



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, 1998

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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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** TWO RIVERS WATER & LIGHT UTILITY

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

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

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS JANE E KAMINSKY  
**Title:** CUSTOMER SERVICE 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:** JKAMINSKY@WPPISYS.ORG

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

**Name:** NONE  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**Name:** JONET & FOUNTAIN  
**Title:**

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

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

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

**E-mail Address:**

**Date of most recent audit report:** 3/27/1998

**Period covered by most recent audit:** YEAR ENDING DECEMBER 31, 1997

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR ANTHONY D ROACH

**Title:** ADMINISTRATIVE SERVICES/FINANCE DIRECTOR

**Office Address:**

1717 E PARK STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241

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

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

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

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**Name:** MR GREGORY E BUCKLEY

**Title:** CITY MANAGER

**Office Address:**

1717 E PARK STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241

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

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

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

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**Name:** MR WILLIAM CT PAPPATHOPOULOS

**Title:** UTILITIES DIRECTOR

**Office Address:**

1415 LAKE STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241

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

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

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

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**Name of utility commission/committee:**

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

MR KEVIN R JUUL, CHAIRMAN, PUB UTIL COMMITTEE

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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, as provided by Wis. Stat. § 66.077 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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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,412,216	6,024,018	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	5,273,081	4,967,974	2
Depreciation Expense (403)	362,470	345,144	3
Amortization Expense (404-407)	9,612	9,612	4
Taxes (408)	369,823	371,253	5
<b>Total Operating Expenses</b>	<b>6,014,986</b>	<b>5,693,983</b>	
<b>Net Operating Income</b>	<b>397,230</b>	<b>330,035</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>397,230</b>	<b>330,035</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	20,582	27,014	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>20,582</b>	<b>27,014</b>	
<b>Total Income</b>	<b>417,812</b>	<b>357,049</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>417,812</b>	<b>357,049</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,225	554	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>1,225</b>	<b>554</b>	
<b>Net Income</b>	<b>416,587</b>	<b>356,495</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,224,828	5,883,899	20
Balance Transferred from Income (433)	416,587	356,495	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	13,983	15,566	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,627,432</b>	<b>6,224,828</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
NONE		5
<b>Total (Acct. 419):</b>	<b>0</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
DONATIONS TO CITY	13,983	12
<b>Total (Acct. 439)--Debit:</b>	<b>13,983</b>	

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

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	104,984	20,165			<b>125,149</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll	60,957	11,009			<b>71,966</b>	<b>3</b>
Materials	1,811	1,465			<b>3,276</b>	<b>4</b>
Taxes	4,663	845			<b>5,508</b>	<b>5</b>
<b>Other (list by major classes):</b>						
PENSION	7,880	1,420			<b>9,300</b>	<b>6</b>
TRUCKS	107	2,783			<b>2,890</b>	<b>7</b>
HEALTH INSURANCE	8,914	1,637			<b>10,551</b>	<b>8</b>
STORES	0	1,076			<b>1,076</b>	<b>9</b>
<b>Total costs and expenses</b>	<b>84,332</b>	<b>20,235</b>	<b>0</b>	<b>0</b>	<b>104,567</b>	
<b>Net income (or loss)</b>	<b>20,652</b>	<b>(70)</b>	<b>0</b>	<b>0</b>	<b>20,582</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,430,372	4,981,844	0	0	6,412,216	1
Less: interdepartmental sales	30,102	35,661	0	0	65,763	2
Less: interdepartmental rents	0	7,039	0	0	7,039	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	1,129	0	0	1,129	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,400,270</b>	<b>4,938,015</b>	<b>0</b>	<b>0</b>	<b>6,338,285</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	0	451,669	<b>451,669</b>	<b>1</b>
Electric operating expenses	0	558,680	<b>558,680</b>	<b>2</b>
Gas operating expenses	0	0	<b>0</b>	<b>3</b>
Heating operating expenses	0	0	<b>0</b>	<b>4</b>
Sewer operating expenses	0	0	<b>0</b>	<b>5</b>
Merchandising and jobbing	0	97,305	<b>97,305</b>	<b>6</b>
Other nonutility expenses	0	0	<b>0</b>	<b>7</b>
Water utility plant accounts	0	5,553	<b>5,553</b>	<b>8</b>
Electric utility plant accounts	0	80,287	<b>80,287</b>	<b>9</b>
Gas utility plant accounts	0	0	<b>0</b>	<b>10</b>
Heating utility plant accounts	0	0	<b>0</b>	<b>11</b>
Sewer utility plant accounts	0	0	<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	0	3,513	<b>3,513</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	0	21,542	<b>21,542</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	<b>17</b>
Clearing accounts	1,278,299	(1,278,299)	<b>0</b>	<b>18</b>
All other accounts	0	59,750	<b>59,750</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,278,299</b>	<b>0</b>	<b>1,278,299</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)	14,345,338	13,969,002	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,011,994	5,685,484	2
<b>Net Utility Plant</b>	<b>8,333,344</b>	<b>8,283,518</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>8,333,344</b>	<b>8,283,518</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)	564,020	290,156	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	50	50	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	285,906	348,914	15
Other Accounts Receivable (143)	13,463	22,296	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	3,156	2,343	18
Materials and Supplies (151-163)	639,091	605,560	19
Prepayments (165)	602	602	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>1,506,288</b>	<b>1,269,921</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	28,936	38,548	25
<b>Total Deferred Debits</b>	<b>28,936</b>	<b>38,548</b>	
<b>Total Assets and Other Debits</b>	<b>9,868,568</b>	<b>9,591,987</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	467,578	467,578	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	6,627,432	6,224,828	28
<b>Total Proprietary Capital</b>	<b>7,095,010</b>	<b>6,692,406</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	371,069	473,656	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	21,590	22,500	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	2,775	4,000	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	32,875	34,586	41
<b>Total Current and Accrued Liabilities</b>	<b>428,309</b>	<b>534,742</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	25,792	100,770	43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>25,792</b>	<b>100,770</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)	2,319,457	2,264,069	49
<b>Total Liabilities and Other Credits</b>	<b>9,868,568</b>	<b>9,591,987</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,256,433	0	0	7,088,905	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	0			0	7
<b>Total Utility Plant</b>	<b>7,256,433</b>	<b>0</b>	<b>0</b>	<b>7,088,905</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,480,669	0	0	3,531,325	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>2,480,669</b>	<b>0</b>	<b>0</b>	<b>3,531,325</b>	
<b>Net Utility Plant</b>	<b>4,775,764</b>	<b>0</b>	<b>0</b>	<b>3,557,580</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,342,364	3,343,120			5,685,484	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	141,882	220,588			362,470	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	859	4,814			5,673	10
Other credits (specify):						11
TRANSPORTATION	23,418	38,956			62,374	12
<b>Total credits</b>	<b>166,159</b>	<b>264,358</b>	<b>0</b>	<b>0</b>	<b>430,517</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	23,739	48,798			72,537	15
Cost of removal	4,115	27,355			31,470	16
Other debits (specify):						17
NONE	0	0			0	18
<b>Total debits</b>	<b>27,854</b>	<b>76,153</b>	<b>0</b>	<b>0</b>	<b>104,007</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,480,669</b>	<b>3,531,325</b>	<b>0</b>	<b>0</b>	<b>6,011,994</b>	<b>20</b>
						21
						22

