



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, 2003

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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.*

### SIGNATURE PAGE

I MICHAEL W. CULLIGAN of  
(Person responsible for accounts)

TWO RIVERS WATER & LIGHT UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      05/25/2004  
(Date)

UTILITY ACCOUNTS SUPERVISOR  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**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

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

**Name:** MICHAEL W CULLIGAN  
**Title:** UTILITYACCOUNT SUPERVISOR

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

**Telephone:** (920) 793 - 5549

**Fax Number:** (920) 793 - 5512

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

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** JOHN F. MONKA  
**Title:** PRESIDENT,CITY COUNCIL

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

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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:** THOMAS KARMAN,CPA

**Title:** VICE PRESIDENT

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

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

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

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

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

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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:** SCOTT THORESEN

**Title:** WATER UTILITY DIRECTOR

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

**Telephone:** (920) 793 - 5539

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

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

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**Name:** THOMAS BUSHMAN

**Title:** ELECTRIC UTILITY 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:** tombus@two-rivers.org

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**Name of utility commission/committee:**

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

MR JOHN F MONKA, 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)	7,154,260	7,052,202	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	6,382,510	6,203,155	2
Depreciation Expense (403)	386,968	407,242	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	407,335	385,485	5
<b>Total Operating Expenses</b>	<b>7,176,813</b>	<b>6,995,882</b>	
<b>Net Operating Income</b>	<b>(22,553)</b>	<b>56,320</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(22,553)</b>	<b>56,320</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	14,044	(11,464)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	13,641	0	10
Miscellaneous Nonoperating Income (421)	201,791	0	11
<b>Total Other Income</b>	<b>229,476</b>	<b>(11,464)</b>	
<b>Total Income</b>	<b>206,923</b>	<b>44,856</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	40,755	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>40,755</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>166,168</b>	<b>44,856</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	27,223	0	14
Amortization of Debt Discount and Expense (428)	1,243	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)	361	506	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>28,827</b>	<b>506</b>	
<b>Net Income</b>	<b>137,341</b>	<b>44,350</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,018,816	6,994,884	20
Balance Transferred from Income (433)	137,341	44,350	21
Miscellaneous Credits to Surplus (434)	2,024,393	0	22
Miscellaneous Debits to Surplus--Debit (435)	34,713	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	26,872	20,418	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,118,965</b>	<b>7,018,816</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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	7,154,260		7,154,260	1
<b>Total (Acct. 400):</b>	<b>7,154,260</b>	<b>0</b>	<b>7,154,260</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	6,382,510		6,382,510	2
<b>Total (Acct. 401-402):</b>	<b>6,382,510</b>	<b>0</b>	<b>6,382,510</b>	
<b>Depreciation Expense (403):</b>				
Derived	386,968		386,968	3
<b>Total (Acct. 403):</b>	<b>386,968</b>	<b>0</b>	<b>386,968</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	407,335		407,335	5
<b>Total (Acct. 408):</b>	<b>407,335</b>	<b>0</b>	<b>407,335</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(22,553)</b>	<b>0</b>	<b>(22,553)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	14,044		14,044	8
<b>Total (Acct. 415-416):</b>	<b>14,044</b>	<b>0</b>	<b>14,044</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
WATER	13,641	0	13,641 11
<b>Total (Acct. 419):</b>	<b>13,641</b>	<b>0</b>	<b>13,641</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	3,009	3,009 12
Contributed Plant - Electric	[REDACTED]	171,605	171,605 13
MISCELLANEOUS REFUNDS	24,347	2,830	27,177 14
<b>Total (Acct. 421):</b>	<b>24,347</b>	<b>177,444</b>	<b>201,791</b>
<b>TOTAL OTHER INCOME:</b>	<b>52,032</b>	<b>177,444</b>	<b>229,476</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	25,206	25,206 16
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	15,549	15,549 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>40,755</b>	<b>40,755</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>40,755</b>	<b>40,755</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	27,223	[REDACTED]	27,223 19
<b>Total (Acct. 427):</b>	<b>27,223</b>	<b>0</b>	<b>27,223</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
BOND ANTICIPATED NOTE 2003B	1,243	[REDACTED]	1,243 20
<b>Total (Acct. 428):</b>	<b>1,243</b>	<b>0</b>	<b>1,243</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	361		361 23
<b>Total (Acct. 431):</b>	<b>361</b>	<b>0</b>	<b>361</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>28,827</b>	<b>0</b>	<b>28,827</b>
<b>NET INCOME:</b>	<b>652</b>	<b>136,689</b>	<b>137,341</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	7,018,816	0	7,018,816 25
<b>Total (Acct. 216):</b>	<b>7,018,816</b>	<b>0</b>	<b>7,018,816</b>
<b>Balance Transferred from Income (433):</b>			
Derived	652	136,689	137,341 26
<b>Total (Acct. 433):</b>	<b>652</b>	<b>136,689</b>	<b>137,341</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PLANT & INVENTORY ADJ	18,239	0	18,239 27
CONTRIBUTIONS WATER DOCKET 05-US-105	0	1,777,159	1,777,159 28
CONTRIBUTIONS ELECTRIC DOCKET 05-US-105	0	228,995	228,995 29
<b>Total (Acct. 434):</b>	<b>18,239</b>	<b>2,006,154</b>	<b>2,024,393</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
PLANT & INVENTORY ADJ	34,713	0	34,713 30
<b>Total (Acct. 435)--Debit:</b>	<b>34,713</b>	<b>0</b>	<b>34,713</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
DONATIONS TO CITY	0	26,872	26,872 32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>26,872</b>	<b>26,872</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>7,002,994</b>	<b>2,115,971</b>	<b>9,118,965</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)	34,372	24,622			58,994	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	31,499	2,846			34,345	2
Payroll		9,075			9,075	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
OVERHEAD		1,530			1,530	6
<b>Total costs and expenses</b>	<b>31,499</b>	<b>13,451</b>	<b>0</b>	<b>0</b>	<b>44,950</b>	
<b>Net income (or loss)</b>	<b>2,873</b>	<b>11,171</b>	<b>0</b>	<b>0</b>	<b>14,044</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,454,351	5,699,909	0	0	<b>7,154,260</b>	<b>1</b>
Less: interdepartmental sales	25,590	40,563	0	0	<b>66,153</b>	<b>2</b>
Less: interdepartmental rents	0	8,148	0	0	<b>8,148</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		277			<b>277</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>1,428,761</b>	<b>5,650,921</b>	<b>0</b>	<b>0</b>	<b>7,079,682</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	706,793	38,771	745,564	1
Electric operating expenses	687,507	37,712	725,219	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	8,855	486	9,341	6
Other nonutility expenses			0	7
Water utility plant accounts	1,977	109	2,086	8
Electric utility plant accounts	203,409	11,158	214,567	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	28,327	1,554	29,881	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	90,119	(90,119)	0	18
All other accounts	5,999	329	6,328	19
<b>Total Payroll</b>	<b>1,732,986</b>	<b>0</b>	<b>1,732,986</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)	19,376,373	17,295,921	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,352,372	7,334,909	2
<b>Net Utility Plant</b>	<b>11,024,001</b>	<b>9,961,012</b>	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
<b>Total Net Utility Plant</b>	<b>11,024,001</b>	<b>9,961,012</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)	2,610,999	(387,497)	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)	480,941	497,255	15
Other Accounts Receivable (143)	7,240	5,601	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	2,959	2,424	18
Materials and Supplies (151-163)	416,091	722,066	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
<b>Total Current and Accrued Assets</b>	<b>3,518,330</b>	<b>839,949</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	4,662	0	24
Other Deferred Debits (182-186)	67,401	58,941	25
<b>Total Deferred Debits</b>	<b>72,063</b>	<b>58,941</b>	
<b>Total Assets and Other Debits</b>	<b>14,614,394</b>	<b>10,859,902</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)	517,578	467,578	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	9,118,965	7,018,816	28
<b>Total Proprietary Capital</b>	<b>9,636,543</b>	<b>7,486,394</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	3,970,000	0	31
<b>Total Long-Term Debt</b>	<b>3,970,000</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	21,539	0	32
Accounts Payable (232)	791,368	461,256	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	19,709	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	30,906	3,706	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	8,208	8,413	40
Miscellaneous Current and Accrued Liabilities (242)	37,852	32,804	41
<b>Total Current and Accrued Liabilities</b>	<b>889,873</b>	<b>525,888</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	97,673	187,244	43
Other Deferred Credits (253)	20,304	70,175	44
<b>Total Deferred Credits</b>	<b>117,977</b>	<b>257,419</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		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)	0	2,590,201	49
<b>Total Liabilities and Other Credits</b>	<b>14,614,393</b>	<b>10,859,902</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>First of Year:</b>					
Total Utility Plant - First of Year	8,462,978	0	0	8,832,943	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,113,701	0	0	9,086,698	2
Utility Plant in Service - Contributed Plant (101.2)	2,216,393	0	0	548,422	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,411,159				9
<b>Total Utility Plant</b>	<b>9,741,253</b>	<b>0</b>	<b>0</b>	<b>9,635,120</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,205,608	0	0	4,521,962	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	461,431	0	0	163,371	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>3,667,039</b>	<b>0</b>	<b>0</b>	<b>4,685,333</b>	
<b>Net Utility Plant</b>	<b>6,074,214</b>	<b>0</b>	<b>0</b>	<b>4,949,787</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)</b>	3,043,157	4,291,752			<b>7,334,909</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	132,714	254,254			<b>386,968</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,320				<b>13,320</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION	17,246	49,273			<b>66,519</b>	<b>9</b>
Salvage	0	5,948			<b>5,948</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>163,280</b>	<b>309,475</b>	<b>0</b>	<b>0</b>	<b>472,755</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0	32,156			<b>32,156</b>	<b>15</b>
Cost of removal	829	47,109			<b>47,938</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>829</b>	<b>79,265</b>	<b>0</b>	<b>0</b>	<b>80,094</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>3,205,608</b>	<b>4,521,962</b>	<b>0</b>	<b>0</b>	<b>7,727,570</b>	<b>20</b>

