



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, 1998

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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: JONET & FOUNTAIN

Title:

Office Address: JONET & FOUNTAIN

200 S WASHINGTON FLOOR 4T

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 8227

Fax Number: (920) 435 - 4361

E-mail Address:

Date of most recent audit report: 2/15/1999

Period covered by most recent audit: 1998

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: [REDACTED]

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)	27,150,004	26,287,307	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	24,095,882	22,909,601	2
Depreciation Expense (403)	1,032,136	1,009,041	3
Amortization Expense (404-407)	854	1,707	4
Taxes (408)	1,098,907	1,155,053	5
Total Operating Expenses	26,227,779	25,075,402	
Net Operating Income	922,225	1,211,905	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	922,225	1,211,905	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(2,327)	(4,630)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	10,200	9,350	9
Interest and Dividend Income (419)	287,545	283,816	10
Miscellaneous Nonoperating Income (421)	4,962	(44)	11
Total Other Income	300,380	288,492	
Total Income	1,222,605	1,500,397	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	3,734	1,926	13
Total Miscellaneous Income Deductions	3,734	1,926	
Income Before Interest Charges	1,218,871	1,498,471	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	553,608	585,797	14
Amortization of Debt Discount and Expense (428)	52,188	52,587	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	605,796	638,384	
Net Income	613,075	860,087	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,688,460	10,837,452	20
Balance Transferred from Income (433)	613,075	860,087	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	739	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	4,166	9,079	25
Total Unappropriated Earned Surplus End of Year (216)	12,296,630	11,688,460	

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	10,200	4
Total (Acct. 418):	10,200	
Interest and Dividend Income (419):		
Electric	251,168	5
Water	36,377	6
Total (Acct. 419):	287,545	
Miscellaneous Nonoperating Income (421):		
Electric Insufficients	(38)	7
Option Payment from American Stores	5,000	8
Total (Acct. 421):	4,962	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW dues relating to legislative activity	3,734	10
Total (Acct. 426):	3,734	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Prior Year Payroll System Crash Adjustment	739	12
Total (Acct. 435)--Debit:	739	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Work done for the City of Menasha	4,166	14
Total (Acct. 439)--Debit:	4,166	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	917	2,695			3,612	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	535	4,300			4,835	3
Materials	340	764			1,104	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	875	5,064	0	0	5,939	
Net income (or loss)	42	(2,369)	0	0	(2,327)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,805,677	24,344,327	0	0	27,150,004	1
Less: interdepartmental sales	2,087	73,919	0	0	76,006	2
Less: interdepartmental rents	0	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	648	7,511			8,159	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,802,942	24,262,897	0	0	27,065,839	

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	636,566	14,997	651,563	1
Electric operating expenses	1,080,937	21,237	1,102,174	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	2,381		2,381	6
Other nonutility expenses			0	7
Water utility plant accounts	32,758		32,758	8
Electric utility plant accounts	92,318		92,318	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	36,234	(36,234)	0	18
All other accounts	3,048		3,048	19
Total Payroll	1,884,242	0	1,884,242	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	36,045,056	35,654,795	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	16,838,698	16,124,353	2
Net Utility Plant	19,206,358	19,530,442	
Utility Plant Acquisition Adjustments (117-118)	0	854	3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	19,206,358	19,531,296	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	294,651	293,268	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	294,651	293,268	
Investment in Municipality (123)	0	0	7
Other Investments (124)	923	489	8
Special Funds (125-128)	5,127,902	5,064,486	9
Total Other Property and Investments	5,423,476	5,358,243	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	95,851	(28,915)	10
Special Deposits (132-134)	7,560	4,364	11
Working Funds (135)	4,400	75	12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,344,242	2,145,247	15
Other Accounts Receivable (143)	149,283	1,905	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,000	3,000	17
Receivables from Municipality (145)	80,752	92,410	18
Materials and Supplies (151-163)	307,739	382,913	19
Prepayments (165)	41,444	38,668	20
Interest and Dividends Receivable (171)	73,997	69,296	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	3,102,268	2,702,963	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	626,720	678,908	24
Other Deferred Debits (182-186)	1,130,153	882,348	25
Total Deferred Debits	1,756,873	1,561,256	
Total Assets and Other Debits	29,488,975	29,153,758	

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)	0		27
Unappropriated Earned Surplus (216)	12,296,630	11,688,460	28
Total Proprietary Capital	12,954,068	12,345,898	
LONG-TERM DEBT			
Bonds (221-222)	10,860,000	11,460,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	10,860,000	11,460,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,797,241	1,807,416	33
Payables to Municipality (233)	6,855	10,630	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	893,813	893,813	36
Interest Accrued (237)	183,153	191,452	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	1,020		40
Miscellaneous Current and Accrued Liabilities (242)	2,850	(510)	41
Total Current and Accrued Liabilities	2,884,932	2,902,801	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	6,300	7,300	43
Other Deferred Credits (253)	1,470,021	1,131,483	44
Total Deferred Credits	1,476,321	1,138,783	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,313,654	1,306,276	49
Total Liabilities and Other Credits	29,488,975	29,153,758	

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)	11,358,877	0	0	24,127,509	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)	103,512			455,158	7
Total Utility Plant	11,462,389	0	0	24,582,667	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,580,319	0	0	13,258,379	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	3,580,319	0	0	13,258,379	
Net Utility Plant	7,882,070	0	0	11,324,288	

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	3,581,454	12,542,899			16,124,353	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	247,993	784,143			1,032,136	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,364				9,364	6
Accruals charged other						7
accounts (specify):						8
Transport/Power Op equip Clearing	8,662	8,973			17,635	9
Salvage	686	3,836			4,522	10
Other credits (specify):						11
Computer Equipment	(5,401)	5,401			0	12
Total credits	261,304	802,353	0	0	1,063,657	13
Debits during year						14
Book cost of plant retired	257,160	72,869			330,029	15
Cost of removal	5,041	13,975			19,016	16
Other debits (specify):						17
Adjustments	238	29			267	18
Total debits	262,439	86,873	0	0	349,312	19
Balance End of Year	3,580,319	13,258,379	0	0	16,838,698	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land and Land Rights	293,268	1,383		294,651	2
Total Nonutility Property (121)	293,268	1,383	0	294,651	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	293,268	1,383	0	294,651	