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			518,361		518,361	504,836	3
<b>Total Electric Utility</b>					<b>518,361</b>	<b>504,836</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	518,361	504,836	1
Water utility (154)	120,730	100,724	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>639,091</b>	<b>605,560</b>	

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

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

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

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

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

Particulars (a)	Amount (b)
Balance first of year	467,578 1
<b>Changes during year (explain):</b>	
NONE	0 2
<b>Balance end of year</b>	<b><u>467,578</u></b>

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

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

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

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	173,067	2
Charged electric department expense	196,756	3
Charged sewer department expense	7,702	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>377,525</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	297,577	6
Social Security taxes	72,240	7
PSC Remainder Assessment	7,708	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>377,525</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	4,000	1,225	2,450	2,775	4
<b>Subtotal</b>	<b>4,000</b>	<b>1,225</b>	<b>2,450</b>	<b>2,775</b>	
<b>Total</b>	<b>4,000</b>	<b>1,225</b>	<b>2,450</b>	<b>2,775</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,101,839	162,230	0	0	0	<b>2,264,069</b>	1
<b>Add credits during year:</b>							
For Services	3,625	34,482				<b>38,107</b>	2
For Mains	15,737					<b>15,737</b>	3
<b>Other (specify):</b>							
Water Meters	1,544					<b>1,544</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>2,122,745</b>	<b>196,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,319,457</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	703,653					<b>703,653</b>	6

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE	0	5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	58,575	9
Electric	227,331	10
Sewer (Regulated)	0	11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 142):</b>	<b>285,906</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	13,463	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>13,463</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	3,156	16
<b>Total (Acct. 145):</b>	<b>3,156</b>	
<b>Prepayments (165):</b>		
CUSTOMER PREPAYMENTS	602	17
<b>Total (Acct. 165):</b>	<b>602</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
DEMAND SIDE MANAGEMENT	10,971	22
DEFERRED DEBIT/PURCHASED POWER REFUND	17,965	23
<b>Total (Acct. 186):</b>	<b>28,936</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	25
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	7,139,632	6,974,965	0	0	14,114,597	1
Materials and Supplies	110,727	511,598	0	0	622,325	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation	2,411,516	3,437,222	0	0	5,848,738	4
Customer Advances for Construction		63,281			63,281	5
Contributions in Aid of Construction	2,112,292	179,471	0	0	2,291,763	6
<b>Other (specify):</b>						
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>2,726,551</b>	<b>3,806,589</b>	<b>0</b>	<b>0</b>	<b>6,533,140</b>	
Net Operating Income	253,004	144,226	0	0	397,230	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>9.28%</b>	<b>3.79%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.08%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	467,578	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,426,130	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>6,893,708</b>	
<b>Net Income</b>		
Net Income	416,587	5
<b>Percent Return on Proprietary Capital</b>	<b>6.04%</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.**

The Two Rivers Water Utility had a water rate increase (PSCW Authorization 5990-WQ-100 Amendment No. 38) go into effect for all service rendered on and after July 1, 1998.

During 1999, the Two Rivers Water Utility will be filing another simplified rate increase pursuant the requirements as established by the PSC. We are planning to have these new rates go into effect for all service rendered on and after July 1, 1999.

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

For Demand Side Management amortization, PSC authorization was given on 10/20/89 with 5990-EB-101 and 5990-EB-102.

For Deferred Debit/Purchased Power Refund, this dollar amount has been on the utilities books for over the past 4 years. The last correspondence that I can find in the file refers to letters to Mr. Jerry Albrecht at the PSC in 1993.

PSC note: purchased power refund mentioned above was actually an "unidentified amount" needed to balance books when new computer system was installed by city in 1995. City personnel did not consult with utility and detail is now unknown. The amount will be written off to earned surplus in 1999. 6/16/99 ele

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

Ms. Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs  
Public Service Commission of Wisconsin  
PO Box 7894  
Madison, Wisconsin 53707-7854

1998 Analytical Review DWCCA-5990-ELE

Dear Ms. Engelke:

This e-mail response, Ms. Engelke, is being sent regarding the information you requested in your June 8, 1999 Analytical Review Letter for the Two Rivers Municipal Utility (DWCCA-5990-ELE).

In response to Item 1, effective January 1, 1999, the Two Rivers Water Utility will begin using the depreciation rate of 5.88% as authorized for Account 391 - Office Furniture & Equipment. Please note we will also continue to use the depreciation rate of 25% for Account 391.1 - Computer Equipment.

