



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MENASHA ELECTRIC & WATER UTILITIES

Principal Office: 321 MILWAUKEE STREET
P.O. BOX 340
MENASHA, WI 54952

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MENASHA ELECTRIC & WATER UTILITIES

Utility Address: 321 MILWAUKEE STREET

P.O. BOX 340

MENASHA, WI 54952

When was utility organized? 3/1/1905

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SANDRA A BRINK

Title: MANAGER OF BUSINESS OPERATIONS

Office Address:

321 MILWAUKEE STREET

P.O. BOX 340

MENASHA, WI 54952

Telephone: (920) 751 - 4785

Fax Number: (920) 751 - 4807

E-mail Address: sbrink@wppisys.org

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

Name: N/A

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 S WASHINGTON FLOOR 4T

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: 2/18/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS R RYDZEWSKI

Title: GENERAL MANAGER

Office Address:

321 MILWAUKEE STREET
P.O. BOX 340
MENASHA, WI 54952

Telephone: (920) 751 - 5177

Fax Number: (920) 751 - 4807

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR MARK L ALLWARDT, VICE PRESIDENT
MR STANLEY C MARTENSON, PRESIDENT
MR LLOYD L SCHULTZ, SECRETARY

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	26,287,307	24,962,506	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	22,909,601	21,506,303	2
Depreciation Expense (403)	1,009,041	1,062,123	3
Amortization Expense (404-407)	1,707	5,198	4
Taxes (408)	1,155,053	1,101,930	5
Total Operating Expenses	25,075,402	23,675,554	
Net Operating Income	1,211,905	1,286,952	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,211,905	1,286,952	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(4,630)	179	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	9,350	1,013	9
Interest and Dividend Income (419)	283,816	265,696	10
Miscellaneous Nonoperating Income (421)	(44)	(33)	11
Total Other Income	288,492	266,855	
Total Income	1,500,397	1,553,807	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	1,926		13
Total Miscellaneous Income Deductions	1,926	0	
Income Before Interest Charges	1,498,471	1,553,807	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	585,797	1,084,827	14
Amortization of Debt Discount and Expense (428)	52,587	39,478	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	638,384	1,124,305	
Net Income	860,087	429,502	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,837,452	10,652,178	20
Balance Transferred from Income (433)	860,087	429,502	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0	241,277	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	9,079	2,951	25
Total Unappropriated Earned Surplus End of Year (216)	11,688,460	10,837,452	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
Water Tower Lease-Airadigm	9,350	4
Total (Acct. 418):	9,350	
Interest and Dividend Income (419):		
Electric	246,429	5
Water	37,387	6
Total (Acct. 419):	283,816	
Miscellaneous Nonoperating Income (421):		
Electric Insufficients	(44)	7
Total (Acct. 421):	(44)	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW dues relating to legislative activity	1,926	9
Total (Acct. 426):	1,926	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Work done for the City of Menasha	9,079	13
Total (Acct. 439)--Debit:	9,079	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	317	8,414			8,731	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	75	1,369			1,444	3
Materials	154	10,822			10,976	4
Taxes					0	5
Other (list by major classes):						
Transportation	4	144			148	6
Supplies		793			793	7
Total costs and expenses	233	13,128	0	0	13,361	
Net income (or loss)	84	(4,714)	0	0	(4,630)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,828,119	23,459,188	0	0	26,287,307	1
Less: interdepartmental sales	2,215	92,788	0		95,003	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	600	6,880			7,480	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,825,304	23,359,520	0	0	26,184,824	

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	644,748	13,122	657,870	1
Electric operating expenses	1,121,066	23,830	1,144,896	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	549		549	6
Other nonutility expenses			0	7
Water utility plant accounts	71,396		71,396	8
Electric utility plant accounts	28,066		28,066	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	36,952	(36,952)	0	18
All other accounts	5,716		5,716	19
Total Payroll	1,908,493	0	1,908,493	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	35,654,795	34,988,741	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	16,124,353	15,228,384	2
Net Utility Plant	19,530,442	19,760,357	
Utility Plant Acquisition Adjustments (117-118)	854		3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	19,531,296	19,760,357	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	293,268	259,314	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	293,268	259,314	
Investment in Municipality (123)	0		7
Other Investments (124)	489	257	8
Special Funds (125-128)	5,064,486	4,781,073	9
Total Other Property and Investments	5,358,243	5,040,644	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(28,915)	88,360	10
Special Deposits (132-134)	4,364	3,347	11
Working Funds (135)	75		12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	2,145,247	2,030,858	15
Other Accounts Receivable (143)	1,905	(3,072)	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,000	3,000	17
Receivables from Municipality (145)	92,410	92,975	18
Materials and Supplies (151-163)	382,913	316,675	19
Prepayments (165)	38,668	49,303	20
Interest and Dividends Receivable (171)	69,296	50,268	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,702,963	2,625,714	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	678,908	731,495	24
Other Deferred Debits (182-186)	882,348	668,583	25
Total Deferred Debits	1,561,256	1,400,078	
Total Assets and Other Debits	29,153,758	28,826,793	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	657,438	657,438	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	11,688,460	10,837,452	28
Total Proprietary Capital	12,345,898	11,494,890	
LONG-TERM DEBT			
Bonds (221-222)	11,460,000	11,775,000	29
Advances from Municipality (223)	0	625,000	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	11,460,000	12,400,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	1,807,416	1,638,772	33
Payables to Municipality (233)	10,630	11,201	34
Customer Deposits (235)			35
Taxes Accrued (236)	893,813	893,813	36
Interest Accrued (237)	191,452	198,186	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	(510)	(10,272)	41
Total Current and Accrued Liabilities	2,902,801	2,731,700	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)	7,300	5,950	43
Other Deferred Credits (253)	1,131,483	908,646	44
Total Deferred Credits	1,138,783	914,596	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,306,276	1,285,607	49
Total Liabilities and Other Credits	29,153,758	28,826,793	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	11,466,979	0	0	23,646,439	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)	38,551			502,826	7
Total Utility Plant	11,505,530	0	0	24,149,265	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,581,454	0	0	12,542,899	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,581,454	0	0	12,542,899	
Net Utility Plant	7,924,076	0	0	11,606,366	

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)	
Balance first of year	3,364,354	11,864,030			15,228,384	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	241,766	767,275			1,009,041	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,368				9,368	6
Accruals charged other						7
accounts (specify):						8
Transport/Power Op Equip Clearing	9,426	9,629			19,055	9
Salvage	880	11,343			12,223	10
Other credits (specify):						11
Computer Equipment	(5,401)	5,401			0	12
Total credits	256,039	793,648	0	0	1,049,687	13
Debits during year						14
Book cost of plant retired	43,916	88,018			131,934	15
Cost of removal	0	34,622			34,622	16
Other debits (specify):						17
Adjustment	(4,977)	(7,861)			(12,838)	18
Total debits	38,939	114,779	0	0	153,718	19
Balance End of Year	3,581,454	12,542,899	0	0	16,124,353	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
Land and Land Rights	259,314	34,106	152	293,268	2
Total Nonutility Property (121)	259,314	34,106	152	293,268	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	259,314	34,106	152	293,268	

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

Particulars (a)	Amount (b)	
Balance first of year	3,000	1
Additions:		
Provision for uncollectibles during year	6,600	2
Collection of accounts previously written off: Utility Customers	702	3
Collection of accounts previously written off: Others	880	4
Total Additions	8,182	
Deductions:		
Accounts written off during the year: Utility Customers	8,182	5
Accounts written off during the year: Others		6
Total accounts written off	8,182	
Balance end of year	3,000	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)			301,402		301,402	241,052
Total Electric Utility					301,402	241,052