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	8,159	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	8,159	
Deductions:		
Accounts written off during the year: Utility Customers	8,159	5
Accounts written off during the year: Others		6
Total accounts written off	8,159	
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	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			250,256		250,256	301,402	3
Total Electric Utility					250,256	301,402	

Account	Total End of Year	Amount Prior Year	
Electric utility total	250,256	301,402	1
Water utility (154)	57,483	81,511	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	307,739	382,913	

**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	35,706	428	327,308	1
1996 Revenue Bond Water	16,841	428	299,412	2
Total			626,720	
Unamortized premium on debt (251)				
NONE	0	0	0	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	5.28%	5,075,000	1
Electric Bond Issue	09/01/1996	09/01/2008	4.94%	5,785,000	2
Total Bonds (Account 221):				10,860,000	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 10,860,000

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	357,782	2
Charged electric department expense	741,125	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,098,907	
Taxes paid during year:		
County, state and local taxes	884,566	6
Social Security taxes	175,093	7
PSC Remainder Assessment	35,008	8
Other (explain):		
Utility Tax	4,240	9
Total payments and other debits	1,098,907	
Balance end of year	893,813	

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	100,368	285,716	291,871	94,213	1
Joint Bond Issue Water	91,084	267,892	270,036	88,940	2
Subtotal	191,452	553,608	561,907	183,153	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	191,452	553,608	561,907	183,153	

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	898,982	407,294	0	0	0	1,306,276	1
Add credits during year:							
For Services		5,328				5,328	2
For Mains						0	3
Other (specify):							
Plant Charge Outs		2,050				2,050	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	898,982	414,672	0	0	0	1,313,654	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Miscellaneous Stock	923	2
Total (Acct. 124):	923	
Sinking Funds (125):		
Joint Bond Redemption	708,210	3
Joint Debt Service	1,040,000	4
Transmission Reserve	903,911	5
Water Utility Reserve	1,601	6
Operating Reserve	817,808	7
Reliability Reserve	106,649	8
Economic Development	5,341	9
Total (Acct. 125):	3,583,520	
Depreciation Fund (126):		
Depreciation Fund	1,544,382	10
Total (Acct. 126):	1,544,382	
Other Special Funds (128):		
NONE		11
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		12
Total (Acct. 132):	0	
Other Special Deposits (134):		
Postage	1,000	13
Project Share Checking Account	6,560	14
Total (Acct. 134):	7,560	
Notes Receivable (141):		
NONE		15
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	232,982	16
Electric	2,111,260	17
Sewer (Regulated)		18
Other (specify):		

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)	
Customer Accounts Receivable (142):		
NONE		19
Total (Acct. 142):	2,344,242	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		20
Merchandising, jobbing and contract work		21
Other (specify):		
Insurance Billings	(3,658)	22
Tax Roll Write Offs	2,550	23
Insurance Payment Hail Damage	148,455	24
Diggers Hotline Billed To City for 1999	1,299	25
Accounts Receivable Project Share	637	26
Total (Acct. 143):	149,283	
Receivables from Municipality (145):		
Sewer User Fees	66,611	27
Tax Roll Write Offs and Penalties	12,855	28
Interest Tax Roll	1,286	29
Total (Acct. 145):	80,752	
Prepayments (165):		
Prepaid PSC Remainder Assessment	29,059	30
Miscellaneous Deposits	510	31
Prepaid Software Support	3,095	32
Prepaid Equipment Support & Maintenance	8,780	33
Total (Acct. 165):	41,444	
Extraordinary Property Losses (182):		
NONE		34
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		35
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		36
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		37
Total (Acct. 185):	0	

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)
Miscellaneous Deferred Debits (186):		
Miscellaneous Deferred Expense	6,364	38
Deferred Water Tower Painting Expenses	75,167	39
Residential FIC Program	170,509	40
Commercial & Industrial Conservation Program	710,505	41
Deferred Payroll Expenses	167,608	42
Total (Acct. 186):	1,130,153	
Payables to Municipality (233):		
Sewer User Fee Payable	6,855	43
Total (Acct. 233):	6,855	
Other Deferred Credits (253):		
Accrued Payroll & Benefits	195,339	44
Transmission Credits	23,902	45
Other Deferred Credits Water	780	46
Deferred Customer Conservation	1,250,000	47
Total (Acct. 253):	1,470,021	

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	11,412,928	23,886,974	0	0	35,299,902	1
Materials and Supplies	69,497	275,829	0	0	345,326	2
Other (specify):						
Construction in Progress	71,032	478,992			550,024	3
Less Average:						
Reserve for Depreciation	3,580,886	12,900,639	0	0	16,481,525	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	898,982	410,983	0	0	1,309,965	6
Other (specify):						
NONE					0	7
Average Net Rate Base	7,073,589	11,330,173	0	0	18,403,762	
Net Operating Income	385,425	536,800	0	0	922,225	8
Net Operating Income as a percent of Average Net Rate Base	5.45%	4.74%	N/A	N/A	5.01%	

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	11,992,545	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	12,649,983	
Net Income		
Net Income	613,075	5
Percent Return on Proprietary Capital	4.85%	

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.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

The Miscellaneous Debits include an adjustment from a prior year Payroll Crash that offset the expense account and the prior earned surplus.

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

The adjustments for water includes \$239 is for an adjustment for 1997 activity.

The adjustments for electric includes \$29 for an adjustment for 1997 activity.

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

Deferred Water Tower Painting Expenses was authorized 6/5/98. The \$82,000 will be spread over 48 months starting 9/98.

Deferred Payroll Expenses was authorized 3/17/99. The \$256,594.82 will be allocated over 1998 and the next two years.

The Residential FIC Program and Commercial & Industrial Conservation Program were set up by the PSC in 1989 and the last review by the PSC was in September 1992.