With respect to Item 2 - testing of 3" and 4" water meters, I contacted William Pappathopoulos, Utilities Director and received the attached response (LARGEMET). (see muni file, ok per ele)

In response to Item 3 to provide a brief explanation for the \$80,515 increase in Electric Operation & Maintenance Expenses, please see the attached file (PSC98REV.WK4). This spreadsheet provides line item explanations for the increases in these accounts. (see muni file, ok per ele)

If you have any other questions or concerns regarding my response to your review, please do not hesitate to contact me at your earliest convenience. Per your letter, if I do not hear from you regarding this response, I will consider our review closed.

Sincerely,

Jane E. Kaminsky, Customer Service Supervisor  
Two Rivers Water & Light Utility  
1717 E. Park Street  
PO Box 87  
Two Rivers, WI 54241-0087

June 7, 1999

Ms. Jane E. Kaminsky, Customer Service Supervisor  
Two Rivers Water & Light Utility  
1717 East Park Street  
P.O. Box 87  
Two Rivers, WI 54241-0087

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## FINANCIAL SECTION FOOTNOTES

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1998 Analytical Review DWCCA-5990-ELE

Dear Ms. Kaminsky:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Page W-8 of the 1998 annual report includes a breakdown of office furniture and equipment between the primary plant account and the subaccount for computer equipment. The water utility does not presently have an authorized depreciation rate for Account 391, Office Furniture and Equipment. A depreciation rate of 5.88 percent is authorized for Account 391, effective January 1, 1999. The depreciation rate of 5.83 percent is based upon service life of 17 years and no net salvage. The depreciator rate of 25.00 percent for computer equipment is retained for Account 391.1.
2. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that your 3" and 4" water meters have not been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its 3" and 4" meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.
3. During our review, we noted that the total Distribution Expenses on the Electric Operation and Maintenance Expenses schedule increased \$80,515 from 1997. Please provide a brief explanation of this increase.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we h

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,420,373	1
<b>Total Sales of Water</b>	<b>1,420,373</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	5,418	2
Miscellaneous Service Revenues (471)	930	3
Rents from Water Property (472)	(3,136)	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,787	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>9,999</b>	
<b>Total Operating Revenues</b>	<b>1,430,372</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	4,646	8
Pumping Expenses (620-633)	70,904	9
Water Treatment Expenses (640-652)	314,279	10
Transmission and Distribution Expenses (660-678)	192,273	11
Customer Accounts Expenses (901-905)	47,236	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	233,081	14
<b>Total Operation and Maintenance Expenses</b>	<b>862,419</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	141,882	15
Amortization Expense (404-407)	0	16
Taxes (408)	173,067	17
<b>Total Other Operating Expenses</b>	<b>314,949</b>	
<b>Total Operating Expenses</b>	<b>1,177,368</b>	
<b>NET OPERATING INCOME</b>	<b>253,004</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. Bulk sales should be account 460.

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	0	0	0	<b>1</b>
Commercial	4	980	1,357	<b>2</b>
Industrial	0	0	0	<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>4</b>	<b>980</b>	<b>1,357</b>	
Metered Sales to General Customers (461)				
Residential	4,600	270,570	756,788	<b>4</b>
Commercial	365	79,396	159,726	<b>5</b>
Industrial	32	113,131	91,163	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>4,997</b>	<b>463,097</b>	<b>1,007,677</b>	
Private Fire Protection Service (462)	35		17,670	<b>7</b>
Public Fire Protection Service (463)	1		321,559	<b>8</b>
Other Sales to Public Authorities (464)	45	30,486	42,008	<b>9</b>
Sales to Irrigation Customers (465)	0	0	0	<b>10</b>
Sales for Resale (466)	0	0	0	<b>11</b>
Interdepartmental Sales (467)	6	1,436	30,102	<b>12</b>
<b>Total Sales of Water</b>	<b>5,088</b>	<b>495,999</b>	<b>1,420,373</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)	321,559	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>321,559</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,418	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>5,418</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	930	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>930</b>	
<b>Rents from Water Property (472):</b>		
MISCELLANEOUS - Billings to Sewer Utility	(3,136)	8
<b>Total Rents from Water Property (472)</b>	<b>(3,136)</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	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	6,017	10
<b>Other (specify):</b>		
OTHER SERVICE REVENUES - Well Operation Permit Fees and Miscellaneous Billings	770	11
<b>Total Other Water Revenues (474)</b>	<b>6,787</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	4,646	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>4,646</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	9,103	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	36,501	17
Pumping Labor and Expenses (624)	16,271	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,574	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	4,895	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	560	25
<b>Total Pumping Expenses</b>	<b>70,904</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	18,229	26
Chemicals (641)	13,377	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	199,774	<b>28</b>
Miscellaneous Expenses (643)	41,262	<b>29</b>
Rents (644)	677	<b>30</b>
Maintenance Supervision and Engineering (650)	2,073	<b>31</b>
Maintenance of Structures and Improvements (651)	31,894	<b>32</b>
Maintenance of Water Treatment Equipment (652)	6,993	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>314,279</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	8,887	<b>34</b>
Storage Facilities Expenses (661)	5,520	<b>35</b>
Transmission and Distribution Lines Expenses (662)	33,653	<b>36</b>
Meter Expenses (663)	11,141	<b>37</b>
Customer Installations Expenses (664)	1,550	<b>38</b>
Miscellaneous Expenses (665)	39,699	<b>39</b>
Rents (666)	3,010	<b>40</b>
Maintenance Supervision and Engineering (670)	4,678	<b>41</b>
Maintenance of Structures and Improvements (671)	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	6,208	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	23,995	<b>44</b>
Maintenance of Fire Mains (674)	0	<b>45</b>
Maintenance of Services (675)	37,314	<b>46</b>
Maintenance of Meters (676)	2,415	<b>47</b>
Maintenance of Hydrants (677)	14,176	<b>48</b>
Maintenance of Miscellaneous Plant (678)	27	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>192,273</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	680	<b>50</b>
Meter Reading Labor (902)	7,867	<b>51</b>
Customer Records and Collection Expenses (903)	38,689	<b>52</b>
Uncollectible Accounts (904)	0	<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>47,236</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	54,561	<b>56</b>
Office Supplies and Expenses (921)	28,989	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	<b>58</b>
Outside Services Employed (923)	23,907	<b>59</b>
Property Insurance (924)	3,586	<b>60</b>
Injuries and Damages (925)	16,840	<b>61</b>
Employee Pensions and Benefits (926)	105,201	<b>62</b>
Regulatory Commission Expenses (928)	85	<b>63</b>
Duplicate Charges--Credit (929)	13,686	<b>64</b>
Miscellaneous General Expenses (930)	10,244	<b>65</b>
Rents (931)	3,354	<b>66</b>
Maintenance of General Plant (932)	0	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>233,081</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>862,419</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		144,134	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,702	2
<b>Net property tax equivalent</b>		<b>136,432</b>	
Social Security		32,473	3
PSC Remainder Assessment		4,162	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>173,067</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). 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		0.244000				3
County tax rate	mills		6.710000				4
Local tax rate	mills		8.572000				5
School tax rate	mills		11.820000				6
Voc. school tax rate	mills		1.959000				7
Other tax rate - Local	mills		1.631000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.936000</b>				<b>10</b>
Less: state credit	mills		2.196000				11
<b>Net tax rate</b>	mills		<b>28.740000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.572000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.779000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.631000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.982000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.936000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.775213</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.740000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.279631</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>7,022,831</b>	7,022,831				22
Materials & Supplies	\$	<b>100,724</b>	100,724				23
<b>Subtotal</b>	\$	<b>7,123,555</b>	<b>7,123,555</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>243,265</b>	243,265				25
<b>Taxable Assets</b>	\$	<b>6,880,290</b>	<b>6,880,290</b>				<b>26</b>
Assessment Ratio	dec.		0.797940				27
<b>Assessed Value</b>	\$	<b>5,490,059</b>	<b>5,490,059</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.279631</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>122,316</b>	<b>122,316</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	144,134					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	144,134					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>144,134</b>					<b>34</b>