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):  
 1. Report the amounts charged to Depreciation Expense (426).  
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0	0			0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	25,206	15,549			40,755	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0	0			0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	436,225	147,822			584,047	10
<b>Total credits</b>	<b>461,431</b>	<b>163,371</b>	<b>0</b>	<b>0</b>	<b>624,802</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0	0			0	13
Cost of removal	0	0			0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>461,431</b>	<b>163,371</b>	<b>0</b>	<b>0</b>	<b>624,802</b>	<b>18</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**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			327,598		327,598	603,482	3
<b>Total Electric Utility</b>					<b>327,598</b>	<b>603,482</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	327,598	603,482	1
Water utility (154)	88,493	118,584	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>416,091</b>	<b>722,066</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>				
BOND ANTICIPATION NOTES 2003B	1,243	428	4,662	1
<b>Total</b>			<u><u>4,662</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></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>		
CONTRIBUTION FOR SEVICES ON 22ND STREET	50,000	2
<b>Balance end of year</b>	<b><u>517,578</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>				<b>0</b>

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
BOND ANTICIPATION NOTE 2003	06/15/2003	12/15/2006	0.00%	3,970,000	1
<b>Total for Account 224</b>				<b><u>3,970,000</u></b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	01/01/2003	12/31/2003	12.00%	21,539	2
<b>Total for Account 231</b>				<b><u>21,539</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	177,644	2
Charged electric department expense	229,691	3
Charged sewer department expense	6,006	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>413,341</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	319,985	6
Social Security taxes	84,653	7
PSC Remainder Assessment	8,373	8
<b>Other (explain):</b>		
WISCONSIN GROSS RECEIPTS TAX	330	9
<b>Total payments and other debits</b>	<b>413,341</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	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>					
BOND ANTICIPATION NOTE 2003B	0	27,223	0	27,223	3
<b>Subtotal</b>	<b>0</b>	<b>27,223</b>	<b>0</b>	<b>27,223</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	3,706	361	384	3,683	4
<b>Subtotal</b>	<b>3,706</b>	<b>361</b>	<b>384</b>	<b>3,683</b>	
<b>Total</b>	<b>3,706</b>	<b>27,584</b>	<b>384</b>	<b>30,906</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	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	75,619	9
Electric	405,322	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>480,941</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	7,240	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>7,240</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Receivables from Municipality (145):</b>		
DUE FROM TAX FUND	2,959	16
<b>Total (Acct. 145):</b>	<b>2,959</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	67,401	19
<b>Total (Acct. 183):</b>	<b>67,401</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>		
		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	21,404	24
COMMUNITY CONTRIBUTION	(1,100)	25
<b>Total (Acct. 253):</b>	<b>20,304</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 contributed plant in service, 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 (101.1)	6,023,874	8,736,029	0	0	14,759,903	1
Materials and Supplies	103,538	465,540	0	0	569,078	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,124,382	4,406,857	0	0	7,531,239	4
Customer Advances for Construction		97,674			97,674	5
CONTRIBUTIONS IN AID OF CONST	2,216,391	536,203			2,752,594	6
<b>Average Net Rate Base</b>	<b>786,639</b>	<b>4,160,835</b>	<b>0</b>	<b>0</b>	<b>4,947,474</b>	
Net Operating Income	(63,752)	41,199	0	0	(22,553)	7
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-8.10%</b>	<b>0.99%</b>	<b>N/A</b>	<b>N/A</b>	<b>-0.46%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