Miscellaneous Deferred Debits include items reimbursed for the Chlorine Leak, Phone Bill and Bank Fees as well as payments for 1999 workshops.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 18, 1999

Mrs. Sandra A. Brink, Manager of Business Operations
Menasha Electric & Water Utility
321 Milwaukee Street
P.O. Box 340
Menasha, WI 54952-0340

1998 Analytical Review DWCCA-3560-ELE

Dear Mrs. Brink:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Oct 18, 1999 letters e.doc

cc: Mr. Stanley C. Martenson, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,795,883	1
Total Sales of Water	2,795,883	
Other Operating Revenues		
Forfeited Discounts (470)	4,872	2
Miscellaneous Service Revenues (471)	150	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,772	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,794	
Total Operating Revenues	2,805,677	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	73,688	8
Pumping Expenses (620-633)	172,015	9
Water Treatment Expenses (640-652)	780,472	10
Transmission and Distribution Expenses (660-678)	335,186	11
Customer Accounts Expenses (901-905)	70,782	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	382,334	14
Total Operation and Maintenance Expenses	1,814,477	
Other Operating Expenses		
Depreciation Expense (403)	247,993	15
Amortization Expense (404-407)	0	16
Taxes (408)	357,782	17
Total Other Operating Expenses	605,775	
Total Operating Expenses	2,420,252	
NET OPERATING INCOME	385,425	

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	1	122	895	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	122	895	
Metered Sales to General Customers (461)				
Residential	4,704	252,006	928,759	4
Commercial	212	61,352	154,984	5
Industrial	35	385,865	694,961	6
Total Metered Sales to General Customers (461)	4,951	699,223	1,778,704	
Private Fire Protection Service (462)	33		96,095	7
Public Fire Protection Service (463)	4,983		510,031	8
Other Sales to Public Authorities (464)	38	11,568	35,778	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	243,011	372,293	11
Interdepartmental Sales (467)	1	646	2,087	12
Total Sales of Water	10,008	954,570	2,795,883	

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	243,011	372,293
Total		243,011	372,293

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)	510,031	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)	510,031	
Forfeited Discounts (470):		
Customer late payment charges	4,872	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,872	
Miscellaneous Service Revenues (471):		
Reconnection Fees	112	7
Temporary Meter Charge	38	8
Total Miscellaneous Service Revenues (471)	150	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,772	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	4,772	
Amortization of Construction Grants (475):		
NONE		13
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)	32,645	1
Operation Labor and Expenses (601)	38,433	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	1,258	7
Maintenance of Collecting and Impounding Reservoirs (612)	930	8
Maintenance of Lake, River and Other Intakes (613)	422	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	73,688	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	8,107	14
Fuel for Power Production (621)	(208)	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	73,703	17
Pumping Labor and Expenses (624)	82,260	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,165	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	5,395	22
Maintenance of Structures and Improvements (631)	47	23
Maintenance of Power Production Equipment (632)	192	24
Maintenance of Pumping Equipment (633)	354	25
Total Pumping Expenses	172,015	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	20,281	26
Chemicals (641)	291,225	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)	355,200	28
Miscellaneous Expenses (643)	12,683	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	13,882	31
Maintenance of Structures and Improvements (651)	20,455	32
Maintenance of Water Treatment Equipment (652)	66,746	33
Total Water Treatment Expenses	780,472	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	748	34
Storage Facilities Expenses (661)	4,263	35
Transmission and Distribution Lines Expenses (662)	25,534	36
Meter Expenses (663)	9,661	37
Customer Installations Expenses (664)	19,760	38
Miscellaneous Expenses (665)	57,901	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	748	41
Maintenance of Structures and Improvements (671)	14,725	42
Maintenance of Distribution Reservoirs and Standpipes (672)	16,460	43
Maintenance of Transmission and Distribution Mains (673)	124,333	44
Maintenance of Fire Mains (674)	283	45
Maintenance of Services (675)	33,726	46
Maintenance of Meters (676)	3,083	47
Maintenance of Hydrants (677)	16,844	48
Maintenance of Miscellaneous Plant (678)	7,117	49
Total Transmission and Distribution Expenses	335,186	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	1,021	50
Meter Reading Labor (902)	22,085	51
Customer Records and Collection Expenses (903)	47,028	52
Uncollectible Accounts (904)	648	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)	0	54
Total Customer Accounts Expenses	70,782	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	66,136	56
Office Supplies and Expenses (921)	11,223	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	19,245	59
Property Insurance (924)	(6,771)	60
Injuries and Damages (925)	22,732	61
Employee Pensions and Benefits (926)	230,127	62
Regulatory Commission Expenses (928)	66	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	16,347	65
Rents (931)		66
Maintenance of General Plant (932)	23,229	67
Total Administrative and General Expenses	382,334	
Total Operation and Maintenance Expenses	1,814,477	

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		4,635	2
Net property tax equivalent		290,644	
Social Security		63,901	3
PSC Remainder Assessment		3,767	4
Other (specify):			
Sewer Charge		900	5
1997 Tax Equivalent Overpayment		(1,430)	6
Total tax expense		357,782	