Account	Total End of Year	Amount Prior Year
Electric utility total	301,402	241,052
Water utility (154)	81,511	75,623
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	382,913	316,675

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 Revenue Bond Electric	36,106	4280	363,014	1
1996 Revenue Bond Water	16,481	4280	315,894	2
Total			678,908	
Unamortized premium on debt (251)				
				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	657,438	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>657,438</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water Bond Issue	09/01/1996	09/01/2017	5.00%	5,230,000	1
Electric Bond Issue	09/01/1996	09/01/2008	5.00%	6,230,000	2
Total Bonds (Account 221):				11,460,000	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 11,460,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	893,813	1
Accruals:		
Charged water department expense	295,279	2
Charged electric department expense	645,092	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>940,371</u>	
Taxes paid during year:		
County, state and local taxes	940,371	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>940,371</u>	
Balance end of year	<u><u>893,813</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Joint Bond Issue Electric	106,011	311,999	317,642	100,368	1
Joint Bond Issue Water	92,175	273,798	274,889	91,084	2
Subtotal	198,186	585,797	592,531	191,452	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	198,186	585,797	592,531	191,452	

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	890,859	394,748				1,285,607	1
Add credits during year:							
For Services	2,340	6,718				9,058	2
For Mains	4,633					4,633	3
Other (specify):							
Hydrants	1,150					1,150	4
Street Lights		489				489	5
Plant Charge Outs		5,339				5,339	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	898,982	407,294	0	0	0	1,306,276	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Miscellaneous Stock	489	2
Total (Acct. 124):	489	
Sinking Funds (125):		
Joint Bond Redemption	678,496	3
Joint Debt Reserve	1,040,000	4
Transmission Reserve	585,394	5
Utility Reserve	10,427	6
Total (Acct. 125):	2,314,317	
Depreciation Fund (126):		
Depreciation Fund	2,395,014	7
Total (Acct. 126):	2,395,014	
Other Special Funds (128):		
Reserve for EPA Settlement	355,155	8
Total (Acct. 128):	355,155	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
Postage	1,000	10
Project Share Checking Account	3,364	11
Total (Acct. 134):	4,364	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	217,406	13
Electric	1,927,841	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	2,145,247	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		18
Other (specify):		
Insurance Billings	(3,505)	19
Tax Roll Write Offs and Penalties	4,301	20
Accounts Receivable Project Share	1,109	21
Total (Acct. 143):	1,905	
Receivables from Municipality (145):		
Sewer User Fees	76,680	22
Tax Roll Write Offs and Penalties	13,881	23
Interest (Tax Roll)	1,849	24
Total (Acct. 145):	92,410	
Prepayments (165):		
Prepaid PSC Remainder Assessment	29,703	25
Misc Deposits, Contracts and Annual Fees	8,965	26
Total (Acct. 165):	38,668	
Extraordinary Property Losses (182):		
NONE		27
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		28
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		29
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		30
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
Insurance Claim-Chlorine Leak	66,348	31
Insurance Claim-Banta Lightning Damage	13,739	32
Residential FIC Program	148,569	33
Commercial & Industrial Conservation Program	652,186	34
Miscellaneous Deferred Debits	1,506	35
Total (Acct. 186):	882,348	

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)	
Payables to Municipality (233):		
Sewer User Fee Payable	10,630	36
Total (Acct. 233):	10,630	
Other Deferred Credits (253):		
Accrued Payroll and Benefits	52,748	37
Deferred Customer Conservation	1,050,000	38
Transmission Credits	23,962	39
Other Deferred Benefits (Water)	4,773	40
Total (Acct. 253):	1,131,483	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	11,390,588	23,477,519	0	0	34,868,107	1
Materials and Supplies	78,567	271,227	0	0	349,794	2
Other (specify):						
Construction in Progress	38,551	502,826			541,377	3
Less Average:						
Reserve for Depreciation	3,472,904	12,203,464	0	0	15,676,368	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	894,920	401,021	0	0	1,295,941	6
Other (specify):						
NONE					0	7
Average Net Rate Base	7,139,882	11,647,087	0	0	18,786,969	
Net Operating Income	320,988	890,917	0	0	1,211,905	8
Net Operating Income as a percent of Average Net Rate Base	4.50%	7.65%	N/A	N/A	6.45%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	657,438	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,262,956	3
Other (Specify):		4
Total Average Proprietary Capital	11,920,394	
Net Income		
Net Income	860,087	5
Percent Return on Proprietary Capital	7.22%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Menasha Utilities reset the "U" factor and rolled the average PCAC into base energy rates, added a new general service time-of-day rate and added new street lighting fixtures to its Ms-1 and Ms-2 rates, as per the PSC letter dated February 14, 1997.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

The Electric Adjustment of \$-7,861 Includes:

A Credit to 403 for \$1,739 for account 315 which was over depreciated in a prior year.

A Debit to 403 of \$1,859 for Office Equipment and Computer Equipment that were under the capitalization threshold and were taken off the books but were not fully depreciated. Also, some office equipment was transferred to water in the amount of \$4,751.

An Adjustment to Accumulated Depreciation for \$7,981 was taken due to a reconciliation of plant assets and adjustment from prior year.

The Water Adjustment of \$-4,977 Includes:

An adjustment to Accumulated Depreciation for a transfer in assets from Electric to Water for account 391 in the amount of -\$4,751.