**WATER UTILITY PLANT IN SERVICE**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	160,767		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>160,767</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	65,460		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	128,496	67,694	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>248,867</b>	<b>67,694</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	346,728		22
Water Treatment Equipment (332)	619,236	1,842	23
<b>Total Water Treatment Plant</b>	<b>965,964</b>	<b>1,842</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	10,697		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			160,767	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>160,767</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			65,460	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			196,190	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>316,561</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			346,728	22
Water Treatment Equipment (332)			621,078	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>967,806</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			10,697	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	252,387		26
Transmission and Distribution Mains (343)	3,536,345	105,698	27
Fire Mains (344)	0		28
Services (345)	559,907	4,914	29
Meters (346)	428,879	38,687	30
Hydrants (348)	406,095	2,319	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,194,310</b>	<b>151,618</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	23,192	467	35
Computer Equipment (391.1)	0	6,420	36
Transportation Equipment (392)	109,294	18,293	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	95,967	10,490	39
Laboratory Equipment (395)	29,113		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	195,357	517	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>452,923</b>	<b>36,187</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,022,831</b>	<b>257,341</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,022,831</b>	<b>257,341</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			252,387 26
Transmission and Distribution Mains (343)	132		3,641,911 27
Fire Mains (344)			0 28
Services (345)	41		564,780 29
Meters (346)	23,566		444,000 30
Hydrants (348)			408,414 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>23,739</b>	<b>0</b>	<b>5,322,189</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)		(4,722)	18,937 35
Computer Equipment (391.1)		4,722	11,142 36
Transportation Equipment (392)			127,587 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			106,457 39
Laboratory Equipment (395)			29,113 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			195,874 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>489,110</b>
<b>Total utility plant in service directly assignable</b>	<b>23,739</b>	<b>0</b>	<b>7,256,433</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>23,739</b>	<b>0</b>	<b>7,256,433</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	124,020	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>124,020</b>		<b>2,685</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	35,157	2.43%	1,591	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	74,103	4.42%	7,176	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	16,437	4.29%	2,356	15
<b>Total Pumping Plant</b>	<b>125,697</b>		<b>11,123</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	242,441	2.50%	8,668	16
Water Treatment Equipment (332)	326,724	3.24%	20,091	17
<b>Total Water Treatment Plant</b>	<b>569,165</b>		<b>28,759</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	208,810	1.86%	4,694	19
Transmission and Distribution Mains (343)	521,472	0.93%	33,379	20
Fire Mains (344)	0			21
Services (345)	215,323	2.09%	11,753	22
Meters (346)	258,632	5.00%	21,822	23
Hydrants (348)	107,235	1.59%	6,475	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,311,472</b>		<b>78,123</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					126,705	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>126,705</b>	
321					36,748	8
322					0	9
323					0	10
324					0	11
325					81,279	12
326					0	13
327					0	14
328					18,793	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136,820</b>	
331					251,109	16
332					346,815	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>597,924</b>	
341					0	18
342					213,504	19
343	132	907	46		553,858	20
344					0	21
345	41	3,208			223,827	22
346	23,566		813		257,701	23
348					113,710	24
349					0	25
	<b>23,739</b>	<b>4,115</b>	<b>859</b>	<b>0</b>	<b>1,362,600</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	10,363	25.00%	6,659
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	45,845	10.56%	12,507
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	65,973	5.88%	5,951
Laboratory Equipment (395)	20,783	5.88%	1,712
Power Operated Equipment (396)	0		33
Communication Equipment (397)	69,046	9.09%	17,781
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>212,010</b>		<b>44,610</b>
<b>Total accum. prov. directly assignable</b>	<b>2,342,364</b>		<b>165,300</b>
 Common Utility Plant Allocated to Water Department	 0		 38
 <b>Total accum. prov. for depreciation</b>	 <b>2,342,364</b>		 <b>165,300</b>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391					17,022	27
391.1					0	28
392					58,352	29
393					0	30
394					71,924	31
395					22,495	32
396					0	33
397					86,827	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>256,620</b>	
	<b>23,739</b>	<b>4,115</b>	<b>859</b>	<b>0</b>	<b>2,480,669</b>	
					<b>0</b>	<b>38</b>
	<b>23,739</b>	<b>4,115</b>	<b>859</b>	<b>0</b>	<b>2,480,669</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		36,676		36,676	1
February		33,468		33,468	2
March		37,864		37,864	3
April		37,491		37,491	4
May		52,321		52,321	5
June		51,030		51,030	6
July		59,322		59,322	7
August		50,135		50,135	8
September		47,350		47,350	9
October		38,206		38,206	10
November		35,496		35,496	11
December		36,992		36,992	12
<b>Total for year</b>	<b>0</b>	<b>516,351</b>	<b>0</b>	<b>516,351</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				5,374	13
Less: Other utility use				10,136	14
Other utility use explanation:					15
5,374,000 gallons used for wash water at Filter Plant					
10,136,000 gallons used for flushing mains, hydrants, elevated storage tank.					
Water pumped into distribution system				500,841	16
Less: Water sold				495,999	17
Losses and unaccounted for				4,842	18
Percent unaccounted for to the nearest whole percent (%)				1%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,786	21
Date of maximum: 7/30/1998					22
Cause of maximum:					23
Normal operations due to hot and dry summer.					
Minimum gallons pumped by all methods in any one day during reporting year				1,087	24
Date of minimum: 4/13/1998					25
Total KWH used for pumping for the year				385,500	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

### SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

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

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

### PUMPING & POWER EQUIPMENT

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

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

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

### PUMPING & POWER EQUIPMENT

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

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

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EASTSIDE	NORTHEND	SOUTHSIDE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1936	1963	1939	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	128	0	128	6
Total capacity in gallons	500,000	2,000,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		9
Points of application (wellhouse, central facilities, booster station, other)		OTHER		10
Filters, type (gravity, pressure, other, none)		GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		4.0000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	475	0	0	0	475	1
M	D	4.000	32,925	0	0	0	32,925	2
M	D	6.000	209,692	40	0	0	209,732	3
M	D	8.000	42,053	0	0	0	42,053	4
M	D	10.000	21,141	0	0	0	21,141	5
M	D	12.000	46,725	54	0	0	46,779	6
M	T	12.000	11,108	0	0	0	11,108	7
M	D	14.000	1,345	0	0	0	1,345	8
<b>Total Within Municipality</b>			<b>365,464</b>	<b>94</b>	<b>0</b>	<b>0</b>	<b>365,558</b>	
<b>Total Utility</b>			<b>365,464</b>	<b>94</b>	<b>0</b>	<b>0</b>	<b>365,558</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	2,955	0	2	0	2,953		1
M	0.750	1,642	1	0	0	1,643		2
M	1.000	782	6	0	0	788		3
L	1.000	35	0	0	0	35		4
M	1.250	1	0	0	0	1		5
L	1.250	3	0	0	0	3		6
M	1.500	54	0	0	0	54		7
M	2.000	50	1	0	0	51		8
L	2.000	12	0	0	0	12		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>5,634</b>	<b>8</b>	<b>2</b>	<b>0</b>	<b>5,640</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).

#### 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	5,519	264	454	143	5,472	858	1
1.000	132	30	3	0	159	73	2
1.500	36	2	1	3	40	5	3
2.000	70	9	3	2	78	15	4
3.000	18	0	0	(1)	17	0	5
4.000	11	0	0	0	11	0	6
<b>Total:</b>	<b>5,786</b>	<b>305</b>	<b>461</b>	<b>147</b>	<b>5,777</b>	<b>951</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	4,593	222	8	10	2	637	5,472	1
1.000	17	76	6	6	1	53	159	2
1.500	0	25	1	4	0	10	40	3
2.000	1	35	8	18	2	14	78	4
3.000	0	5	5	3	1	3	17	5
4.000	0	0	4	5	0	2	11	6
<b>Total:</b>	<b>4,611</b>	<b>363</b>	<b>32</b>	<b>46</b>	<b>6</b>	<b>719</b>	<b>5,777</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	591	1			592	2
<b>Total Fire Hydrants</b>	<b>591</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>592</b>	
<b>Flushing Hydrants</b>						
	1			0	1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	592
Number of distribution system valves end of year:	943
Number of distribution valves operated during year:	136

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## WATER OPERATING SECTION FOOTNOTES

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

Column b, average # of customers, updated per fax from Jane Kaminsky on 4/6/99. PJL.

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### Other Operating Revenues (Water) (Page W-04)

Rents from Water Property includes \$3,000 for the fixed monthly billing to the Sewer Utility and also includes an invoice overbilling of \$136.

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

Under "Other Tax - Local", 1.432000 represents Library Tax plus .199000 represents Tax Incremental District.

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

The adjustments for increase and decreases in column (f) for account 391 and 391.1 are to breakdown the Office Furniture and Equipment account into separate totals for Office Furniture and Equipment (391) and Computer Equipment (391.1) because we did not have this broken down in our 1997 report.

Therefore, the adjustments reflect starting year balances and the end of year balances are correct and total what our G/L shows as the combined total

The additions in Account 325 and Account 343 are basically due to the completion of the work done to increase pressure on the northend of the City of Two Rivers and is related to work on the 39th Street Reservoir with the addition of a pump and other related main work.

The addition in Account 392 for \$18,293 is for the purchase of a new pick-up truck for the Water Utility.

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### Water Mains (Page W-17)

Paid through assessment by the municipality against the abutting property using the procedure set forth under Section 66.60 of the Wisconsin Statutes.

This assessment was for the addition of 94 feet of new watermain.

The 343 plant account additions were more than the accountable 94 feet of watermain, it is attributed to the additions to valving to increase water pressure in the northend.

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### Water Services (Page W-18)

The initial water service lateral will be installed from the main through the curb stop and box by the utility, for which there will be a charge as follows: 3/4" & 1" copper \$725 plus anything over \$1,268.75; larger services at actual cost.