ELECTRIC RATE CHANGE EFFECTIVE APRIL 1, 2003-ESTIMATED INCREASE OF REVENUE OF \$422,164 PER YEAR.

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

WATER UTILITY BOND ANTICIPATED NOTE \$3,970,000

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

WATER UTILITY RATE CASE FILE 5990-WR-103 TO BE EFFECTIVE 1/1/2004  
EXPECTED INCREASE IN REVENUE OF \$477,216

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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NONE

**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	2,213,384	376,817	0	0	0	2,590,201	1
<b>Add credits during year:</b>							
NONE	0					0	2
TEST	1					1	3
<b>Deduct charges (specify):</b>							
CLOSE JAN 2003 PER DOC 05US 105	2,213,385	376,817				2,590,202	4
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,425,871	1,483,782	1
<b>Total Sales of Water</b>	<b>1,425,871</b>	<b>1,483,782</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,088	2,196	2
Miscellaneous Service Revenues (471)	360	775	3
Rents from Water Property (472)	9,734	36,720	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	16,298	7,859	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>28,480</b>	<b>47,550</b>	
<b>Total Operating Revenues</b>	<b>1,454,351</b>	<b>1,531,332</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	6,981	8,251	8
Pumping Expenses (620-633)	83,762	74,535	9
Water Treatment Expenses (640-652)	406,714	384,121	10
Transmission and Distribution Expenses (660-678)	264,496	242,550	11
Customer Accounts Expenses (901-905)	56,908	54,677	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	388,884	295,691	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,207,745</b>	<b>1,059,825</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	132,714	158,429	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	177,644	175,220	17
<b>Total Other Operating Expenses</b>	<b>310,358</b>	<b>333,649</b>	
<b>Total Operating Expenses</b>	<b>1,518,103</b>	<b>1,393,474</b>	
<b>NET OPERATING INCOME</b>	<b>(63,752)</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	2	116	260	1
Commercial	10	236	528	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>12</b>	<b>352</b>	<b>788</b>	
Metered Sales to General Customers (461)				
Residential	4,760	249,510	755,630	4
Commercial	365	65,204	151,697	5
Industrial	232	51,643	83,382	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,357</b>	<b>366,357</b>	<b>990,709</b>	
Private Fire Protection Service (462)	34		18,162	7
Public Fire Protection Service (463)	1		344,595	8
Other Sales to Public Authorities (464)	39	23,395	46,027	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	8	18,951	25,590	12
<b>Total Sales of Water</b>	<b>5,451</b>	<b>409,055</b>	<b>1,425,871</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)	344,595	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>344,595</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,088	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,088</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	360	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>360</b>	
<b>Rents from Water Property (472):</b>		
TOWER SPACE RENTAL	9,734	8
<b>Total Rents from Water Property (472)</b>	<b>9,734</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	7,915	10
<b>Other (specify):</b>		
WELL PERMITS	5,901	11
MISCELLANEOUS	2,482	12
<b>Total Other Water Revenues (474)</b>	<b>16,298</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)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)	2,377	2,232	3
Miscellaneous Expenses (603)	463	434	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)	4,141	5,585	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
<b>Total Source of Supply Expenses</b>	<b>6,981</b>	<b>8,251</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	16,814	12,286	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	36,382	34,160	17
Pumping Labor and Expenses (624)	18,922	15,103	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	7,534	5,698	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	2,056	4,443	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	2,054	2,845	25
<b>Total Pumping Expenses</b>	<b>83,762</b>	<b>74,535</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	32,104	25,984	26
Chemicals (641)	22,485	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)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	265,366	266,845	<b>28</b>
Miscellaneous Expenses (643)	72,663	60,699	<b>29</b>
Rents (644)	926	943	<b>30</b>
Maintenance Supervision and Engineering (650)	3,580	2,734	<b>31</b>
Maintenance of Structures and Improvements (651)	3,945	2,127	<b>32</b>
Maintenance of Water Treatment Equipment (652)	5,645	8,029	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>406,714</b>	<b>384,121</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	13,567	10,585	<b>34</b>
Storage Facilities Expenses (661)	10,165	8,366	<b>35</b>
Transmission and Distribution Lines Expenses (662)	28,103	30,159	<b>36</b>
Meter Expenses (663)	12,139	8,326	<b>37</b>
Customer Installations Expenses (664)	3,903	2,946	<b>38</b>
Miscellaneous Expenses (665)	53,200	50,896	<b>39</b>
Rents (666)	3,071	3,071	<b>40</b>
Maintenance Supervision and Engineering (670)	7,186	5,878	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	665	88	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	62,988	69,450	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	50,899	40,449	<b>46</b>
Maintenance of Meters (676)	1,982	2,019	<b>47</b>
Maintenance of Hydrants (677)	15,860	8,822	<b>48</b>
Maintenance of Miscellaneous Plant (678)	768	1,495	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>264,496</b>	<b>242,550</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	12,706	11,475	<b>51</b>
Customer Records and Collection Expenses (903)	44,202	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)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>56,908</b>	<b>54,677</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	78,644	65,643	<b>56</b>
Office Supplies and Expenses (921)	29,748	31,383	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	12,110	3,288	<b>59</b>
Property Insurance (924)	11,121	6,364	<b>60</b>
Injuries and Damages (925)	38,883	20,288	<b>61</b>
Employee Pensions and Benefits (926)	196,914	153,533	<b>62</b>
Regulatory Commission Expenses (928)	3,598	0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	12,387	10,705	<b>65</b>
Rents (931)	4,150	4,059	<b>66</b>
Maintenance of General Plant (932)	1,329	428	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>388,884</b>	<b>295,691</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,207,745</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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		145,426	145,426	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,006	5,326	2
<b>Net property tax equivalent</b>		<b>139,420</b>	<b>140,100</b>	
Social Security		34,205	32,043	3
PSC Remainder Assessment		4,019	3,077	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>177,644</b>	<b>175,220</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 (total of utility financed and contributed plant), 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		0.218000				3
County tax rate	mills		6.160000				4
Local tax rate	mills		6.923000				5
School tax rate	mills		11.226000				6
Voc. school tax rate	mills		1.761000				7
Other tax rate - Local	mills		1.663000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.951000</b>				<b>10</b>
Less: state credit	mills		1.713000				11
<b>Net tax rate</b>	mills		<b>26.238000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.923000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.987000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.663000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.573000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.951000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.771815</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.238000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.250881</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>8,462,976</b>	8,462,976				22
Materials & Supplies	\$	<b>118,584</b>	118,584				23
<b>Subtotal</b>	\$	<b>8,581,560</b>	<b>8,581,560</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>243,265</b>	243,265				25
<b>Taxable Assets</b>	\$	<b>8,338,295</b>	<b>8,338,295</b>				<b>26</b>
Assessment Ratio	dec.		0.918730				27
<b>Assessed Value</b>	\$	<b>7,660,642</b>	<b>7,660,642</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.250881</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>155,135</b>	<b>155,135</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	144,134					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	145,426					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>145,426</b>					<b>34</b>