An Adjustment to Accumulated Depreciation for \$255 was taken due to a reconciliation of plant assets and adjustment from prior year.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,817,624	1
Total Sales of Water	2,817,624	
Other Operating Revenues		
Forfeited Discounts (470)	5,503	2
Miscellaneous Service Revenues (471)	144	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,848	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,495	
Total Operating Revenues	2,828,119	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	84,640	8
Pumping Expenses (620-633)	189,774	9
Water Treatment Expenses (640-652)	839,586	10
Transmission and Distribution Expenses (660-678)	285,711	11
Customer Accounts Expenses (901-905)	75,349	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	409,854	14
Total Operation and Maintenance Expenses	1,884,914	
Other Operating Expenses		
Depreciation Expense (403)	241,766	15
Amortization Expense (404-407)	0	16
Taxes (408)	380,451	17
Total Other Operating Expenses	622,217	
Total Operating Expenses	2,507,131	
NET OPERATING INCOME	320,988	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,692	246,707	908,010	4
Commercial	218	64,551	160,578	5
Industrial	36	452,023	789,355	6
Total Metered Sales to General Customers (461)	4,946	763,281	1,857,943	
Private Fire Protection Service (462)	38		66,351	7
Public Fire Protection Service (463)	4,983		502,358	8
Other Sales to Public Authorities (464)	34	10,648	30,736	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	233,695	358,021	11
Interdepartmental Sales (467)	1	708	2,215	12
Total Sales of Water	10,003	1,008,332	2,817,624	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Sanitary District #4	Airport & Hwy 47	233,695	358,021	1
Total		233,695	358,021	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	502,358	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	502,358	
Forfeited Discounts (470):		
Customer late payment charges	5,503	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,503	
Miscellaneous Service Revenues (471):		
Reconnection fees	144	7
Total Miscellaneous Service Revenues (471)	144	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,848	10
Other (specify): NONE		11
Total Other Water Revenues (474)	4,848	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	8,467	1
Operation Labor and Expenses (601)	44,214	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	5,451	6
Maintenance of Structures and Improvements (611)	229	7
Maintenance of Collecting and Impounding Reservoirs (612)	1,152	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)	25,127	11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	84,640	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	8,289	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)	1,365	16
Fuel or Power Purchased for Pumping (623)	84,682	17
Pumping Labor and Expenses (624)	83,373	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,598	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	5,451	22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)	1,870	24
Maintenance of Pumping Equipment (633)	2,146	25
Total Pumping Expenses	189,774	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	21,870	26
Chemicals (641)	315,268	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	385,377	28
Miscellaneous Expenses (643)	11,027	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	13,629	31
Maintenance of Structures and Improvements (651)	11,877	32
Maintenance of Water Treatment Equipment (652)	80,538	33
Total Water Treatment Expenses	839,586	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	558	34
Storage Facilities Expenses (661)	3,531	35
Transmission and Distribution Lines Expenses (662)	79,013	36
Meter Expenses (663)	16,552	37
Customer Installations Expenses (664)	31,107	38
Miscellaneous Expenses (665)	34,984	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	2,271	41
Maintenance of Structures and Improvements (671)	488	42
Maintenance of Distribution Reservoirs and Standpipes (672)	282	43
Maintenance of Transmission and Distribution Mains (673)	55,321	44
Maintenance of Fire Mains (674)	3,108	45
Maintenance of Services (675)	29,321	46
Maintenance of Meters (676)	1,884	47
Maintenance of Hydrants (677)	11,585	48
Maintenance of Miscellaneous Plant (678)	15,706	49
Total Transmission and Distribution Expenses	285,711	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	706	50
Meter Reading Labor (902)	19,780	51
Customer Records and Collection Expenses (903)	51,157	52
Uncollectible Accounts (904)	3,706	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	75,349	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	54,596	56
Office Supplies and Expenses (921)	13,851	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	20,056	59
Property Insurance (924)	14,750	60
Injuries and Damages (925)	16,900	61
Employee Pensions and Benefits (926)	261,373	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,263	65
Rents (931)	753	66
Maintenance of General Plant (932)	17,312	67
Total Administrative and General Expenses	409,854	
 Total Operation and Maintenance Expenses	 1,884,914	

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		295,279	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,674	2
Net property tax equivalent		290,605	
Social Security		84,461	3
PSC Remainder Assessment		4,485	4
Other (specify): Sewer Charge		900	5
Total tax expense		380,451	

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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199000				3
County tax rate	mills		4.728100				4
Local tax rate	mills		10.894800				5
School tax rate	mills		9.576100				6
Voc. school tax rate	mills		1.679600				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.077600				10
Less: state credit	mills		1.904100				11
Net tax rate	mills		25.173500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.894800				14
Combined School Tax Rate	mills		11.255700				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.150500				17
Total Tax Rate	mills		27.077600				18
Ratio of Local and School Tax to Total	dec.		0.818038				19
Total tax net of state credit	mills		25.173500				20
Net Local and School Tax Rate	mills		20.592874				21
Utility Plant, Jan. 1	\$	11,468,414	11,468,414				22
Materials & Supplies	\$	76,101	76,101				23
Subtotal	\$	11,544,515	11,544,515				24
Less: Plant Outside Limits	\$	2,250	2,250				25
Taxable Assets	\$	11,542,265	11,542,265				26
Assessment Ratio	dec.		1.000000				27
Assessed Value	\$	11,542,265	11,542,265				28
Net Local & School Rate	mills		20.592874				29
Tax Equiv. Computed for Current Year	\$	237,688	237,688				30
Tax Equivalent per 1994 PSC Report	\$	295,279					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	295,279					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	85,506		6
Lake, River and Other Intakes (313)	14,178		7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	150,759		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	250,445	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	31,243		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	84,782		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	718,460		17
Diesel Pumping Equipment (326)	6,874		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	841,359	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	21,563		21
Structures and Improvements (331)	797,283	3,007	22
Water Treatment Equipment (332)	1,907,221	119,567	23
Total Water Treatment Plant	2,726,067	122,574	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	246,714		24
Structures and Improvements (341)	202,770		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			85,506	6
Lake, River and Other Intakes (313)			14,178	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			150,759	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	250,445	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			31,243	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			84,782	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			718,460	17
Diesel Pumping Equipment (326)			6,874	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	841,359	
WATER TREATMENT PLANT				
Land and Land Rights (330)			21,563	21
Structures and Improvements (331)			800,290	22
Water Treatment Equipment (332)	16,124	255	2,010,919	23
Total Water Treatment Plant	16,124	255	2,832,772	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			246,714	24
Structures and Improvements (341)			202,770	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,612,514		26
Transmission and Distribution Mains (343)	3,862,197	2,700	27
Fire Mains (344)			28
Services (345)	612,870	6,102	29
Meters (346)	364,964	15,978	30
Hydrants (348)	311,543	8,041	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	7,213,572	32,821	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)	19,552	2,120	36
Transportation Equipment (392)	107,758		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	55,126	9,318	39
Laboratory Equipment (395)	25,520	4,209	40
Power Operated Equipment (396)	58,670	15,927	41
Communication Equipment (397)	3,078		42
SCADA Equipment (397.1)	13,051	2,049	43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	282,755	33,623	
Total utility plant in service directly assignable	11,314,198	189,018	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	11,314,198	189,018	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,612,514 26
Transmission and Distribution Mains (343)	1,167	0	3,863,730 27
Fire Mains (344)			0 28
Services (345)	855	(13)	618,104 29
Meters (346)	18,693	(45)	362,204 30
Hydrants (348)	2,054	16	317,546 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	22,769	(42)	7,223,582
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)		7,466	7,466 35
Computer Equipment (391.1)			21,672 36
Transportation Equipment (392)			107,758 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	5,023		59,421 39
Laboratory Equipment (395)			29,729 40
Power Operated Equipment (396)			74,597 41
Communication Equipment (397)			3,078 42
SCADA Equipment (397.1)			15,100 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	5,023	7,466	318,821
Total utility plant in service directly assignable	43,916	7,679	11,466,979
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	43,916	7,679	11,466,979

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)	67,794	1.67%	1,428	2
Lake, River and Other Intakes (313)	14,178			3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	72,390	2.00%	3,015	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	154,362		4,443	
PUMPING PLANT				
Structures and Improvements (321)	25,620	2.50%	781	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	73,077	4.42%	3,748	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	144,437	4.42%	31,756	12
Diesel Pumping Equipment (326)	6,874			13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	250,008		36,285	
WATER TREATMENT PLANT				
Structures and Improvements (331)	400,299	2.70%	21,568	16
Water Treatment Equipment (332)	1,074,751	3.24%	63,474	17
Total Water Treatment Plant	1,475,050		85,042	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	39,502	2.50%	5,069	18
Distribution Reservoirs and Standpipes (342)	357,401	1.86%	29,993	19
Transmission and Distribution Mains (343)	402,388	0.93%	35,926	20
Fire Mains (344)				21
Services (345)	205,092	2.20%	13,541	22
Meters (346)	226,126	5.00%	18,178	23
Hydrants (348)	61,287	1.59%	5,001	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,291,796		107,708	