It should also be noted that some of these new services will be billed for in 1999.

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### Meters (Page W-19)

Adjustment of 147 meters is based on count from utility plant. There is a delay in getting actual count because of the number of meters set aside for testing.

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## WATER OPERATING SECTION FOOTNOTES

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

During 1998, the Water Utility exercised and turned 136 valves which is not half of the PSC required program. The Water Utility is now in the central area of the City and these valves are from the 1920' - 1940's and require more time on each valve. Since the utility is being more careful, they have been able to keep breakage to a minimum. They are now changing the valves that they find broken as they find them rather than making a list and getting back to them later.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	4,960,776	1
<b>Total Sales of Electricity</b>	<b>4,960,776</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	10,232	2
Miscellaneous Service Revenues (451)	3,917	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,829	5
Interdepartmental Rents (455)	7,039	6
Other Electric Revenues (456)	(2,949)	7
<b>Total Other Operating Revenues</b>	<b>21,068</b>	
<b>Total Operating Revenues</b>	<b>4,981,844</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	3,615,816	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	367,874	10
Customer Accounts Expenses (901-905)	122,062	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	304,910	13
<b>Total Operation and Maintenance Expenses</b>	<b>4,410,662</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	220,588	14
Amortization Expense (404-407)	9,612	15
Taxes (408)	196,756	16
<b>Total Other Expenses</b>	<b>426,956</b>	
<b>Total Operating Expenses</b>	<b>4,837,618</b>	
<b>NET OPERATING INCOME</b>	<b>144,226</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	10,232	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>10,232</b>	
<b>Miscellaneous Service Revenues (451):</b>		
CHARGE FOR RECONNECTING SERVICE, NSF CHECK CHARGES	3,917	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>3,917</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
BY MUNICIPALITY	2,829	5
<b>Total Rent from Electric Property (454)</b>	<b>2,829</b>	
<b>Interdepartmental Rents (455):</b>		
BY WATER UTILITY	7,039	6
<b>Total Interdepartmental Rents (455)</b>	<b>7,039</b>	
<b>Other Electric Revenues (456):</b>		
FEE ON SALES TAXES	(2,949)	7
<b>Total Other Electric Revenues (456)</b>	<b>(2,949)</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)		Amount (b)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	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>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>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)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	3,615,816	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
<b>Total Other Power Supply Expenses</b>	<b>3,615,816</b>	
<b>Total Power Production Expenses</b>	<b>3,615,816</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	0	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	7,301	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)	0	51
Station Expenses (582)	45,237	52
Overhead Line Expenses (583)	30,762	53
Underground Line Expenses (584)	34,526	54
Street Lighting and Signal System Expenses (585)	720	55
Meter Expenses (586)	33,545	56
Customer Installations Expenses (587)	4,193	57
Miscellaneous Distribution Expenses (588)	99,960	58
Rents (589)	204	59
Maintenance Supervision and Engineering (590)	8,175	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	2,446	62
Maintenance of Overhead Lines (593)	61,744	63
Maintenance of Underground Lines (594)	3,998	64
Maintenance of Line Transformers (595)	26,565	65
Maintenance of Street Lighting and Signal Systems (596)	7,590	66
Maintenance of Meters (597)	138	67
Maintenance of Miscellaneous Distribution Plant (598)	770	68
<b>Total Distribution Expenses</b>	<b>367,874</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	2,428	69
Meter Reading Expenses (902)	25,430	70
Customer Records and Collection Expenses (903)	93,075	71
Uncollectible Accounts (904)	1,129	72
Miscellaneous Customer Accounts Expenses (905)	0	73
<b>Total Customer Accounts Expenses</b>	<b>122,062</b>	
<b>SALES EXPENSES</b>		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	0	76

### ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)	0	77
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	58,808	78
Office Supplies and Expenses (921)	38,097	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	9,946	81
Property Insurance (924)	203	82
Injuries and Damages (925)	19,815	83
Employee Pensions and Benefits (926)	127,298	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	30,624	87
Rents (931)	0	88
Maintenance of General Plant (932)	20,119	89
<b>Total Administrative and General Expenses</b>	<b>304,910</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>4,410,662</b>	

### TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		153,107	1
Social Security		39,767	2
Wisconsin Gross Receipts Tax		336	3
PSC Remainder Assessment		3,546	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b><u>196,756</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.244000				3
County tax rate	mills		6.710000				4
Local tax rate	mills		8.572000				5
School tax rate	mills		11.820000				6
Voc. school tax rate	mills		1.959000				7
Other tax rate - Local	mills		1.631000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.936000</b>				<b>10</b>
Less: state credit	mills		2.196000				11
<b>Net tax rate</b>	mills		<b>28.740000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.572000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.779000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.631000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.982000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.936000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.775213</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.740000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.279631</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,861,025</b>	6,861,025				22
Materials & Supplies	\$	<b>504,836</b>	504,836				23
<b>Subtotal</b>	\$	<b>7,365,861</b>	<b>7,365,861</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>54,079</b>	54,079				25
<b>Taxable Assets</b>	\$	<b>7,311,782</b>	<b>7,311,782</b>				<b>26</b>
Assessment Ratio	dec.		0.797940				27
<b>Assessed Value</b>	\$	<b>5,834,363</b>	<b>5,834,363</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.279631</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>129,987</b>	<b>129,987</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	153,107					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	153,107					32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>153,107</b>					<b>34</b>