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		0.206500				3
County tax rate	mills		5.107800				4
Local tax rate	mills		11.298300				5
School tax rate	mills		9.699900				6
Voc. school tax rate	mills		1.869200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.181700				10
Less: state credit	mills		1.807600				11
Net tax rate	mills		26.374100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.298300				14
Combined School Tax Rate	mills		11.569100				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.867400				17
Total Tax Rate	mills		28.181700				18
Ratio of Local and School Tax to Total	dec.		0.811427				19
Total tax net of state credit	mills		26.374100				20
Net Local and School Tax Rate	mills		21.400664				21
Utility Plant, Jan. 1	\$	11,492,681	11,492,681				22
Materials & Supplies	\$	75,623	75,623				23
Subtotal	\$	11,568,304	11,568,304				24
Less: Plant Outside Limits	\$	2,250	2,250				25
Taxable Assets	\$	11,566,054	11,566,054				26
Assessment Ratio	dec.		0.968566				27
Assessed Value	\$	11,202,487	11,202,487				28
Net Local & School Rate	mills		21.400664				29
Tax Equiv. Computed for Current Year	\$	239,741	239,741				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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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	250,445	0	
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	841,359	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	21,563		21
Structures and Improvements (331)	800,290	15,605	22
Water Treatment Equipment (332)	2,010,919	3,330	23
Total Water Treatment Plant	2,832,772	18,935	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	246,714	18	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)	690		30,553	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)	68,031		16,751	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	120,609		597,851	17
Diesel Pumping Equipment (326)	6,380		494	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	195,710	0	645,649	
WATER TREATMENT PLANT				
Land and Land Rights (330)			21,563	21
Structures and Improvements (331)	540		815,355	22
Water Treatment Equipment (332)	14,362		1,999,887	23
Total Water Treatment Plant	14,902	0	2,836,805	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			246,732	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)	3,863,730	25,634	27
Fire Mains (344)	0		28
Services (345)	618,104	5,202	29
Meters (346)	362,204	49,557	30
Hydrants (348)	317,546	27,954	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,223,582	108,365	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,466		35
Computer Equipment (391.1)	21,672	12,111	36
Transportation Equipment (392)	107,758		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	59,421	3,525	39
Laboratory Equipment (395)	29,729		40
Power Operated Equipment (396)	74,597		41
Communication Equipment (397)	3,078	6,345	42
SCADA Equipment (397.1)	15,100		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	318,821	21,981	
Total utility plant in service directly assignable	11,466,979	149,281	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,466,979	149,281	

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)	4,267		3,885,097 27
Fire Mains (344)			0 28
Services (345)	2,291	(740)	620,275 29
Meters (346)	13,337		398,424 30
Hydrants (348)	1,902		343,598 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	21,797	(740)	7,309,410
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,466 35
Computer Equipment (391.1)	21,673		12,110 36
Transportation Equipment (392)			107,758 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)		517	63,463 39
Laboratory Equipment (395)			29,729 40
Power Operated Equipment (396)			74,597 41
Communication Equipment (397)	3,078		6,345 42
SCADA Equipment (397.1)			15,100 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	24,751	517	316,568
Total utility plant in service directly assignable	257,160	(223)	11,358,877
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	257,160	(223)	11,358,877

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	69,222	1.67%	1,428	2
Lake, River and Other Intakes (313)	14,178			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	75,405	2.00%	3,015	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	158,805		4,443	
PUMPING PLANT				
Structures and Improvements (321)	26,401	2.50%	773	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	76,825	4.42%	2,244	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	176,193	4.42%	29,090	12
Diesel Pumping Equipment (326)	6,874			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	286,293		32,107	
WATER TREATMENT PLANT				
Structures and Improvements (331)	421,867	2.70%	21,811	16
Water Treatment Equipment (332)	1,122,356	3.24%	64,975	17
Total Water Treatment Plant	1,544,223		86,786	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	44,571	2.50%	5,070	18
Distribution Reservoirs and Standpipes (342)	387,394	1.86%	29,993	19
Transmission and Distribution Mains (343)	437,146	0.93%	36,032	20
Fire Mains (344)	0			21
Services (345)	217,778	2.20%	13,622	22
Meters (346)	226,446	5.00%	19,016	23
Hydrants (348)	64,250	1.59%	5,256	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,377,585		108,989	

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					70,650	2
313					14,178	3
314					0	4
315					0	5
316					78,420	6
317					0	7
	0	0	0	0	163,248	
321	690				26,484	8
322					0	9
323	68,031				11,038	10
324					0	11
325	120,609		100		84,774	12
326	6,380	1,000		1,000	494	13
327					0	14
328					0	15
	195,710	1,000	100	1,000	122,790	
331	540				443,138	16
332	14,362				1,172,969	17
	14,902	0	0	0	1,616,107	
341					49,641	18
342					417,387	19
343	4,267	2,291			466,620	20
344					0	21
345	2,291	1,750		(754)	226,605	22
346	13,337		586		232,711	23
348	1,902				67,604	24
349					0	25
	21,797	4,041	586	(754)	1,460,568	

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)	0			26
Office Furniture and Equipment (391)	5,090	9.09%	679	27
Computer Equipment (391.1)	15,827	25.00%	4,224	28
Transportation Equipment (392)	75,661	6.25%	6,729	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	43,458	6.25%	3,840	31
Laboratory Equipment (395)	14,211	5.88%	1,748	32
Power Operated Equipment (396)	52,567	4.05%	1,932	33
Communication Equipment (397)	2,583	9.09%	428	34
SCADA Equipment (397.1)	5,151	9.09%	1,372	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	214,548		20,952	
Total accum. prov. directly assignable	3,581,454		253,277	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,581,454		253,277	

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					5,769	27
391.1	21,673			5,845	4,223	28
392					82,390	29
393					0	30
394				517	47,815	31
395					15,959	32
396					54,499	33
397	3,078			495	428	34
397.1					6,523	35
398					0	36
399					0	37
	24,751	0	0	6,857	217,606	
	257,160	5,041	686	7,103	3,580,319	
					0	38
	257,160	5,041	686	7,103	3,580,319	