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					69,222	2
313					14,178	3
314					0	4
315					0	5
316					75,405	6
317					0	7
	0	0	0	0	158,805	
321					26,401	8
322					0	9
323					76,825	10
324					0	11
325					176,193	12
326					6,874	13
327					0	14
328					0	15
	0	0	0	0	286,293	
331					421,867	16
332	16,124			255	1,122,356	17
	16,124	0	0	255	1,544,223	
341					44,571	18
342					387,394	19
343	1,167			(1)	437,146	20
344					0	21
345	855				217,778	22
346	18,693		880	(45)	226,446	23
348	2,054			16	64,250	24
349					0	25
	22,769	0	880	(30)	1,377,585	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)		9.09%	339	27
Computer Equipment (391.1)	10,674	25.00%	5,153	28
Transportation Equipment (392)	68,931	6.25%	6,730	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	44,901	6.25%	3,580	31
Laboratory Equipment (395)	12,587	5.88%	1,624	32
Power Operated Equipment (396)	49,871	4.05%	2,696	33
Communication Equipment (397)	2,303	9.09%	280	34
SCADA Equipment (397.1)	3,871	9.09%	1,280	35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	193,138		21,682	
Total accum. prov. directly assignable	3,364,354		255,160	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 3,364,354		 255,160	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391				4,751	5,090	27
391.1					15,827	28
392					75,661	29
393					0	30
394	5,023				43,458	31
395					14,211	32
396					52,567	33
397					2,583	34
397.1					5,151	35
398					0	36
399					0	37
	5,023	0	0	4,751	214,548	
	43,916	0	880	4,976	3,581,454	
					0	38
	43,916	0	880	4,976	3,581,454	

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		91,790		91,790	1
February		80,930		80,930	2
March		91,685		91,685	3
April		98,468		98,468	4
May		117,977		117,977	5
June		104,787		104,787	6
July		116,364		116,364	7
August		102,527		102,527	8
September		86,866		86,866	9
October		89,638		89,638	10
November		94,069		94,069	11
December		95,398		95,398	12
Total for year	0	1,170,499	0	1,170,499	
Less: Measured or estimated water used in main flushing and water treatment during year				18,676	13
Less: Other utility use				25,675	14
Other utility use explanation:					15
Water Used in Blowoff of Settling Basins During the Year					
Water pumped into distribution system				1,126,148	16
Less: Water sold				1,008,332	17
Losses and unaccounted for				117,816	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				5,711	21
Date of maximum: 12/10/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				2,179	24
Date of minimum: 12/26/1997					25
Total KWH used for pumping for the year				1,738,375	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)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
FOX RIVER	1	0	4	24	1
FOX RIVER	2	140	6	16	2
LAKE WINNEBAGO	3	3	4	42	3

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	#1	#10	#11	1
Location	57 MANITOWOC STREET	105 MANITOWOC STREET	105 MANITOWOC STRRET	2
Purpose	B	B	B	3
Destination	R	D	D	4
Pump Manufacturer	ALLIS CHALMER	GOULDS	GOULDS	5
Year Installed	1988	1988	1988	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	6,300	3,900	5,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1988	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	250	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#13	#2	14
Location	105 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	15
Purpose	B	B	B	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	DELAVAL	ALLIS CHALMER	18
Year Installed	1988	1927	1988	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	1,500	4,900	21
Pump Motor or Standby Engine Mfr	US MOTORS	ALLIS CHALMER	US MOTORS	22 23
Year Installed	1988	1987	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	150	50	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	#3	#5	#6	1
Location	57 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	2
Purpose	B	P	P	3
Destination	R	T	T	4
Pump Manufacturer	ALLIS CHALMER	DELAVEL	GOULDS	5
Year Installed	1988	1927	1966	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,500	1,800	3,472	8
Pump Motor or Standby Engine Mfr	US MOTORS	WESTINGHOUSE	WESTINGHOUSE	9 10
Year Installed	1988	1927	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	20	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8	#9	14
Location	57 MANITOWOC STREET	57 MANITOWOC STREET	105 MANITOWOC STREET	15
Purpose	P	P	B	16
Destination	T	T	D	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1966	1960	1988	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,472	3,472	7,000	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	ELLIOT COMPANY	US MOTORS	22 23
Year Installed	1966	1960	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	400	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	CLEARWELL1	CLEARWELL2	CLEARWELL3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1947	1967	1988	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons	650,000	250,000	3,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.5000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	N		13
Is water fluoridated (yes, no)?	Y	N		14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ISLAND	MANITOWOC STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1967	1929	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	153	154	6
Total capacity in gallons	750,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	290				290	1
M	D	2.000	1,420				1,420	2
M	D	4.000	5,172				5,172	3
M	D	6.000	169,103				169,103	4
P	D	6.000	12,804				12,804	5
M	D	8.000	48,617				48,617	6
P	D	8.000	887				887	7
M	D	10.000	10,629				10,629	8
P	D	10.000	6,043				6,043	9
M	D	12.000	20,339				20,339	10
M	S	12.000	8,963				8,963	11
P	D	12.000	10,801				10,801	12
M	D	16.000	6,514				6,514	13
M	T	16.000	1,970				1,970	14
P	T	16.000	380			(380)	0	15
M	T	20.000	8,682				8,682	16
P	T	20.000	5,030				5,030	17
M	T	30.000	350				350	18
P	T	30.000	130				130	19
P	S	42.000	2,320				2,320	20
Total Within Municipality			320,444	0	0	(380)	320,064	
Total Utility			320,444	0	0	(380)	320,064	

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)	
M	0.750	3,703		2		3,701		1
M	1.000	945	1			946		2
M	1.250	29	1			30		3
M	1.500	39				39		4
M	2.000	68				68		5
M	2.500	1				1		6
M	3.000	5				5		7
M	4.000	32				32		8
M	6.000	13				13		9
M	8.000	7				7		10
M	10.000	2				2		11
M	12.000	1				1		12
Total Utility		4,845	2	2	0	4,845	0	

METERS

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

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	5,056	96	158	26	5,020	356	1
0.750	12	9	2		19	6	2
1.000	70	2	4		68	9	3
1.250	5		2		3		4
1.500	26	13			39	3	5
2.000	57		7		50	2	6
3.000	23	3	3		23	1	7
4.000	16	1	6		11	1	8
6.000	3		1		2		9
8.000	1		1		0		10
10.000	3				3		11
Total:	5,272	124	184	26	5,238	378	

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	4,704	116	4	7	1	188	5,020	1
0.750	2	6		5		6	19	2
1.000	31	24	2	1	1	9	68	3
1.250		1	1	1		0	3	4
1.500	1	17	4	10	2	5	39	5
2.000	3	24	9	5	3	6	50	6
3.000		6	7	4	1	5	23	7
4.000			10			1	11	8
6.000			2			0	2	9
8.000							0	10
10.000			1			2	3	11
Total:	4,741	194	40	33	8	222	5,238	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	374		2		372	2
Total Fire Hydrants	374	0	2	0	372	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	373
Number of distribution system valves end of year:	929
Number of distribution valves operated during year:	93

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 601 increased due to additional labor in this area.

Account 615 increased due to repairs and replacements in the pipe gallery.

Account 651 decreased from last year because in 1996 we had expenditures for roof repair.

Account 652 decreased from last year because we had the rebuilding of six filters to extend the life of the plant.

Account 662 decreased from 1996, in 1996 we had work on mains and services for Fifth Street from Manitowoc to Sheboygan and Manitowoc from Fourth to Sixth Street.