**WATER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	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>434,943</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	346,728	265	22
Water Treatment Equipment (332)	645,953	69	23
<b>Total Water Treatment Plant</b>	<b>992,681</b>	<b>334</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

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)			346,993 22
Water Treatment Equipment (332)			646,022 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>993,015</b>

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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>			
Land and Land Rights (340)	10,697		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	252,387	18,197	26
Transmission and Distribution Mains (343)	4,068,746	71,206	27
Fire Mains (344)	0		28
Services (345)	670,241	6,928	29
Meters (346)	493,674	78,226	30
Hydrants (348)	463,006	4,762	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,958,751</b>	<b>179,319</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>600,290</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,147,432</b>	<b>179,653</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,147,432</b>	<b>179,653</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			10,697 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			270,584 26
Transmission and Distribution Mains (343)		(1,731,201)	2,408,751 27
Fire Mains (344)			0 28
Services (345)		(285,179)	391,990 29
Meters (346)			571,900 30
Hydrants (348)		(197,004)	270,764 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>(2,213,384)</b>	<b>3,924,686</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>0</b>	<b>(2,213,384)</b>	<b>6,113,701</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>(2,213,384)</b>	<b>6,113,701</b>

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

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)			0 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>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		3,009	27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>3,009</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>3,009</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>3,009</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		1,731,201	1,734,210 27
Fire Mains (344)			0 28
Services (345)		285,179	285,179 29
Meters (346)			0 30
Hydrants (348)		197,004	197,004 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>2,213,384</b>	<b>2,216,393</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 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>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>2,213,384</b>	<b>2,216,393</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>2,213,384</b>	<b>2,216,393</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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)	137,445	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>137,445</b>		<b>2,685</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	45,061	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)	124,154	4.42%	12,484	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	28,217	4.29%	2,356	15
<b>Total Pumping Plant</b>	<b>197,432</b>		<b>17,211</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	285,781	2.50%	8,672	16
Water Treatment Equipment (332)	429,325	3.24%	20,930	17
<b>Total Water Treatment Plant</b>	<b>715,106</b>		<b>29,602</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	232,281	1.86%	4,864	19
Transmission and Distribution Mains (343)	644,737	0.93%	22,070	20
Fire Mains (344)	0			21
Services (345)	253,806	2.09%	8,120	22
Meters (346)	284,945	5.00%	26,639	23
Hydrants (348)	126,692	1.59%	4,267	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

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					140,130 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	140,130
321					47,432 8
322					0 9
323					0 10
324					0 11
325					136,638 12
326					0 13
327					0 14
328					30,573 15
	0	0	0	0	214,643
331					294,453 16
332					450,255 17
	0	0	0	0	744,708
341					0 18
342					237,145 19
343					666,807 20
344					0 21
345					261,926 22
346					311,584 23
348		829			130,130 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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 AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,542,461</b>		<b>65,960</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	19,278	5.88%	152	27
Computer Equipment (391.1)	15,295	25.00%	510	28
Transportation Equipment (392)	121,043	10.56%	16,690	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	103,897	5.88%	8,657	31
Laboratory Equipment (395)	32,078	5.88%	3,083	32
Power Operated Equipment (396)	278	7.50%	556	33
Communication Equipment (397)	158,844	9.09%	18,174	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>450,713</b>		<b>47,822</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,043,157</b>		<b>163,280</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>3,043,157</b>		<b>163,280</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0	829	0	0	0 25 1,607,592
390					0 26
391					19,430 27
391.1					15,805 28
392					137,733 29
393					0 30
394					112,554 31
395					35,161 32
396					834 33
397					177,018 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	498,535
	0	829	0	0	3,205,608
					0 38
	0	829	0	0	3,205,608

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		0.93%	16,114	20
Fire Mains (344)				21
Services (345)		2.09%	5,960	22
Meters (346)				23
Hydrants (348)		1.59%	3,132	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

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
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				274,328	290,442 20
344					0 21
345				107,991	113,951 22
346					0 23
348				53,906	57,038 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

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 AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>25,206</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>25,206</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>25,206</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	436,225	461,431
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	436,225	461,431
					0 38
	0	0	0	436,225	461,431