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		86,096		86,096	1
February		83,668		83,668	2
March		93,590		93,590	3
April		83,119		83,119	4
May		97,883		97,883	5
June		93,774		93,774	6
July		101,038		101,038	7
August		99,950		99,950	8
September		89,423		89,423	9
October		86,490		86,490	10
November		91,346		91,346	11
December		89,943		89,943	12
Total for year	0	1,096,320	0	1,096,320	
Less: Measured or estimated water used in main flushing and water treatment during year				7,770	13
Less: Other utility use				325	14
Other utility use explanation:					15
Water Used in Blowoff of Settling Basins During the Year					
Water pumped into distribution system				1,088,225	16
Less: Water sold				954,570	17
Losses and unaccounted for				133,655	18
Percent unaccounted for to the nearest whole percent (%)				12%	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				4,561	21
Date of maximum: 4/11/1998					22
Cause of maximum:					23
Wisconsin Tissues was using 100% of our water, normally we are their backup because they have their own water plant.					
Minimum gallons pumped by all methods in any one day during reporting year				2,132	24
Date of minimum: 12/4/1998					25
Total KWH used for pumping for the year				1,419,264	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 STREET	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	DELAVAL	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	500,000	100,000	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	CLEARWELL4	ISLAND	MANITOWOC STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1927	1967	1929	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	153	154	6
Total capacity in gallons	200,000	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.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.000	290	0	0	0	290	1	
M	D	2.000	1,420	0	0	0	1,420	2	
M	D	4.000	5,172	0	120	0	5,052	3	
M	D	6.000	169,103	0	0	0	169,103	4	
P	D	6.000	12,804	59	19	0	12,844	5	
M	D	8.000	48,617	0	0	0	48,617	6	
P	D	8.000	887	353	157	0	1,083	7	
M	D	10.000	10,629	10	0	0	10,639	8	
P	D	10.000	6,043	0	0	0	6,043	9	
M	D	12.000	20,339	0	0	0	20,339	10	
M	T	12.000	8,963	416	175	0	9,204	11	
P	D	12.000	10,801	0	0	0	10,801	12	
M	D	16.000	6,514	0	43	0	6,471	13	
M	T	16.000	1,970	43	0	0	2,013	14	
P	T	16.000	0	0	0	0	0	15	
M	S	20.000	0	120	0	0	120	16	
M	T	20.000	8,682	0	0	0	8,682	17	
P	T	20.000	5,030	0	0	0	5,030	18	
M	S	24.000	0	500	0	0	500	19	
M	T	30.000	350	0	0	0	350	20	
P	T	30.000	130	0	0	0	130	21	
P	S	42.000	2,320	0	0	0	2,320	22	
Total Within Municipality			320,064	1,501	514	0	321,051		
Total Utility			320,064	1,501	514	0	321,051		

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	3,701	0	230	0	3,471		1
M	1.000	946	108	0	0	1,054		2
M	1.250	30	0	0	0	30		3
M	1.500	39	0	0	0	39		4
M	2.000	68	0	0	0	68		5
M	2.500	1	0	0	0	1		6
M	3.000	5	0	0	0	5		7
M	4.000	32	0	0	0	32		8
M	6.000	13	0	0	0	13		9
M	8.000	7	0	0	0	7		10
M	10.000	2	0	0	0	2		11
M	12.000	1	0	0	0	1		12
Total Utility		4,845	108	230	0	4,723	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	5,020	288	230	0	5,078	687	1
0.750	19	0	0	0	19	2	2
1.000	68	9	3	0	74	4	3
1.250	3	0	0	0	3	0	4
1.500	39	6	0	0	45	4	5
2.000	50	10	0	0	60	3	6
3.000	23	3	3	0	23	0	7
4.000	11	1	0	0	12	0	8
6.000	2	0	0	0	2	0	9
8.000	0	0	0	0	0	0	10
10.000	3	0	0	0	3	0	11
Total:	5,238	317	236	0	5,319	700	

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	4,707	114	4	7	1	245	5,078	1
0.750	2	6	0	5	0	6	19	2
1.000	31	23	2	1	1	16	74	3
1.250	0	1	1	1	0	0	3	4
1.500	1	17	4	10	2	11	45	5
2.000	3	24	10	5	3	15	60	6
3.000	0	6	6	4	1	6	23	7
4.000	0	0	10	0	0	2	12	8
6.000	0	0	2	0	0	0	2	9
8.000	0	0	0	0	0	0	0	10
10.000	0	0	1	0	0	2	3	11
Total:	4,744	191	40	33	8	303	5,319	

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				0	1
Within Municipality	372	8	7	6	379	2
Total Fire Hydrants	372	8	7	6	379	
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:	374
Number of distribution system valves end of year:	931
Number of distribution valves operated during year:	156

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 600 increased due to additional labor in this area.

Account 615 decreased because we had repairs and replacements in the pipe gallery last year.

Account 621 has a negative balance due to a refund for fuel from a prior years activity.

Account 652, 662 and 664 decreased from last year due to less labor charged in this area.

Account 665 increased due to additional labor charged in this area.

Account 671 increased due to work performed at the water tower including removing fencing and concrete.

Account 672 increased due to a portion of the expenses for the painting of the water tower being amortized.

Account 673 increased due to repairs and maintenance to the mains on Anhaij Street.

Account 920 increased due to additional labor charged in this area.

Account 924 has a negative balance due to the capitalization of assets pertaining to chlorine leak that were reimbursed by insurance.

Water Utility Plant in Service (Page W-08)

345 and 394 Adjustments reflect corrections to 1997 activity.

325 The retirements for Electric Pumping Equipment include electrical switching gear.

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

Account 345 and 394 reflect Adjustments for 1997 activity.

Account 3911 Adjustments reflect items that were retired that were not fully depreciated.

Account 325 Electric Pumping Equipment includes the retirement of electrical switching gear.

Account 326 the Book Cost of Retirement was adjusted to the Plant in Service Retirement amount with the offset in the Adjustments because the Diesel Engine was not fully depreciated when it was disposed.

Account 397 the Book Cost of Retirement was adjusted to the Plant in Service Retirement amount with the offset in the Adjustments because the Radios were not fully depreciated when they were disposed of.

WATER OPERATING SECTION FOOTNOTES

Pumping & Power Equipment (Page W-15)

Unit B, Unit C and Unit F have motors with a larger horsepower because it is for the High Lift Station.

Water Mains (Page W-17)

The main additions were financed from operations and from the Depreciation Fund.

Hydrants and Distribution System Valves (Page W-20)

The hydrant adjustment is for prior year activity because the beginning balance should have been 378 hydrants.