Account 663 decreased from last year, in 1996 we purchased more meters including M25 Meters, 6" meters, and 4" Compound Meters.

Account 664 decreased from last year due to less labor time charged to this account.

Account 665 increased due to more labor time charged to this account.

Account 920 decreased due to less salaries charged, due to less staff.

Account 923 increased due to \$9,500 charged for engineering services to develop a Sludge Treatment Handling Plan and \$2,436 for Labor Negotiations.

Account 925 increased from 1996 due to a Workers Compensation recovery in 1996.

Account 926 increased due to an increase in Health Insurance and Retirement Costs.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

332 Additions: \$119,567 for Flocculation Basin Equipment and Modifications

332 Retirements: \$15,060.56 for 1960 (6) Flocculator Units and \$1,063.11 for wood baffles

346 Additions: 144 - 5/8" Meters for \$9,291, 3 - 3" Meters for \$1,036, 1 - 4" Meter for \$1,475, 2 - 1" Meter for \$314, 4 - 1 1/2" Meter for \$955 and 1 - 4" Compound Meter for \$2,907.

346 Retirements: 344 - 5/8" Meters for \$14,020, 4 - 4" Meters for \$4,155, 1 - 3/4" Meter for \$76, 2 - 1" Meter for \$265, and 1 - 2" Meter for \$177.

396 Additions: \$10,529 for an Ingersoll Rand P185WJD Compressor and \$5,398 for a John Deere Lawnmower/Snowblower

Adjustments for accounts 332-348 are for corrections of account balances from a prior year.

Adjustment to account 391 is for Office Furniture that was transferred from the Electric Department to the Water Department

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

Accounts 332-348 the Adjustment amount reflects a correction of account balances from a prior year.

Account 391 reflects Office Furniture that was transferred from the Electric Department to the Water Department

Hydrants and Distribution System Valves (Page W-20)

The reason at least half of the hydrants were not tested is due to the lack of staff and time to complete this task.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	23,065,003	1
Total Sales of Electricity	23,065,003	
Other Operating Revenues		
Forfeited Discounts (450)	14,566	2
Miscellaneous Service Revenues (451)	3,048	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	71,632	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	304,939	7
Total Other Operating Revenues	394,185	
Total Operating Revenues	23,459,188	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	18,964,306	8
Transmission Expenses (560-573)	78,437	9
Distribution Expenses (580-598)	819,919	10
Customer Accounts Expenses (901-905)	171,790	11
Sales Expenses (911-916)	200,871	12
Administrative and General Expenses (920-932)	789,364	13
Total Operation and Maintenance Expenses	21,024,687	
Other Expenses		
Depreciation Expense (403)	767,275	14
Amortization Expense (404-407)	1,707	15
Taxes (408)	774,602	16
Total Other Expenses	1,543,584	
Total Operating Expenses	22,568,271	
NET OPERATING INCOME	890,917	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Forfeited Discounts	14,566	1
Total Forfeited Discounts (450)	14,566	
Miscellaneous Service Revenues (451):		
Reconnection Fees/Fire Pump Feeder/Temp Service	3,048	2
Total Miscellaneous Service Revenues (451)	3,048	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Ameritech Joint Pole Contact Fees	32,995	4
Time Warner Joint Pole Contact Fees	38,637	5
Total Rent from Electric Property (454)	71,632	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Transmission Revenues	287,672	7
Sales Tax Discounts	17,847	8
Sewer Calculation/Adjustments	(580)	9
Total Other Electric Revenues (456)	304,939	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	70,383	1
Fuel (501)	18,307	2
Steam Expenses (502)	182,543	3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)	50,955	6
Miscellaneous Steam Power Expenses (506)	70,785	7
Rents (507)		8
Maintenance Supervision and Engineering (510)	1,045	9
Maintenance of Structures (511)	8,141	10
Maintenance of Boiler Plant (512)	114,974	11
Maintenance of Electric Plant (513)	46,679	12
Maintenance of Miscellaneous Steam Plant (514)	452	13
Total Steam Power Generation Expenses	564,264	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)		14
Water for Power (536)		15
Hydraulic Expenses (537)		16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)		22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)		25
Fuel (547)		26
Generation Expenses (548)		27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)	659	32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	659	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	18,399,208	34
System Control and Load Dispatching (556)	175	35
Other Expenses (557)		36
Total Other Power Supply Expenses	18,399,383	
Total Power Production Expenses	18,964,306	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	19,169	37
Load Dispatching (561)	38,962	38
Station Expenses (562)	311	39
Overhead Line Expenses (563)	349	40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)	10,986	42
Rents (567)	1,675	43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)	4,501	46
Maintenance of Overhead Lines (571)	2,428	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)	56	49
Total Transmission Expenses	78,437	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	170,552	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	141,798	51
Station Expenses (582)	39,307	52
Overhead Line Expenses (583)	27,157	53
Underground Line Expenses (584)	19,995	54
Street Lighting and Signal System Expenses (585)	5,721	55
Meter Expenses (586)	36,833	56
Customer Installations Expenses (587)	19,373	57
Miscellaneous Distribution Expenses (588)	169,162	58
Rents (589)	900	59
Maintenance Supervision and Engineering (590)	13,485	60
Maintenance of Structures (591)	2,535	61
Maintenance of Station Equipment (592)	27,813	62
Maintenance of Overhead Lines (593)	94,771	63
Maintenance of Underground Lines (594)	19,961	64
Maintenance of Line Transformers (595)	9,622	65
Maintenance of Street Lighting and Signal Systems (596)	10,132	66
Maintenance of Meters (597)	10,802	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	819,919	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,220	69
Meter Reading Expenses (902)	46,877	70
Customer Records and Collection Expenses (903)	114,487	71
Uncollectible Accounts (904)	7,206	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	171,790	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	200,000	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	871	77
Total Sales Expenses	200,871	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	124,822	78
Office Supplies and Expenses (921)	23,337	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	46,840	81
Property Insurance (924)	32,188	82
Injuries and Damages (925)	38,873	83
Employee Pensions and Benefits (926)	431,567	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	56,555	87
Rents (931)	1,461	88
Maintenance of General Plant (932)	33,721	89
Total Administrative and General Expenses	789,364	
Total Operation and Maintenance Expenses	21,024,687	