## 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 Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January		34,839		<b>34,839</b>	1
February		31,553		<b>31,553</b>	2
March		34,952		<b>34,952</b>	3
April		33,165		<b>33,165</b>	4
May		40,378		<b>40,378</b>	5
June		44,628		<b>44,628</b>	6
July		51,449		<b>51,449</b>	7
August		49,535		<b>49,535</b>	8
September		40,923		<b>40,923</b>	9
October		32,802		<b>32,802</b>	10
November		29,782		<b>29,782</b>	11
December		30,431		<b>30,431</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>454,437</b>	<b>0</b>	<b>454,437</b>	
Less: Water sold				409,055	13
Volume pumped but not sold				<b>45,382</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				10,136	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>10,136</b>	19
Volume pumped but unaccounted for				<b>35,246</b>	20
Percent of water lost				<b>8%</b>	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.)				2,283	23
Date of maximum: 7/24/2003					24
Cause of maximum:					25
HOT SUMMER DAY					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				704	26
Date of minimum: 11/29/2003					27
Total KWH used for pumping for the year				393,360	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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### SOURCES OF WATER SUPPLY - GROUND WATERS

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

### SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
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	700	1,500	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U S MOTORS	WAUKESHA	22 23
Year Installed	1938	2002	1963	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	10	50	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			23
Year Installed			24
Type			25
Horsepower			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	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	<b>475</b>	<b>1</b>
M	D	4.000	32,567	0	0	0	<b>32,567</b>	<b>2</b>
M	D	6.000	210,116	185	0	0	<b>210,301</b>	<b>3</b>
M	D	8.000	43,307	0	0	0	<b>43,307</b>	<b>4</b>
M	D	10.000	21,141	0	0	0	<b>21,141</b>	<b>5</b>
M	D	12.000	48,304	2,752	0	0	<b>51,056</b>	<b>6</b>
M	T	12.000	11,108	0	0	0	<b>11,108</b>	<b>7</b>
M	D	14.000	4,486	0	0	0	<b>4,486</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>371,504</b>	<b>2,937</b>	<b>0</b>	<b>0</b>	<b>374,441</b>	
<b>Total Utility</b>			<b>371,504</b>	<b>2,937</b>	<b>0</b>	<b>0</b>	<b>374,441</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	1,562	0	0	0	1,562		2
M	1.000	894	41	0	0	935		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	0	0	56		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>42</b>	<b>0</b>	<b>0</b>	<b>5,720</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	5,250	396	0	0	5,646	843	1
1.000	167	0	0	0	167	0	2
1.500	41	0	0	0	41	0	3
2.000	78	0	0	0	78	2	4
3.000	18	0	0	0	18	0	5
4.000	11	0	0	0	11	0	6
6.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>5,566</b>	<b>396</b>	<b>0</b>	<b>0</b>	<b>5,962</b>	<b>845</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	4,744	223	8	8	2	661	5,646	1
1.000	16	75	6	4	1	65	167	2
1.500	0	26	1	5	0	9	41	3
2.000	0	34	8	17	4	15	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>4,760</b>	<b>365</b>	<b>32</b>	<b>39</b>	<b>8</b>	<b>758</b>	<b>5,962</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	4			603	2
<b>Total Fire Hydrants</b>	<b>599</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>603</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:	628
Number of distribution system valves end of year:	984
Number of distribution valves operated during year:	343

### WATER OPERATING SECTION FOOTNOTES

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

##### General footnotes

Acct 643-Misc Water Treatment-increase of \$11,964-Large increase in WPS Charges and Payroll allocation change  
Acct 675-Maintenance of services-up \$10,450-Increased Wages and Transportation Charges Increase in service work.  
Acct 920-Admin & Gen salaries up \$10,001 Change in allocation of Payroll  
Acct 925-INJURIES & DAMAGES-up \$18,595WC Wrongful Death Payment of \$15000& Increase in Insurance Premium  
Acct 926-EMPLOYEE PENSION & BENEFITS UP \$43,381 26% INCREASE IN HEALTH INS PREM & INCREASE IN PENSION COSTS

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#### Property Tax Equivalent (Water) (Page W-07)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

PER DAVE BUSS UTILITY PLANT ON THIS PAGE INCLUDES CWIP OF \$315,546

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

CITY OF TWO RIVERS ADOPTED RESOLUTION FREEZING PAYMENT AT 2002 LEVEL ON 10/06/2003

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#### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

##### General footnotes

CONTRIBUTION PLANT TRANSFER PER DOCKET 05-US-105

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#### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

CONTRIBUTED PLANT ADJUSTMENT PER DOCKET 052-US-105

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#### Pumping and Purchased Water Statistics (Page W-16)

##### General footnotes

NO WATER PURCHASED ACCT 602 ALLOCATION IN ERROR

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#### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

FINANCED BY OPERATIONS

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#### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