**ELECTRIC UTILITY PLANT IN SERVICE**

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

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

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

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

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
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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>			
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)	512,509		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	924,285	43,232	38
Overhead Conductors and Devices (365)	1,004,831	98,140	39
Underground Conduit (366)	326,534	5,267	40
Underground Conductors and Devices (367)	371,305	21,640	41
Line Transformers (368)	1,195,064	3,197	42
Services (369)	491,898	23,715	43
Meters (370)	390,905	10,738	44
Installations on Customers' Premises (371)	16,942	3,805	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	519,813	9,362	47
<b>Total Distribution Plant</b>	<b>5,768,021</b>	<b>219,096</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	11,331		48
Structures and Improvements (390)	276,944		49
Office Furniture and Equipment (391)	134,075	1,469	50
Computer Equipment (391.1)	0	32,943	51
Transportation Equipment (392)	527,447	17,903	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	85,989	4,941	54
Laboratory Equipment (395)	34,888		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	22,330	326	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			13,935 34
Structures and Improvements (361)			0 35
Station Equipment (362)			512,509 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,747		963,770 38
Overhead Conductors and Devices (365)	20,685		1,082,286 39
Underground Conduit (366)			331,801 40
Underground Conductors and Devices (367)	2,087		390,858 41
Line Transformers (368)	12,406		1,185,855 42
Services (369)	2,800		512,813 43
Meters (370)	1,095		400,548 44
Installations on Customers' Premises (371)	366		20,381 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	5,612		523,563 47
<b>Total Distribution Plant</b>	<b>48,798</b>	<b>0</b>	<b>5,938,319</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			11,331 48
Structures and Improvements (390)			276,944 49
Office Furniture and Equipment (391)		(36,412)	99,132 50
Computer Equipment (391.1)		36,412	69,355 51
Transportation Equipment (392)		(64,847)	480,503 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)		64,847	155,777 54
Laboratory Equipment (395)			34,888 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			22,656 57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,093,004</b>	<b>57,582</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,861,025</b>	<b>276,678</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
<b>Total utility plant in service</b>	<b>6,861,025</b>	<b>276,678</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,150,586</b>
<b>Total utility plant in service directly assignable</b>	<b>48,798</b>	<b>0</b>	<b>7,088,905</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>48,798</b>	<b>0</b>	<b>7,088,905</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

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

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

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

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	436,866	2.63%	13,479	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	462,292	3.14%	29,642	30
Overhead Conductors and Devices (365)	361,916	2.94%	30,498	31
Underground Conduit (366)	214,163	2.50%	8,224	32
Underground Conductors and Devices (367)	154,991	3.33%	12,690	33
Line Transformers (368)	552,928	3.17%	37,934	34
Services (369)	296,861	3.67%	18,436	35
Meters (370)	234,673	3.33%	13,178	36
Installations on Customers' Premises (371)	1,511	5.00%	933	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	72,927	4.35%	22,693	39
<b>Total Distribution Plant</b>	<b>2,789,128</b>		<b>187,707</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	138,317	2.33%	6,453	40
Office Furniture and Equipment (391)	122,842	11.88%	17,972	41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	273,997	7.73%	38,957	43
Stores Equipment (393)	3,606	5.00%		44
Tools, Shop and Garage Equipment (394)	(25,719)	4.55%	5,500	45
Laboratory Equipment (395)	16,859	4.17%	1,455	46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	24,090	6.67%	1,500	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>553,992</b>		<b>71,837</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,343,120</b>		<b>259,544</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					450,345	28
363					0	29
364	3,747	10,541	1,840		479,486	30
365	20,685	9,058	1,652		364,323	31
366					222,387	32
367	2,087	2,459			163,135	33
368	12,406				578,456	34
369	2,800	3,788			308,709	35
370	1,095				246,756	36
371	366	190			1,888	37
372					0	38
373	5,612	1,319	1,322		90,011	39
	<b>48,798</b>	<b>27,355</b>	<b>4,814</b>	<b>0</b>	<b>2,905,496</b>	
390					144,770	40
391					140,814	41
391.1					0	42
392				(64,847)	248,107	43
393					3,606	44
394				64,847	44,628	45
395					18,314	46
396					0	47
397					25,590	48
398					0	49
399					0	50
	0	0	0	0	625,829	
	<b>48,798</b>	<b>27,355</b>	<b>4,814</b>	<b>0</b>	<b>3,531,325</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>3,343,120</u></u>		<u><u>259,544</u></u>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>48,798</b>	<b>27,355</b>	<b>4,814</b>	<b>0</b>	<b>3,531,325</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)		10.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
7.6/13.2 (13 KV)	0.75	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 customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	22
<b>Total</b>	<b>22</b>
<b>Total customers on rural lines at end of year</b>	<b>22</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	Tuesday	01/13/1998	18:00	8,280	1
February	02	15	Monday	02/09/1998	12:00	7,433	2
March	03	16	Monday	03/09/1998	11:00	8,132	3
April	04	15	Thursday	04/16/1998	12:00	7,299	4
May	05	15	Friday	05/29/1998	14:00	7,365	5
June	06	17	Monday	06/29/1998	14:00	7,923	6
July	07	18	Tuesday	07/14/1998	12:00	8,904	7
August	08	18	Monday	08/24/1998	12:00	9,063	8
September	09	16	Monday	09/14/1998	11:00	8,156	9
October	10	15	Tuesday	10/27/1998	18:00	7,899	10
November	11	15	Monday	11/02/1998	18:00	7,587	11
December	12	17	Tuesday	12/22/1998	18:00	8,274	12
<b>Total</b>	<b>193</b>					<b>96,315</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	96,315	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>96,315</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	91,402	18
Sales For Resale	0	19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility	11	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	623	22
<b>Total Used by Company</b>	<b>634</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>92,036</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	4,279	27
<b>Total Energy Losses</b>	<b>4,279</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.4427%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>96,315</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	39	115	1
RESIDENTIAL	RG-1	5,465	33,791	2
RURAL RESIDENTIAL	RG-1	19	145	3
<b>Total Sales for Residential Sales</b>		<b>5,523</b>	<b>34,051</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	523	16,036	4
MUNICIPAL COMMERCIAL	CG-1	54	1,385	5
RURAL COMMERCIAL	CG-1	3	4	6
LARGE POWER (100 KW)	CP-1	14	4,598	7
MUNICIPAL LARGE POWER (100 KW)	CP-1	2	1,148	8
LARGE POWER (200 KW)	CP-2	16	15,182	9
MUNICIPAL LARGE POWER (200 KW)	CP-2	2	2,619	10
LARGE POWER (>200 KW)	CP-3	2	15,276	11
INTERDEPARTMENTAL	MP-1	9	314	12
<b>Total Sales for Commercial &amp; Industrial</b>		<b>625</b>	<b>56,562</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	789	13
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>789</b>	
<b>Sales for Resale</b>				
NONE				14
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>6,149</b>	<b>91,402</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)	
		8,620	(300)	<b>8,320</b>	<b>1</b>
		2,181,630	(80,508)	<b>2,101,122</b>	<b>2</b>
		9,021	(367)	<b>8,654</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>2,199,271</b>	<b>(81,175)</b>	<b>2,118,096</b>	
		943,479	(40,197)	<b>903,282</b>	<b>4</b>
		97,041	(3,568)	<b>93,473</b>	<b>5</b>
		638	(13)	<b>625</b>	<b>6</b>
15,348	18,327	215,521	(11,113)	<b>204,408</b>	<b>7</b>
3,627	4,568	53,084	(2,575)	<b>50,509</b>	<b>8</b>
48,618	52,000	750,986	(35,730)	<b>715,256</b>	<b>9</b>
8,429	9,424	133,622	(6,784)	<b>126,838</b>	<b>10</b>
37,190	35,662	628,217	(36,488)	<b>591,729</b>	<b>11</b>
		37,374	(593)	<b>36,781</b>	<b>12</b>
<b>113,212</b>	<b>119,981</b>	<b>2,859,962</b>	<b>(137,061)</b>	<b>2,722,901</b>	
		131,558	(11,779)	<b>119,779</b>	<b>13</b>
<b>0</b>	<b>0</b>	<b>131,558</b>	<b>(11,779)</b>	<b>119,779</b>	
				<b>0</b>	<b>14</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>113,212</b>	<b>119,981</b>	<b>5,190,791</b>	<b>(230,015)</b>	<b>4,960,776</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	192,914				6
Average load factor	<b>68.3923%</b>				7
Total Cost of Purchased Power	3,615,816				8
Average cost per kWh	<b>0.0375</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	4,147	4,132			12
February	3,906	3,527			13
March	4,285	3,847			14
April	3,938	3,361			15
May	3,628	3,738			16
June	4,213	3,710			17
July	4,784	4,119			18
August	4,491	4,572			19
September	4,163	3,993			20
October	4,140	3,759			21
November	3,816	3,772			22
December	4,245	4,029			23
<b>Total kWh (000)</b>	<b>49,756</b>	<b>46,559</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
<b>Load Factor</b>	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	0	16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	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			1
<b>Total</b>							<u><u>0</u></u>