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

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	23,949,448	1
Total Sales of Electricity	23,949,448	
Other Operating Revenues		
Forfeited Discounts (450)	18,852	2
Miscellaneous Service Revenues (451)	3,873	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	71,300	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	300,854	7
Total Other Operating Revenues	394,879	
Total Operating Revenues	24,344,327	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	19,781,386	8
Transmission Expenses (560-573)	129,311	9
Distribution Expenses (580-598)	779,875	10
Customer Accounts Expenses (901-905)	161,410	11
Sales Expenses (911-916)	201,814	12
Administrative and General Expenses (920-932)	1,227,609	13
Total Operation and Maintenance Expenses	22,281,405	
Other Expenses		
Depreciation Expense (403)	784,143	14
Amortization Expense (404-407)	854	15
Taxes (408)	741,125	16
Total Other Expenses	1,526,122	
Total Operating Expenses	23,807,527	
NET OPERATING INCOME	536,800	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	18,852	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	18,852	
Miscellaneous Service Revenues (451):		
Reconnection Fees/Fire Pump Feeder/Temp Service	3,873	3
Total Miscellaneous Service Revenues (451)	3,873	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Ameritech Joint Pole Contact Fees	31,955	5
Time Warner Joint Pole Contact Fees	39,345	6
Total Rent from Electric Property (454)	71,300	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sales Tax Discounts	12,983	8
Sewer Calculation/Adjustments	832	9
Transmission Revenues	287,039	10
Total Other Electric Revenues (456)	300,854	

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)	55,032	1
Fuel (501)	5,996	2
Steam Expenses (502)	93,619	3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)	47,797	6
Miscellaneous Steam Power Expenses (506)	70,921	7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)	35,315	10
Maintenance of Boiler Plant (512)	196,869	11
Maintenance of Electric Plant (513)	155,003	12
Maintenance of Miscellaneous Steam Plant (514)	(15,574)	13
Total Steam Power Generation Expenses	644,978	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)		14
Water for Power (536)		15
Hydraulic Expenses (537)		16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)		22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)		25
Fuel (547)		26
Generation Expenses (548)		27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	19,136,408	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	19,136,408	
Total Power Production Expenses	19,781,386	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	23,401	37
Load Dispatching (561)	45,008	38
Station Expenses (562)		39
Overhead Line Expenses (563)	22,082	40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)	12,894	42
Rents (567)	2,035	43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)	3,372	46
Maintenance of Overhead Lines (571)	20,519	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	129,311	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	177,172	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)	154,769	51
Station Expenses (582)	31,210	52
Overhead Line Expenses (583)	44,133	53
Underground Line Expenses (584)	14,611	54
Street Lighting and Signal System Expenses (585)	3,662	55
Meter Expenses (586)	29,298	56
Customer Installations Expenses (587)	12,420	57
Miscellaneous Distribution Expenses (588)	159,817	58
Rents (589)	900	59
Maintenance Supervision and Engineering (590)	9,663	60
Maintenance of Structures (591)	657	61
Maintenance of Station Equipment (592)	321	62
Maintenance of Overhead Lines (593)	105,892	63
Maintenance of Underground Lines (594)	15,030	64
Maintenance of Line Transformers (595)	2,965	65
Maintenance of Street Lighting and Signal Systems (596)	7,737	66
Maintenance of Meters (597)	8,689	67
Maintenance of Miscellaneous Distribution Plant (598)	929	68
Total Distribution Expenses	779,875	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,308	69
Meter Reading Expenses (902)	45,837	70
Customer Records and Collection Expenses (903)	104,754	71
Uncollectible Accounts (904)	7,511	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	161,410	
 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)	1,814	77
Total Sales Expenses	201,814	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	134,050	78
Office Supplies and Expenses (921)	18,992	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	54,823	81
Property Insurance (924)	45,675	82
Injuries and Damages (925)	433,439	83
Employee Pensions and Benefits (926)	430,379	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	66,263	87
Rents (931)		88
Maintenance of General Plant (932)	43,988	89
Total Administrative and General Expenses	1,227,609	
Total Operation and Maintenance Expenses	22,281,405	