FINANCED BY OPERATIONS

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	5,656,057	5,481,256	1
<b>Total Sales of Electricity</b>	<b>5,656,057</b>	<b>5,481,256</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	8,337	6,556	2
Miscellaneous Service Revenues (451)	1,864	2,178	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	30,885	32,335	5
Interdepartmental Rents (455)	8,148	8,074	6
Other Electric Revenues (456)	(5,382)	(9,529)	7
<b>Total Other Operating Revenues</b>	<b>43,852</b>	<b>39,614</b>	
<b>Total Operating Revenues</b>	<b>5,699,909</b>	<b>5,520,870</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	4,132,035	4,096,901	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	433,486	454,090	10
Customer Accounts Expenses (901-905)	141,733	138,741	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	467,511	453,598	13
<b>Total Operation and Maintenance Expenses</b>	<b>5,174,765</b>	<b>5,143,330</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	254,254	248,813	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	229,691	210,265	16
<b>Total Other Expenses</b>	<b>483,945</b>	<b>459,078</b>	
<b>Total Operating Expenses</b>	<b>5,658,710</b>	<b>5,602,408</b>	
<b>NET OPERATING INCOME</b>	<b>41,199</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	8,337	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,337</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	1,864	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,864</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	27,214	5
MISCELLANEOUS	3,671	6
<b>Total Rent from Electric Property (454)</b>	<b>30,885</b>	
<b>Interdepartmental Rents (455):</b>		
MISCELLANEOUS	8,148	7
<b>Total Interdepartmental Rents (455)</b>	<b>8,148</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	(5,382)	8
<b>Total Other Electric Revenues (456)</b>	<b>(5,382)</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)	This Year (b)	Last Year (c)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)		0	<b>28</b>
Rents (550)		0	<b>29</b>
Maintenance Supervision and Engineering (551)		0	<b>30</b>
Maintenance of Structures (552)		0	<b>31</b>
Maintenance of Generating and Electric Plant (553)		0	<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	4,132,035	4,096,901	<b>34</b>
System Control and Load Dispatching (556)		0	<b>35</b>
Other Expenses (557)		0	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>4,132,035</b>	<b>4,096,901</b>	
<b>Total Power Production Expenses</b>	<b>4,132,035</b>	<b>4,096,901</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)		0	<b>37</b>
Load Dispatching (561)		0	<b>38</b>
Station Expenses (562)		0	<b>39</b>
Overhead Line Expenses (563)		0	<b>40</b>
Underground Line Expenses (564)		0	<b>41</b>
Miscellaneous Transmission Expenses (566)		0	<b>42</b>
Rents (567)		0	<b>43</b>
Maintenance Supervision and Engineering (568)		0	<b>44</b>
Maintenance of Structures (569)		0	<b>45</b>
Maintenance of Station Equipment (570)		0	<b>46</b>
Maintenance of Overhead Lines (571)		0	<b>47</b>
Maintenance of Underground Lines (572)		0	<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)		0	<b>49</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	10,359	9,478	<b>50</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)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	<b>51</b>
Station Expenses (582)	59,801	60,230	<b>52</b>
Overhead Line Expenses (583)	57,511	37,234	<b>53</b>
Underground Line Expenses (584)	27,977	37,766	<b>54</b>
Street Lighting and Signal System Expenses (585)	5	9,777	<b>55</b>
Meter Expenses (586)	41,572	35,635	<b>56</b>
Customer Installations Expenses (587)	6,452	5,889	<b>57</b>
Miscellaneous Distribution Expenses (588)	107,466	140,884	<b>58</b>
Rents (589)		0	<b>59</b>
Maintenance Supervision and Engineering (590)	11,142	9,996	<b>60</b>
Maintenance of Structures (591)	0	0	<b>61</b>
Maintenance of Station Equipment (592)	11,287	15,107	<b>62</b>
Maintenance of Overhead Lines (593)	76,201	68,516	<b>63</b>
Maintenance of Underground Lines (594)	7,319	4,221	<b>64</b>
Maintenance of Line Transformers (595)	2,006	1,953	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)	13,053	16,829	<b>66</b>
Maintenance of Meters (597)	147	0	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)	1,188	575	<b>68</b>
<b>Total Distribution Expenses</b>	<b>433,486</b>	<b>454,090</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>69</b>
Meter Reading Expenses (902)	37,407	38,001	<b>70</b>
Customer Records and Collection Expenses (903)	104,049	98,700	<b>71</b>
Uncollectible Accounts (904)	277	2,040	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>141,733</b>	<b>138,741</b>	
<b>SALES EXPENSES</b>			
Supervision (911)	0	0	<b>74</b>
Demonstrating and Selling Expenses (912)	0	0	<b>75</b>
Advertising Expenses (913)	0	0	<b>76</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)	This Year (b)	Last Year (c)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)	0	0	<b>77</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	85,812	77,764	<b>78</b>
Office Supplies and Expenses (921)	41,844	46,305	<b>79</b>
Administrative Expenses Transferred -- Credit (922)	5,456	0	<b>80</b>
Outside Services Employed (923)	10,493	3,636	<b>81</b>
Property Insurance (924)	593	341	<b>82</b>
Injuries and Damages (925)	24,362	19,275	<b>83</b>
Employee Pensions and Benefits (926)	236,131	213,456	<b>84</b>
Regulatory Commission Expenses (928)	5,528	3,191	<b>85</b>
Duplicate Charges -- Credit (929)	0	0	<b>86</b>
Miscellaneous General Expenses (930)	57,404	63,749	<b>87</b>
Rents (931)	0	0	<b>88</b>
Maintenance of General Plant (932)	10,800	25,881	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>467,511</b>	<b>453,598</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>5,174,765</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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		174,559	166,857	1
Social Security		50,448	39,760	2
Wisconsin Gross Receipts Tax		330	314	3
PSC Remainder Assessment		4,354	3,334	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>229,691</u></b>	<b><u>210,265</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), 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>							
State tax rate	mills		0.218000				2
County tax rate	mills		6.160000				3
Local tax rate	mills		6.923000				4
School tax rate	mills		11.226000				5
Voc. school tax rate	mills		1.761000				6
Other tax rate - Local	mills		1.663000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>27.951000</b>				<b>9</b>
Less: state credit	mills		1.713000				10
<b>Net tax rate</b>	mills		<b>26.238000</b>				<b>11</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		<b>6.923000</b>				12
Combined School Tax Rate	mills		<b>12.987000</b>				13
Other Tax Rate - Local	mills		<b>1.663000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>21.573000</b>				<b>15</b>
<b>Total Tax Rate</b>	mills		<b>27.951000</b>				<b>16</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.771815</b>				<b>17</b>
<b>Total tax net of state credit</b>	mills		<b>26.238000</b>				<b>18</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.250881</b>				<b>19</b>
Utility Plant, Jan. 1	\$	<b>8,832,940</b>	8,832,940				20
Materials & Supplies	\$	<b>603,482</b>	603,482				21
<b>Subtotal</b>	\$	<b>9,436,422</b>	<b>9,436,422</b>				22
Less: Plant Outside Limits	\$	<b>54,079</b>	54,079				23
<b>Taxable Assets</b>	\$	<b>9,382,343</b>	<b>9,382,343</b>				24
Assessment Ratio	dec.		0.918730				25
<b>Assessed Value</b>	\$	<b>8,619,840</b>	<b>8,619,840</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>20.250881</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>174,559</b>	<b>174,559</b>				28
Tax Equivalent per 1994 PSC Report	\$	153,107					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>174,559</b>					<b>31</b>