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		598,534	1
Social Security		88,866	2
Wisconsin Gross Receipts Tax		3,796	3
PSC Remainder Assessment		37,748	4
Other (specify):			
1996 Payment Adj Statute 66.069(1)(c)		46,558	5
Sewer Charge		(900)	6
Total tax expense		<u>774,602</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199000				3
County tax rate	mills		4.728100				4
Local tax rate	mills		10.894800				5
School tax rate	mills		9.576100				6
Voc. school tax rate	mills		1.679600				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.077600				10
Less: state credit	mills		1.904100				11
Net tax rate	mills		25.173500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.894800				14
Combined School Tax Rate	mills		11.255700				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.150500				17
Total Tax Rate	mills		27.077600				18
Ratio of Local and School Tax to Total	dec.		0.818038				19
Total tax net of state credit	mills		25.173500				20
Net Local and School Tax Rate	mills		20.592874				21
Utility Plant, Jan. 1	\$	24,400,054	24,400,054				22
Materials & Supplies	\$	299,781	299,781				23
Subtotal	\$	24,699,835	24,699,835				24
Less: Plant Outside Limits	\$	864,768	864,768				25
Taxable Assets	\$	23,835,067	23,835,067				26
Assessment Ratio	dec.		1.000000				27
Assessed Value	\$	23,835,067	23,835,067				28
Net Local & School Rate	mills		20.592874				29
Tax Equiv. Computed for Current Year	\$	490,833	490,833				30
Tax Equivalent per 1994 PSC Report	\$	598,534					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	598,534					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	6,795		4
Structures and Improvements (311)	1,217,617		5
Boiler Plant Equipment (312)	3,761,668		6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)	1,074,859		8
Accessory Electric Equipment (315)	413,213		9
Miscellaneous Power Plant Equipment (316)	11,379		10
Total Steam Production Plant	6,485,531	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)	2,587		20
Prime Movers (343)	1,863		21
Generators (344)			22
Accessory Electric Equipment (345)	26,199		23
Miscellaneous Power Plant Equipment (346)		2,655	24
Total Other Production Plant	30,649	2,655	
TRANSMISSION PLANT			
Land and Land Rights (350)	213,375		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			6,795	4
Structures and Improvements (311)			1,217,617	5
Boiler Plant Equipment (312)		1,500	3,763,168	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			1,074,859	8
Accessory Electric Equipment (315)			413,213	9
Miscellaneous Power Plant Equipment (316)			11,379	10
Total Steam Production Plant	0	1,500	6,487,031	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			0	19
Fuel Holders, Producers and Accessories (342)			2,587	20
Prime Movers (343)			1,863	21
Generators (344)			0	22
Accessory Electric Equipment (345)			26,199	23
Miscellaneous Power Plant Equipment (346)			2,655	24
Total Other Production Plant	0	0	33,304	
TRANSMISSION PLANT				
Land and Land Rights (350)			213,375	25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)	2,358,900		27
Towers and Fixtures (354)			28
Poles and Fixtures (355)	717,123	14,832	29
Overhead Conductors and Devices (356)	747,319	19,870	30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	4,036,717	34,702	
DISTRIBUTION PLANT			
Land and Land Rights (360)	189,929		34
Structures and Improvements (361)	140,133		35
Station Equipment (362)	3,006,688	4,530	36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	1,391,930	36,074	38
Overhead Conductors and Devices (365)	1,697,114	37,237	39
Underground Conduit (366)	181,677	14,774	40
Underground Conductors and Devices (367)	519,048	53,255	41
Line Transformers (368)	1,108,124	143,595	42
Services (369)	570,511	8,489	43
Meters (370)	508,702	23,208	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	190,333	823	47
Total Distribution Plant	9,504,189	321,985	
GENERAL PLANT			
Land and Land Rights (389)	219,496		48
Structures and Improvements (390)	1,992,806	3,481	49
Office Furniture and Equipment (391)	78,111	2,996	50
Computer Equipment (391.1)	204,429	35,779	51
Transportation Equipment (392)	348,096		52
Stores Equipment (393)	39,742		53
Tools, Shop and Garage Equipment (394)	57,317	10,001	54
Laboratory Equipment (395)	4,614	7,572	55
Power Operated Equipment (396)	991	750	56
Communication Equipment (397)	305,911	1,104	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)		270	2,359,170 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	4,634		727,321 29
Overhead Conductors and Devices (356)	65		767,124 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	4,699	270	4,066,990
DISTRIBUTION PLANT			
Land and Land Rights (360)			189,929 34
Structures and Improvements (361)			140,133 35
Station Equipment (362)		(270)	3,010,948 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	9,596	23,195	1,441,603 38
Overhead Conductors and Devices (365)	8,419	(6)	1,725,926 39
Underground Conduit (366)	4,331		192,120 40
Underground Conductors and Devices (367)	12,879		559,424 41
Line Transformers (368)	13,752	(500)	1,237,467 42
Services (369)	2,372	256	576,884 43
Meters (370)	3,397	(251)	528,262 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	330	5,720	196,546 47
Total Distribution Plant	55,076	28,144	9,799,242
GENERAL PLANT			
Land and Land Rights (389)			219,496 48
Structures and Improvements (390)			1,996,287 49
Office Furniture and Equipment (391)		4,997	86,104 50
Computer Equipment (391.1)	26,795	(32,275)	181,138 51
Transportation Equipment (392)	150		347,946 52
Stores Equipment (393)			39,742 53
Tools, Shop and Garage Equipment (394)		1,212	68,530 54
Laboratory Equipment (395)			12,186 55
Power Operated Equipment (396)			1,741 56
Communication Equipment (397)	1,298	985	306,702 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)			58
Other Tangible Property (399)			59
Total General Plant	3,251,513	61,683	
Total utility plant in service directly assignable	23,308,599	421,025	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	23,308,599	421,025	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	28,243	(25,081)	3,259,872
Total utility plant in service directly assignable	88,018	4,833	23,646,439
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	88,018	4,833	23,646,439

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	1,059,034	2.89%	35,189	1
Boiler Plant Equipment (312)	3,428,090	1.59%	59,823	2
Engines and Engine Driven Generators (313)				3
Turbogenerator Units (314)	1,028,409	1.05%	11,286	4
Accessory Electric Equipment (315)	414,952	0.00%		5
Miscellaneous Power Plant Equipment (316)	11,186	1.18%	134	6
Total Steam Production Plant	5,941,671		106,432	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)				7
Reservoirs, Dams and Waterways (332)				8
Water Wheels, Turbines and Generators (333)				9
Accessory Electric Equipment (334)				10
Miscellaneous Power Plant Equipment (335)				11
Roads, Railroads and Bridges (336)				12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)				13
Fuel Holders, Producers and Accessories (342)	2,587			14
Prime Movers (343)	1,863			15
Generators (344)				16
Accessory Electric Equipment (345)	6,717	2.94%	770	17
Miscellaneous Power Plant Equipment (346)		3.45%	46	18
Total Other Production Plant	11,167		816	
TRANSMISSION PLANT				
Structures and Improvements (352)				19
Station Equipment (353)	820,034	3.50%	82,566	20
Towers and Fixtures (354)				21
Poles and Fixtures (355)	411,893	4.84%	34,956	22
Overhead Conductors and Devices (356)	264,013	3.48%	26,351	23
Underground Conduit (357)				24
Underground Conductors and Devices (358)				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					1,094,223	1
312			2,111	1,500	3,491,524	2
313					0	3
314					1,039,695	4
315				(1,739)	413,213	5
316					11,320	6
	0	0	2,111	(239)	6,049,975	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					2,587	14
343					1,863	15
344					0	16
345					7,487	17
346					46	18
	0	0	0	0	11,983	
352					0	19
353				57	902,657	20
354					0	21
355	4,634	3,261			438,954	22
356	65	175			290,124	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	1,495,940		143,873	
DISTRIBUTION PLANT				
Structures and Improvements (361)	43,972	2.84%	3,980	27
Station Equipment (362)	938,714	3.00%	90,265	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	509,940	5.56%	78,772	30
Overhead Conductors and Devices (365)	648,368	4.26%	72,911	31
Underground Conduit (366)	50,310	2.50%	4,672	32
Underground Conductors and Devices (367)	177,928	4.11%	22,163	33
Line Transformers (368)	428,199	2.73%	32,017	34
Services (369)	461,992	7.05%	40,446	35
Meters (370)	196,102	3.57%	18,510	36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	56,514	6.39%	12,361	39
Total Distribution Plant	3,512,039		376,097	
GENERAL PLANT				
Structures and Improvements (390)	255,632	2.50%	49,864	40
Office Furniture and Equipment (391)	34,672	6.67%	5,477	41
Computer Equipment (391.1)	176,773	25.00%	27,015	42
Transportation Equipment (392)	259,209	2.77%	9,628	43
Stores Equipment (393)	9,617	4.00%	1,590	44
Tools, Shop and Garage Equipment (394)	39,498	5.88%	3,699	45
Laboratory Equipment (395)	5,495	3.33%	280	46
Power Operated Equipment (396)	892			47
Communication Equipment (397)	121,425	8.33%	25,515	48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	903,213		123,068	
Total accum. prov. directly assignable	11,864,030		750,286	