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		111,192	2
Wisconsin Gross Receipts Tax		4,240	3
PSC Remainder Assessment		31,241	4
Other (specify):			
Sewer Charge		(900)	5
1997 Tax Equivalent Overpayment		(3,182)	6
Total tax expense		<u>741,125</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		0.206500				3
County tax rate	mills		5.107800				4
Local tax rate	mills		11.298300				5
School tax rate	mills		9.699900				6
Voc. school tax rate	mills		1.869200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.181700				10
Less: state credit	mills		1.807600				11
Net tax rate	mills		26.374100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.298300				14
Combined School Tax Rate	mills		11.569100				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.867400				17
Total Tax Rate	mills		28.181700				18
Ratio of Local and School Tax to Total	dec.		0.811427				19
Total tax net of state credit	mills		26.374100				20
Net Local and School Tax Rate	mills		21.400664				21
Utility Plant, Jan. 1	\$	23,986,682	23,986,682				22
Materials & Supplies	\$	241,052	241,052				23
Subtotal	\$	24,227,734	24,227,734				24
Less: Plant Outside Limits	\$	864,768	864,768				25
Taxable Assets	\$	23,362,966	23,362,966				26
Assessment Ratio	dec.		0.968566				27
Assessed Value	\$	22,628,575	22,628,575				28
Net Local & School Rate	mills		21.400664				29
Tax Equiv. Computed for Current Year	\$	484,267	484,267				30
Tax Equivalent per 1994 PSC Report	\$	598,534					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	6,795		4
Structures and Improvements (311)	1,217,617		5
Boiler Plant Equipment (312)	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	15,965	9
Miscellaneous Power Plant Equipment (316)	11,379		10
Total Steam Production Plant	6,487,031	15,965	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	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	33,304	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	213,375	130	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)			3,763,168	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			1,074,859	8
Accessory Electric Equipment (315)			429,178	9
Miscellaneous Power Plant Equipment (316)			11,379	10
Total Steam Production Plant	0	0	6,502,996	
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)			213,505	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)	0		26
Station Equipment (353)	2,359,170	6,425	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	727,321	12,354	29
Overhead Conductors and Devices (356)	767,124	7,399	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	4,066,990	26,308	
DISTRIBUTION PLANT			
Land and Land Rights (360)	189,929	30	34
Structures and Improvements (361)	140,133	83	35
Station Equipment (362)	3,010,948	180,827	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,441,603	31,897	38
Overhead Conductors and Devices (365)	1,725,926	79,713	39
Underground Conduit (366)	192,120	27,365	40
Underground Conductors and Devices (367)	559,424	47,253	41
Line Transformers (368)	1,237,467	28,857	42
Services (369)	576,884	23,595	43
Meters (370)	528,262	34,832	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	196,546		47
Total Distribution Plant	9,799,242	454,452	
GENERAL PLANT			
Land and Land Rights (389)	219,496		48
Structures and Improvements (390)	1,996,287		49
Office Furniture and Equipment (391)	86,104	6,395	50
Computer Equipment (391.1)	181,138	29,215	51
Transportation Equipment (392)	347,946	21,670	52
Stores Equipment (393)	39,742		53
Tools, Shop and Garage Equipment (394)	68,530		54
Laboratory Equipment (395)	12,186		55
Power Operated Equipment (396)	1,741		56
Communication Equipment (397)	306,702	18,739	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)			2,365,595 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	794		738,881 29
Overhead Conductors and Devices (356)		(18,563)	755,960 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	794	(18,563)	4,073,941
DISTRIBUTION PLANT			
Land and Land Rights (360)			189,959 34
Structures and Improvements (361)			140,216 35
Station Equipment (362)			3,191,775 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	12,308	321	1,461,513 38
Overhead Conductors and Devices (365)	9,788	67	1,795,918 39
Underground Conduit (366)			219,485 40
Underground Conductors and Devices (367)			606,677 41
Line Transformers (368)		(213)	1,266,111 42
Services (369)	504	(105)	599,870 43
Meters (370)	2,179		560,915 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	293	(322)	195,931 47
Total Distribution Plant	25,072	(252)	10,228,370
GENERAL PLANT			
Land and Land Rights (389)			219,496 48
Structures and Improvements (390)			1,996,287 49
Office Furniture and Equipment (391)	2,169	(670)	89,660 50
Computer Equipment (391.1)	7,184		203,169 51
Transportation Equipment (392)	11,285		358,331 52
Stores Equipment (393)			39,742 53
Tools, Shop and Garage Equipment (394)		680	69,210 54
Laboratory Equipment (395)			12,186 55
Power Operated Equipment (396)			1,741 56
Communication Equipment (397)	26,365		299,076 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	3,259,872	76,019	
Total utility plant in service directly assignable	23,646,439	572,744	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	23,646,439	572,744	

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	47,003	10	3,288,898
Total utility plant in service directly assignable	72,869	(18,805)	24,127,509
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	72,869	(18,805)	24,127,509

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)	1,094,223	2.89%	35,189	1
Boiler Plant Equipment (312)	3,491,524	1.59%	59,834	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	1,039,695	1.05%	11,286	4
Accessory Electric Equipment (315)	413,213	0.00%		5
Miscellaneous Power Plant Equipment (316)	11,320	0.52%	59	6
Total Steam Production Plant	6,049,975		106,368	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	2,587			14
Prime Movers (343)	1,863			15
Generators (344)	0			16
Accessory Electric Equipment (345)	7,487	2.94%	770	17
Miscellaneous Power Plant Equipment (346)	46	3.45%	92	18
Total Other Production Plant	11,983		862	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	902,657	3.50%	82,683	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	438,954	4.84%	35,482	22
Overhead Conductors and Devices (356)	290,124	3.48%	26,502	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					1,129,412	1
312					3,551,358	2
313					0	3
314					1,050,981	4
315					413,213	5
316					11,379	6
	0	0	0	0	6,156,343	
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					8,257	17
346					138	18
	0	0	0	0	12,845	
352					0	19
353					985,340	20
354					0	21
355	794	616			473,026	22
356					316,626	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	1,631,735		144,667	
DISTRIBUTION PLANT				
Structures and Improvements (361)	47,952	2.84%	3,981	27
Station Equipment (362)	1,028,922	3.00%	93,041	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	606,870	5.56%	80,706	30
Overhead Conductors and Devices (365)	714,290	4.26%	75,015	31
Underground Conduit (366)	48,831	2.50%	5,145	32
Underground Conductors and Devices (367)	182,169	4.11%	23,963	33
Line Transformers (368)	447,037	2.73%	34,174	34
Services (369)	509,613	7.05%	41,481	35
Meters (370)	211,352	3.57%	19,442	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	74,038	6.39%	12,540	39
Total Distribution Plant	3,871,074		389,488	
GENERAL PLANT				
Structures and Improvements (390)	305,496	2.50%	49,907	40
Office Furniture and Equipment (391)	13,901	6.67%	5,862	41
Computer Equipment (391.1)	181,138	16.13%	29,214	42
Transportation Equipment (392)	268,687	2.77%	8,289	43
Stores Equipment (393)	11,207	4.00%	1,590	44
Tools, Shop and Garage Equipment (394)	44,409	5.88%	4,050	45
Laboratory Equipment (395)	5,775	3.33%	406	46
Power Operated Equipment (396)	892		684	47
Communication Equipment (397)	146,627	8.33%	25,230	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	978,132		125,232	
Total accum. prov. directly assignable	12,542,899		766,617	

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
	794	616	0	0	1,774,992	
361					51,933	27
362					1,121,963	28
363					0	29
364	12,308	7,977	685	13,000	680,976	30
365	9,788	5,279		10,166	784,404	31
366					53,976	32
367					206,132	33
368					481,211	34
369	504		1,151	8,695	560,436	35
370	2,179				228,615	36
371					0	37
372					0	38
373	293	103			86,182	39
	25,072	13,359	1,836	31,861	4,255,828	
390					355,403	40
391	2,169			10	17,604	41
391.1	7,184				203,168	42
392	11,285		2,000		267,691	43
393					12,797	44
394					48,459	45
395					6,181	46
396					1,576	47
397	26,365				145,492	48
398					0	49
399					0	50
	47,003	0	2,000	10	1,058,371	
	72,869	13,975	3,836	31,871	13,258,379	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>12,542,899</u></u>		<u><u>766,617</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
	72,869	13,975	3,836	31,871	13,258,379

