2002	14:00	10,007	<b>7</b>
August	08	18,477	Monday	08/12/2002	14:00	9,379	<b>8</b>
September	09	18,941	Monday	09/09/2002	14:00	8,417	<b>9</b>
October	10	15,220	Tuesday	10/01/2002	12:00	8,269	<b>10</b>
November	11	15,291	Tuesday	11/26/2002	18:00	8,047	<b>11</b>
December	12	16,985	Monday	12/16/2002	18:00	8,800	<b>12</b>
<b>Total</b>		<b>199,967</b>				<b>100,823</b>	

**System Name** COLUMBUS ST SUBSTATION

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC. SYSTEM

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	100,823	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>100,823</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	96,137	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	14	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	239	22
<b>Total Used by Company</b>	<b>253</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>96,390</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	4,433	27
<b>Total Energy Losses</b>	<b>4,433</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.3968%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>100,823</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
PRIVATE AREA LIGHTING	MS-1	46	166	1
RESIDENTIAL	RG-1	5,527	37,551	2
<b>Total Sales for Residential Sales</b>		<b>5,573</b>	<b>37,717</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	546	16,597	3
LARGE POWER (100KW)	CP-1	17	7,034	4
LARGE POWER (>200KW)	CP-2	17	18,041	5
LARGE POWER (>800KW)	CP-3	3	15,726	6
INTERDEPARTMENTAL	MP-1	9	228	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>592</b>	<b>57,626</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	794	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>794</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>6,166</b>	<b>96,137</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		12,311	100	12,411	1
		2,385,678	22,531	2,408,209	2
<b>0</b>	<b>0</b>	<b>2,397,989</b>	<b>22,631</b>	<b>2,420,620</b>	
		986,352	9,958	996,310	3
35,030	27,857	341,559	6,209	347,768	4
60,711	67,731	908,345	14,913	923,258	5
33,763	35,095	616,904	13,836	630,740	6
		36,831	137	36,968	7
<b>129,504</b>	<b>130,683</b>	<b>2,889,991</b>	<b>45,053</b>	<b>2,935,044</b>	
		125,115	477	125,592	8
<b>0</b>	<b>0</b>	<b>125,115</b>	<b>477</b>	<b>125,592</b>	
				0	9
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>129,504</b>	<b>130,683</b>	<b>5,413,095</b>	<b>68,161</b>	<b>5,481,256</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	COLUMBUS STREET				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	69000				5
Total of 12 Monthly Maximum Demands -- kW	199,967				6
Average load factor	<b>69.0689%</b>				7
Total Cost of Purchased Power	3,756,692				8
Average cost per kWh	<b>0.0373</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	4,263	4,215			12
February	3,836	3,780			13
March	3,965	4,276			14
April	3,965	3,724			15
May	3,900	3,792			16
June	3,947	4,241			17
July	5,011	4,996			18
August	4,663	4,716			19
September	4,044	4,373			20
October	4,279	3,990			21
November	3,780	4,268			22
December	4,170	4,630			23
<b>Total kWh (000)</b>	<b>49,823</b>	<b>51,001</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (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)			
<b>Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	COLUMBUS LAKESHORE WEST RIVER					1
Voltage--High Side	69,000	13,200	13,200			2
Voltage--Low Side	13,200	4,160	4,160			3
Num. Main Transformers in Operation	2	1	1			4
Capacity of Transformers in kVA	20,000	6,750	6,750			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW	20,443					7
Dt and Hr of Such Maximum Demand	07/17/2002 14:00					8 9
Kwh Output	100,823					10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
Kwh Output						31

### 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	6,610	1,284	66,243	1
Acquired during year	102	5	2,750	2
<b>Total</b>	<b>6,712</b>	<b>1,289</b>	<b>68,993</b>	<b>3</b>
Retired during year	82	69	3,515	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>6,630</b>	<b>1,220</b>	<b>65,478</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	6,178	966	42,470	8
In utility's use	9			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	443	254	23,008	12
<b>Total end of year</b>	<b>6,630</b>	<b>1,220</b>	<b>65,478</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Metal Halide/Halogen	175	1	818	1
Sodium Vapor	100	380	178,258	2
Sodium Vapor	150	341	241,570	3
Sodium Vapor	200	167	156,414	4
Sodium Vapor	250	39	48,778	5
Sodium Vapor	400	1	1,968	6
<b>Total</b>		<b>929</b>	<b>627,806</b>	
<b>Ornamental</b>				
Sodium Vapor	100	12	5,631	7
Sodium Vapor	200	46	44,896	8
Sodium Vapor	250	33	41,274	9
Sodium Vapor	400	38	74,675	10
<b>Total</b>		<b>129</b>	<b>166,476</b>	
<b>Other</b>				
Other	100	33	65,273	11
<b>Total</b>		<b>33</b>	<b>65,273</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Acct #584 - it appears that contractor costs for the installation of underground wiring was charged to account #584 in 2001 when it should have been capitalized.

Acct #592 - 2001 included costs for repairs of substation transformer.

Acct #593 - costs increased due to additional labor and materials being charged to overhead line maintenance

Acct #920 - cost increased due to increased shared administrative costs.

Acct #926 - cost increased due to significantly higher insurance costs.

Acct #932 - cost increased due to minor remodeling project at electric utility office.

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

Acct #365 - Normal additions and retirements

Acct #373 - Replaced ornamental street lighting on 22nd Street and extended street lighting on Highway 42.

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

It appears that account #391 was over depreciated in previous years. No depreciation was taken in 2002.

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### Substation Equipment (Page E-23)

Only Columbus Street Substation shows a 15 Minute Maximum Demand in KW because this substation is our metering point.

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