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
	4,699	3,436	0	57	1,631,735	
361					47,952	27
362				(57)	1,028,922	28
363					0	29
364	9,596	12,542	4,101	36,195	606,870	30
365	8,419	9,699	1,035	10,094	714,290	31
366	4,331	1,820			48,831	32
367	12,879	5,043			182,169	33
368	13,752		1,073	(500)	447,037	34
369	2,372	1,855	2,035	9,367	509,613	35
370	3,397		388	(251)	211,352	36
371					0	37
372					0	38
373	330	227		5,720	74,038	39
	55,076	31,186	8,632	60,568	3,871,074	
390					305,496	40
391				(26,248)	13,901	41
391.1	26,795		600	3,545	181,138	42
392	150				268,687	43
393					11,207	44
394				1,212	44,409	45
395					5,775	46
396					892	47
397	1,298			985	146,627	48
398					0	49
399					0	50
	28,243	0	600	(20,506)	978,132	
	88,018	34,622	11,343	39,880	12,542,899	

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			51
Total accum. prov. for depreciation	<u><u>11,864,030</u></u>		<u><u>750,286</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	88,018	34,622	11,343	39,880	12,542,899

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-0.25	18.34	1
7.2/12.5 kV (12kV)	3.83	43.12	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV	0.08	7.56	9
69 kV			10
115 kV			11
138 kV	0.00	15.07	12
Other:			
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
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	77	Wednesday	01/29/1997	19:00	49,947	1
February	02	76	Monday	02/24/1997	19:00	43,740	2
March	03	74	Wednesday	03/19/1997	20:00	48,618	3
April	04	73	Wednesday	04/23/1997	10:00	47,142	4
May	05	75	Thursday	05/29/1997	18:00	47,842	5
June	06	80	Tuesday	06/24/1997	12:00	47,213	6
July	07	80	Friday	07/18/1997	15:00	48,717	7
August	08	78	Thursday	08/28/1997	15:00	50,654	8
September	09	78	Thursday	09/18/1997	12:00	48,626	9
October	10	75	Thursday	10/02/1997	21:00	48,960	10
November	11	77	Wednesday	11/12/1997	18:00	46,780	11
December	12	78	Tuesday	12/02/1997	18:00	47,658	12
Total	921					575,897	

System Name Menasha Electric Utility

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 System, Inc -WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	13,206	1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	13,206	7
Purchases	575,897	8
Interchanges:		9
In (gross)		9
Out (gross)	13,206	10
Net	(13,206)	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	575,897	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	566,581	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	45	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	210	22
Total Used by Company	255	23
Total Sold and Used	566,836	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	9,061	27
Total Energy Losses	9,061	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.5734%	29
Total Disposition of Energy	575,897	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
Ms-2	Ms-2	12	10	1
Rg-1	Rg-1	6,281	44,740	2
Rg-2	Rg-2	49	366	3
Total Sales for Residential Sales		6,342	45,116	
Commercial & Industrial				
Cg-1	Cg-1	502	9,838	4
Cp-1	Cp-1	38	9,930	5
Cp-2 (Includes Interdepartmental)	Cp-2	27	500,368	6
Ms-2	Ms-2	93	84	7
Total Sales for Commercial & Industrial		660	520,220	
Public Street & Highway Lighting				
Ms-1	Ms-1	2	1,191	8
Ms-3	Ms-3	2	54	9
Total Sales for Public Street & Highway Lighting		4	1,245	
Sales for Resale				
WPPI Generation Credits		1		10
Total Sales for Sales for Resale		1	0	
TOTAL SALES FOR ELECTRICITY		7,007	566,581	

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)	
		884	(2)	882	1
		2,914,187	(9,758)	2,904,429	2
		16,767	(145)	16,622	3
0	0	2,931,838	(9,905)	2,921,933	
		655,236	(1,575)	653,661	4
		534,279	2,606	536,885	5
		17,258,198	127,710	17,385,908	6
		7,590	(24)	7,566	7
0	0	18,455,303	128,717	18,584,020	
		108,049	(505)	107,544	8
		3,377	27	3,404	9
0	0	111,426	(478)	110,948	
		1,448,102		1,448,102	10
0	0	1,448,102	0	1,448,102	
0	0	22,946,669	118,334	23,065,003	

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		WPPI		1
Point of Delivery	Butte Des Morts		Forest Junction		2
Type of Power Purchased (firm, dump, etc.)	Firm		Firm		3
Voltage at Which Delivered	138,000		138,000		4
Point of Metering	Northside/Tayco		Melissa		5
Total of 12 Monthly Maximum Demands -- kW	786,934		177,522		6
Average load factor	84.3382%		70.5342%		7
Total Cost of Purchased Power	15,744,480		2,970,416		8
Average cost per kWh	0.0325		0.0325		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	17,169	22,889	4,559	5,330	12
February	15,011	20,375	3,768	4,586	13
March	15,422	23,375	4,469	5,352	14
April	16,918	21,597	4,141	4,486	15
May	17,224	25,308	2,464	2,846	16
June	18,587	26,017	993	1,616	17
July	18,747	23,588	2,763	3,619	18
August	16,955	24,835	3,794	5,070	19
September	16,973	23,581	3,842	4,230	20
October	18,232	22,600	3,934	4,194	21
November	15,092	24,678	2,926	4,084	22
December	17,507	21,811	3,836	4,504	23
Total kWh (000)	203,837	280,654	41,489	49,917	24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	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
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	13,206	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	16,700	7
Date and Hour of Such Maximum Demand	5/21/1997 9	8
Load Factor	0.0903	9
Maximum Net Generation in Any One Day	262,491	10
Date of Such Maximum	5/21/1997	11
Number of Hours Generators Operated	1,940	12
Maximum Continuous or Dependable Capacity--kW	23,400	13
Is Plant Owned or Leased?		14
Total Production Expenses	672,914	15
Cost per kWh of Net Generation (\$)	51	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	4,165	21
June	5,841	22
July	3,200	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	13,206	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	7,093	42
Average Cost per Ton (\$)	63.0000	43
Kind of Coal Used	Bituminous	44
Average BTU per Pound	13,526	45
Water Evaporated--Thousands of Pounds	3,551	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	10	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	1	50
Based on Coal Used Solely in Electric Generation	1	51
Average BTU per kWh Net Generation	14,530	52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0300	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Menasha				1
Unit Identification	1				2
Type of Generation	STEAM				3
kWh Net Generation (000)	13,206				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	16,700				7
Date and Hour of Such Maximum Demand	5/21/1997 9				8
Load Factor	0.0903				9
Maximum Net Generation in Any One Day	262,491				10
Date of Such Maximum	05/21/1997				11
Number of Hours Generators Operated	1,940				12
Maximum Continuous or Dependable Capacity--kW	23,400				13
Is Plant Owned or Leased?	O				14
Total Production Expenses	672,914				15
Cost per kWh of Net Generation (\$)	50.9552				16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May	4,165				22
June	5,841				23
July	3,200				24
August					25
September					26
October					27
November					28
December					29
Total kWh (000)	13,206				30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?	N				41
Coal consumed--tons (2,000 lbs.)	7,093				42
Average Cost per Ton (\$)	63.0000				43
Kind of Coal Used	Bituminous				44
Average BTU per Pound	13,526				45
Water Evaporated--Thousands of Pounds	3,551				46
Is Water Evaporated, Metered or Estimated?	M				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	9.7800				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant	1				50
Based on Coal Used Solely in Electric Generation	1				51
Average BTU per kWh Net Generation	14,530				52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0300				53
					54