**ELECTRIC UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

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>

## ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
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>			
Land and Land Rights (350)	0		25
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)	597,477	32,036	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,174,113	65,860	38
Overhead Conductors and Devices (365)	1,303,084	58,419	39
Underground Conduit (366)	424,416	218,176	40
Underground Conductors and Devices (367)	595,174	57,818	41
Line Transformers (368)	1,488,098	223,658	42
Services (369)	619,574	20,175	43
Meters (370)	430,216	49,249	44
Installations on Customers' Premises (371)	31,466	2,736	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	643,536		47
<b>Total Distribution Plant</b>	<b>7,321,089</b>	<b>728,127</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	6,331	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	1,328	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
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)			629,513 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	11,839	(102,048)	1,126,086 38
Overhead Conductors and Devices (365)	13,298	(113,257)	1,234,948 39
Underground Conduit (366)			642,592 40
Underground Conductors and Devices (367)		(51,729)	601,263 41
Line Transformers (368)			1,711,756 42
Services (369)	4,844	(53,850)	581,055 43
Meters (370)			479,465 44
Installations on Customers' Premises (371)	138		34,064 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,037	(55,933)	585,566 47
<b>Total Distribution Plant</b>	<b>32,156</b>	<b>(376,817)</b>	<b>7,640,243</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)			107,484 50
Computer Equipment (391.1)			84,725 51
Transportation Equipment (392)	0	(2,379)	636,235 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			184,895 54

**ELECTRIC UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

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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>			
Laboratory Equipment (395)	34,888		<b>55</b>
Power Operated Equipment (396)	22,391		<b>56</b>
Communication Equipment (397)	36,954	86	<b>57</b>
Miscellaneous Equipment (398)	0		<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>1,441,089</b>	<b>7,745</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,762,178</b>	<b>735,872</b>	
Common Utility Plant Allocated to Electric Department	0		<b>60</b>
<b>Total utility plant in service</b>	<b>8,762,178</b>	<b>735,872</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			34,888 55
Power Operated Equipment (396)			22,391 56
Communication Equipment (397)			37,040 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>(2,379)</b>	<b>1,446,455</b>
<b>Total utility plant in service directly assignable</b>	<b>32,156</b>	<b>(379,196)</b>	<b>9,086,698</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>32,156</b>	<b>(379,196)</b>	<b>9,086,698</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

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>

## ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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>			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)		54,870	38
Overhead Conductors and Devices (365)		59,983	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)		23,562	41
Line Transformers (368)			42
Services (369)		24,522	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)		8,668	47
<b>Total Distribution Plant</b>	<b>0</b>	<b>171,605</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
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)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		102,048	156,918 38
Overhead Conductors and Devices (365)		113,257	173,240 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		51,729	75,291 41
Line Transformers (368)			0 42
Services (369)		53,850	78,372 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		55,933	64,601 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>376,817</b>	<b>548,422</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

**ELECTRIC UTILITY PLANT IN SERVICE**  
**--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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>		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>171,605</u>
Common Utility Plant Allocated to Electric Department		60
<b>Total utility plant in service</b>	<u>0</u>	<u>171,605</u>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>376,817</b>	<b>548,422</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>376,817</b>	<b>548,422</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

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.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					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**  
**--Plant Financed by Utility or Municipality--**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	414,376	2.63%	16,135	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	525,571	3.14%	34,643	30
Overhead Conductors and Devices (365)	431,679	2.94%	35,768	31
Underground Conduit (366)	257,039	2.50%	13,337	32
Underground Conductors and Devices (367)	221,496	3.33%	19,059	33
Line Transformers (368)	700,130	3.17%	50,718	34
Services (369)	354,055	3.67%	21,044	35
Meters (370)	288,082	3.33%	15,146	36
Installations on Customers' Premises (371)	5,748	5.00%	1,638	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	167,974	4.35%	25,152	39
<b>Total Distribution Plant</b>	<b>3,366,150</b>		<b>232,640</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	171,170	2.33%	7,630	40
Office Furniture and Equipment (391)	203,914	11.88%	0	41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	412,762	7.73%	49,273	43
Stores Equipment (393)	0	5.00%		44
Tools, Shop and Garage Equipment (394)	79,450	4.55%	8,382	45
Laboratory Equipment (395)	24,134	4.17%	1,455	46
Power Operated Equipment (396)	840	7.50%	1,679	47
Communication Equipment (397)	33,332	6.67%	2,468	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>925,602</b>		<b>70,887</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,291,752</b>		<b>303,527</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
361					0 27
362					430,511 28
363					0 29
364	11,839	14,979	1,975		535,371 30
365	13,298	18,691	1,893		437,351 31
366		1,223	137		269,290 32
367		1,973	530		239,112 33
368		1,353			749,495 34
369	4,844	8,101			362,154 35
370					303,228 36
371	138	34			7,214 37
372					0 38
373	2,037	700	1,413		191,802 39
	<b>32,156</b>	<b>47,054</b>	<b>5,948</b>	<b>0</b>	<b>3,525,528</b>
390					178,800 40
391				(84,725)	119,189 41
391.1				84,725	84,725 42
392	0				462,035 43
393					0 44
394					87,832 45
395					25,589 46
396					2,519 47
397		55			35,745 48
398					0 49
399					0 50
	<b>0</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>996,434</b>
	<b>32,156</b>	<b>47,109</b>	<b>5,948</b>	<b>0</b>	<b>4,521,962</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC  
--Plant Financed by Utility or Municipality--**

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>4,291,752</u></u>		<u><u>303,527</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	32,156	47,109	5,948	0	4,521,962

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Contributions--**

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

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

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					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

### --Plant Financed by Contributions--

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)				26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)		3.14%	3,934	30
Overhead Conductors and Devices (365)		2.94%	4,088	31
Underground Conduit (366)				32
Underground Conductors and Devices (367)		3.33%	2,115	33
Line Transformers (368)				34
Services (369)		3.67%	2,426	35
Meters (370)		5.00%	0	36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)		4.35%	2,986	39
<b>Total Distribution Plant</b>	<u>0</u>		<u>15,549</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
<b>Total General Plant</b>	<u>0</u>		<u>0</u>	
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>15,549</u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

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					0 28
363					0 29
364				45,680	49,614 30
365				37,519	41,607 31
366					0 32
367				19,251	21,366 33
368					0 34
369				30,773	33,199 35
370				0	0 36
371					0 37
372					0 38
373				14,599	17,585 39
	0	0	0	147,822	163,371
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	147,822	163,371

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC  
--Plant Financed by Contributions--**