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	COLUMBUS LAKESHORE WEST RIVER					1
Voltage--High Side	69,000	13,200	13,200			2
Voltage--Low Side	13,200	4,160	4,160			3
Num. Main Transformers in Operation	2	1	1			4
Capacity of Transformers in kVA	20,000	6,750	6,750			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW	18,406					7
Dt and Hr of Such Maximum Demand	07/14/1998					8
	12:00					9
Kwh Output	96,316					10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,687	1,181	55,564	1
Acquired during year	105	6	1,251	2
<b>Total</b>	<b>6,792</b>	<b>1,187</b>	<b>56,815</b>	<b>3</b>
Retired during year	55	11	1,111	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>6,737</b>	<b>1,176</b>	<b>55,704</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	6,121	943	41,280	8
In utility's use	9			9
Inactive transformers on system				10
Locked meters on customers' premises	3			11
In stock	604	233	14,424	12
<b>Total end of year</b>	<b>6,737</b>	<b>1,176</b>	<b>55,704</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	377	177,352	1
Sodium Vapor	150	334	232,487	2
Sodium Vapor	200	170	160,021	3
Sodium Vapor	250	39	50,755	4
Sodium Vapor	400	1	1,968	5
<b>Total</b>		<b>921</b>	<b>622,583</b>	
<b>Ornamental</b>				
Sodium Vapor	100	12	5,084	6
Sodium Vapor	200	41	38,578	7
Sodium Vapor	250	40	50,028	8
Sodium Vapor	400	37	72,887	9
<b>Total</b>		<b>130</b>	<b>166,577</b>	
<b>Other</b>				
Other	10	40	59,062	10
<b>Total</b>		<b>40</b>	<b>59,062</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

**Increases:**

- 582 - increase due to higher utility costs and payroll expenses
- 583 - increase due to payroll expenses
- 584 - increase due to payroll expenses and Digger's Hotline billings
- 593 - increase due to payroll expenses, repairs to equipment and increase in materials and supplies
- 595 - increase due to PCB cash out settlement and EPA superfund settlement.

(response to review letter received 6/29/99 and entered by ele)

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

Under "Other Tax - Local", 1.432000 represents Library Tax plus .199000 represents Tax Incremental District.

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

For Account 391 and 391.1, adjustments were entered to separate the totals for office furniture & equipment and the total for computer equipment which we previously did not have broken down in our 1997 report.

For adjustments made in (f) for Accounts 392 and 394 in the Electric Utility Plant in Service, and adjustment was made per James P. Luckow in a letter dated December 10, 1998 upon review of Utility Plant in the 1997 Annual Report. Mr. Luckow found a retirement of a line truck in 1994 that was retired from Account 394 instead of Account 392 and requested that an adjusting journal entry be made during 1998. This adjustment is the result of that correction.

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

For Accounts 392 and 394, adjustments in column (f) result from an adjusting journal entry made to correct the retirement of a line truck back in 1994. This adjusting journal entry was requested by Jame P. Luckow of the PSC in a letter dated December 10, 1998 regarding review of utility plant in our 1997 annual report.

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### Substation Equipment (Page E-23)

Value for 15-Minute Maximum Demand in kW on Schedule E-23 should be 18,406. Programs prints value as 18,406.00. It should also be noted that value of Kwh Output should be 96,316,307 but program prints values as a decimal number that has to be in a range from 0 to 99,999; therefore putting in the 96,316 value.

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