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)	
Menasha	1	1949	625	750	Wickes	Stoker	75	1
Menasha	3	1956	625	835	Springfiel	Stoker	100	2
Menasha	4	1964	850	900	Riley	Stoker	143	3
Menasha	2	1949	625	750	Wickes	Stoker	75	4
NONE								5
Total							<u><u>393</u></u>	

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							1
Total						<u><u>0</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
1949	TC	3600	4160	0	4000	5000	4000	0	1
1956	TC	3600	4160	3596	7500	9375	7500	9130	2
1964	TC	3600	13800	9610	13680	16094	13680	14692	3
1949	TC	3600	4160	0	4000	5000	4000	0	4
Total									5
				13206	29180	35469	29180	23822	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
Total							1
		0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	Melissa	Northside	Tayco	1
Voltage--High Side	138	138	138	2
Voltage--Low Side	14	14	34	3
Num. Main Transformers in Operation	1	2	2	4
Capacity of Transformers in kVA	22	22	50	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	4,200	6,500	13,900	7
Dt and Hr of Such Maximum Demand	01/28/1997 19:00	01/29/1997 19:00	08/28/1997 15:00	8 9
Kwh Output	16,704	26,089	55,680	10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	7,100	953	65,228	1
Acquired during year	422	69	4,077	2
Total	7,522	1,022	69,305	3
Retired during year	119	29	1,188	4
Sales, transfers or adjustments increase (decrease)	(389)			5
Number end of year	7,014	993	68,117	6
Number end of year accounted for as follows:				7
In customers' use	6,822	795	49,361	8
In utility's use	19	13	1,550	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	173	185	17,206	12
Total end of year	7,014	993	68,117	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	865	785,263	1
Sodium Vapor	250	262	233,230	2
Total		1,127	1,018,493	
Ornamental				
Sodium Vapor	150	153	139,077	3
Sodium Vapor	250	37	34,040	4
Total		190	173,117	
Other				
Mercury Vapor	250	2	919	5
Sodium Vapor	150	57	51,335	6
Sodium Vapor	250	46	41,378	7
Total		105	93,632	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 500-502 increased due to an increase in Generation.

Account 505,506,510,511 decreased due to less time being spent in these areas because of increased generation.

Account 514 decreased from 1996 because a battery backup system was purchased in 1996.

Account 560-561 increased because more time was charged in 1997.

Account 580 increased because more time was charged in 1997.

Account 581 decreased because less time was charged in 1997.

Account 588 increased because more time was charged in 1997.

Account 592 increased because of repairs to the tap changer at the Taycc Substation.

Account 920 decreased from 1996 due to less salaries charged to this area.

Account 923 increased due to greater expenditures for legal fees for the Schmalz Dumpsite Lawsuit (\$27,345 in 1997) and \$4,962 for labor negotiations

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

355 Additions: 3 90' Poles for \$14,831.66

356 Additions: 3 Grounds for \$1,306.22 and Steel tower line for \$18,563.51.

364 Additions: 56 Poles for \$22,810.53, 14 Anchors for \$1,185.49, 15 Guys for \$1,515.43, 23 Crossarms for \$3,708.34, 2 Conductor Arms for \$242.01, 115 Secondary Attachments for \$5,608.23, and 4 Cluster Mounts for 1,004.14.

365 Additions: 39 Dead Ends for \$3,453.17, 1 3 Phase Disconnect for \$7,384.55, 38 Cutouts for \$4,376.64, 42 Arrestors for 3,598.34, 31 Grounds for \$3,150.15, 3,681 Triplex #4/O ASCR for \$10,284.14, 969 Triplex #2ASCR for \$1,666.51, 330 #2/O ASCR Quadroplex for \$1,151.73, and Other for \$2,171.58.

366 Additions: 1609 of 2" PVC for \$4,537.11, 2407 of 4" PVC for \$8,099.05, plus 1 Slab for \$117.44 and 4 Class I Enclosures for \$2,020.62

367 Additions: 13 Pedestals for \$3,108.82, 12 Ground Sleeves for \$5,941.01, 13 Terminations for \$954.96, 41 Elbows for \$2,755.97, 12 3-Point Coupler for \$1,310.67, 156 1/O URD Primary for \$698.88, 50 URD 4/O Triplex for \$507.25, 156 URD 4/O AT for \$667.10, 5,955 Primary 1/O STR for \$17,790.98, 290 URD #6 AL Duplex for \$312.21, and 3608 350 MCM Copper for \$19,207.05.

367 Retirements: 4 Ground Sleeves for \$1,142.04, 25 Terminations for \$2,499.58, 38 Elbows for \$2,007.45, 11 3-Point Coupler for \$1,164.50, 4215 1/O URD Primary for \$2,579.39, 2,384 #2 AL URD Primary for \$3,366.37, and 1 Point Joint Coupler for \$119.56.

368 Additions: 67 Pole Mounts (10 KVA-167 KVA) for \$70,669.84 and 15 Pad Mounts (25 KVA-2000 KVA) for \$72,712.23.

368 Retirements: 24 Pole Mounts (25KVA-75KVA) for \$9,801.95 and 5 Pad Mounts (25KVA-75KVA)for \$3,950.17.

370 Additions: 104 Class 200 Meters for \$7,991.72, 1 Class 20 Reactive Meter for \$1,177.99, 10 Class 20TR Rated Meteres for \$13,983.03 and 2 DR/87 Recorders for \$1,233.50.

391.1 Additions: (5) Deskpro 4000 Computers with V50 Monitors for \$10,282, (3) Radix Handheld Utilicorders for \$13,320, (1) Designjet 750C Plus for \$6,836 and Software for \$5,341.39.

391.1 Retirements: Bios Model Computer for \$995, Epson Equity Computer for \$1,612.50, Everex Computer System for \$6,265, (3) Utilicorders for \$15,972.90, Towa Printer for \$204.70, and a Leading Edge Computer system for \$1,744.76.

394 Additions: \$1,008.70 for a Stanley Hydraulic Tamper, \$816.20 for a Stanley Chainsaw and \$8,176.50 for a Kit Puller (Standard Amp)

The adjustments reflect corrections of account balances from prior year activity. In addition, items in Office Equipment and Computer Equipment that were under the capitalization threshold were adjusted.

ELECTRIC OPERATING SECTION FOOTNOTES

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

The adjustments include additional depreciation per the PSC for account 364 in the amount of \$13,000, account 365 for \$10,100 and account 369 for \$8,800

For account 391 and 391.1 the adjustments includes Office Equipment and Computer Equipment that were under the capitalization threshold that were adjusted.

The remaining adjustments reflect corrections of account balances from a prior year.