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			51
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>15,549</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	147,822	163,371

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	16,269	Monday	01/27/2003	18:00	9,075	1
February	02	15,523	Tuesday	02/11/2003	11:00	8,032	2
March	03	15,463	Monday	03/10/2003	11:00	8,429	3
April	04	15,039	Monday	04/07/2003	11:00	7,779	4
May	05	14,586	Monday	05/05/2003	11:00	7,737	5
June	06	15,533	Wednesday	06/25/2003	15:00	7,725	6
July	07	16,914	Tuesday	07/15/2003	14:00	8,884	7
August	08	20,795	Thursday	08/21/2003	14:00	9,710	8
September	09	17,539	Thursday	09/11/2003	14:00	8,484	9
October	10	14,424	Wednesday	10/08/2003	12:00	8,057	10
November	11	15,554	Monday	11/24/2003	18:00	7,788	11
December	12	16,562	Thursday	12/18/2003	18:00	8,619	12
<b>Total</b>		<b>194,201</b>				<b>100,319</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	100,322	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>100,322</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	93,727	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	25	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	364	22
<b>Total Used by Company</b>	<b>389</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>94,116</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	6,206	27
<b>Total Energy Losses</b>	<b>6,206</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.1861%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>100,322</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	168	1
RESIDENTIAL	RG-1	5,553	35,810	2
<b>Total Sales for Residential Sales</b>		<b>5,599</b>	<b>35,978</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	530	16,158	3
LARGE POWER (100KW)	CP-1	15	6,621	4
LARGE POWER (200KW)	CP-2	16	17,992	5
LARGE POWER (1000KW)	CP-3	3	15,872	6
INTERDEPARTMENTAL	MP-1	9	282	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>573</b>	<b>56,925</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	824	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>824</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>6,173</b>	<b>93,727</b>	

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		12,986	36	13,022	1
		2,437,752	31,781	2,469,533	2
<b>0</b>	<b>0</b>	<b>2,450,738</b>	<b>31,817</b>	<b>2,482,555</b>	
0	0	1,063,387	13,788	1,077,175	3
20,243	24,639	325,351	4,340	329,691	4
59,709	66,920	906,969	11,824	918,793	5
34,930	35,306	652,061	12,061	664,122	6
		39,826	737	40,563	7
<b>114,882</b>	<b>126,865</b>	<b>2,987,594</b>	<b>42,750</b>	<b>3,030,344</b>	
		142,763	395	143,158	8
<b>0</b>	<b>0</b>	<b>142,763</b>	<b>395</b>	<b>143,158</b>	
				0	9
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>114,882</b>	<b>126,865</b>	<b>5,581,095</b>	<b>74,962</b>	<b>5,656,057</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	194,201				6
Average load factor	<b>70.7641%</b>				7
Total Cost of Purchased Power	4,132,035				8
Average cost per kWh	<b>0.0412</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	4,469	4,606			12
February	3,957	4,075			13
March	4,009	4,420			14
April	3,984	3,795			15
May	3,780	3,957			16
June	3,887	3,839			17
July	4,462	4,422			18
August	4,751	4,959			19
September	4,222	4,262			20
October	4,189	3,868			21
November	3,555	4,233			22
December	4,280	4,339			23
<b>Total kWh (000)</b>	<b>49,545</b>	<b>50,775</b>			24

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

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<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	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

### 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 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	20,795					7
Dt and Hr of Such Maximum Demand	08/21/2003					8
	14:00					9
Kwh Output	100,322					10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
						32
Kwh Output						33

**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	6,630	1,220	65,478	1
Acquired during year	100	13	1,638	2
<b>Total</b>	<b>6,730</b>	<b>1,233</b>	<b>67,116</b>	<b>3</b>
Retired during year	104	36	2,702	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>6,626</b>	<b>1,197</b>	<b>64,414</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	6,163	966	42,414	8
In utility's use	9			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	454	231	22,000	12
<b>Total end of year</b>	<b>6,626</b>	<b>1,197</b>	<b>64,414</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	3	1,442	1
Sodium Vapor	100	383	178,557	2
Sodium Vapor	150	352	246,843	3
Sodium Vapor	200	160	150,608	4
Sodium Vapor	250	39	48,777	5
Sodium Vapor	400	1	2,002	6
<b>Total</b>		<b>938</b>	<b>628,229</b>	
<b>Ornamental</b>				
Sodium Vapor	100	12	5,629	7
Sodium Vapor	200	52	48,747	8
Sodium Vapor	250	33	41,273	9
Sodium Vapor	400	39	76,826	10
<b>Total</b>		<b>136</b>	<b>172,475</b>	
<b>Other</b>				
Other	200	25	23,533	11
<b>Total</b>		<b>25</b>	<b>23,533</b>	

**ELECTRIC OPERATING SECTION FOOTNOTES**

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

**General footnotes**

Acct 583-OVERHEAD LINE EXPENSE UP \$20,277. CAPITAL ITEM CHARGED IN ERROR IN AMOUNT OF \$24,168.WILL BE ADJUSTED IN 2004 AS PRIOR PERIOD ADJUSTMENT.  
Acct 588-MISC DISTRIBUTION EXPENSE.\$33,418 LESS THAN LAST YEAR.DIFFERENT PAYROLL ALLOCATION.  
Acct 926-UP \$22,675 DUE TO 20% INCREASE IN HEALTH INSURANCE COSTS AND INCREASED RETIREMENT CONTRIBUTIONS.  
Acct 932 DOWN \$15,081.NORMAL FLUCTUATION IN BUSINESS

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**Property Tax Equivalent (Electric) (Page E-05)**

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

PER DAVE BUSS INCLUDES CWIP OF 70,765

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**Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)**

If Adjustments for any account are nonzero, please explain.

ALL ADJUSTMENTS ARE FOR CONTRIBUTED PLANT TRANSFERS FOR PRIOR YEARS- per docket 05-us-105

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**Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)**

If Adjustments for any account are nonzero, please explain.

ADJUST FOR CONTRIBUTED PLANT AS 12/31/2002 per docket 05-US-105

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**Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)**

**General footnotes**

ACCT 391 AND 391.1 REALLOCATE RESERVE TO MATCH ASSET BALANCE.NOTE OVER DEPRECIATED 391. WILL CORRECT IN 2004