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)	-0.44	17.90	1
7.2/12.5 kV (12kV)	1.17	44.29	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		7.56	9
69 kV			10
115 kV			11
138 kV		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	79	Tuesday	01/13/1998	21:00	50,749	1
February	02	78	Wednesday	02/04/1998	18:00	45,608	2
March	03	76	Monday	03/16/1998	20:00	49,451	3
April	04	74	Thursday	04/30/1998	21:00	46,402	4
May	05	81	Tuesday	05/19/1998	15:00	49,280	5
June	06	78	Friday	06/19/1998	17:00	47,898	6
July	07	82	Tuesday	07/14/1998	17:00	48,444	7
August	08	81	Monday	08/24/1998	21:00	51,777	8
September	09	77	Tuesday	09/01/1998	15:00	47,582	9
October	10	77	Monday	10/26/1998	18:00	48,741	10
November	11	75	Monday	11/16/1998	18:00	46,392	11
December	12	79	Wednesday	12/16/1998	20:00	47,666	12
Total	937					579,990	

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	8,603	1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	8,603	7
Purchases	579,990	8
Interchanges:		9
In (gross)		9
Out (gross)	8,603	10
Net	(8,603)	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	579,990	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	568,260	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	46	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	209	22
Total Used by Company	255	23
Total Sold and Used	568,515	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	11,475	27
Total Energy Losses	11,475	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.9785%	29
Total Disposition of Energy	579,990	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	6,298	45,198	2
Rg-2	RG-2	47	325	3
Total Sales for Residential Sales		6,357	45,533	
Commercial & Industrial				
Cg-1	CG-1	494	10,214	4
Cp-1	CP-1	37	9,947	5
Cp-2 (Includes Interdepartmental)	CP-2	28	501,164	6
Ms-2	MS-2	92	84	7
Total Sales for Commercial & Industrial		651	521,409	
Public Street & Highway Lighting				
Ms-1	MS-1	2	1,274	8
Ms-3	MS-3	2	44	9
Total Sales for Public Street & Highway Lighting		4	1,318	
Sales for Resale				
WPPI Generation Credits	AA-1	1		10
Total Sales for Sales for Resale		1	0	
TOTAL SALES FOR ELECTRICITY		7,013	568,260	

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)	
		868	9	877	1
		2,897,111	99,339	2,996,450	2
		17,375	684	18,059	3
0	0	2,915,354	100,032	3,015,386	
		707,856	21,925	729,781	4
		515,556	21,615	537,171	5
		16,995,119	1,069,020	18,064,139	6
		7,452	114	7,566	7
0	0	18,225,983	1,112,674	19,338,657	
		106,197	2,541	108,738	8
		3,751	97	3,848	9
0	0	109,948	2,638	112,586	
		1,482,819		1,482,819	10
0	0	1,482,819	0	1,482,819	
0	0	22,734,104	1,215,344	23,949,448	

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	857,483		154,042		6
Average load factor	81.0040%		64.8596%		7
Total Cost of Purchased Power	16,223,847		2,912,561		8
Average cost per kWh	0.0320		0.0399		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	16,998	24,871	3,931	4,949	12
February	16,309	21,496	3,687	4,116	13
March	17,511	23,532	3,903	4,505	14
April	16,544	22,309	3,263	4,285	15
May	17,343	26,347	2,435	3,156	16
June	19,092	23,420	2,557	2,829	17
July	19,869	23,242	2,822	2,510	18
August	19,232	27,044	2,444	3,058	19
September	18,585	24,273	2,181	2,543	20
October	19,156	25,420	1,998	2,168	21
November	17,119	24,673	2,100	2,499	22
December	18,660	24,010	2,340	2,656	23
Total kWh (000)	216,418	290,637	33,661	39,274	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)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	8,603	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	21,800	7
Date and Hour of Such Maximum Demand	6/15/1998 13	8
Load Factor	0.0450	9
Maximum Net Generation in Any One Day	248,500	10
Date of Such Maximum	6/15/1998	11
Number of Hours Generators Operated	1,248	12
Maximum Continuous or Dependable Capacity--kW	23,400	13
Is Plant Owned or Leased?		14
Total Production Expenses	644,978	15
Cost per kWh of Net Generation (\$)	75	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	641	21
June	3,038	22
July	1,007	23
August	1,905	24
September	467	25
October	1,545	26
November	0	27
December	0	28
Total kWh (000)	8,603	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.)	4,430	42
Average Cost per Ton (\$)	57.2500	43
Kind of Coal Used	BITUMINUS	44
Average BTU per Pound	13,916	45
Water Evaporated--Thousands of Pounds	2,496	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	12,100	52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0295	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)	8,603			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.)	21,800			7
Date and Hour of Such Maximum Demand	6/15/1998 13			8
Load Factor	0.0450			9
Maximum Net Generation in Any One Day	248,500			10
Date of Such Maximum	06/15/1998			11
Number of Hours Generators Operated	1,248			12
Maximum Continuous or Dependable Capacity--kW	23,400			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	644,978			15
Cost per kWh of Net Generation (\$)	74.9713			16
Monthly Net Generation --- kWh (000):				17
January				18
February				19
March				20
April				21
May	641			22
June	3,038			23
July	1,007			24
August	1,905			25
September	467			26
October	1,545			27
November				28
December				29
Total kWh (000)	8,603			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?				41
Coal consumed--tons (2,000 lbs.)	4,430			42
Average Cost per Ton (\$)	57.2500			43
Kind of Coal Used	BITUMINUS			44
Average BTU per Pound	13,916			45
Water Evaporated--Thousands of Pounds	2,496			46
Is Water Evaporated, Metered or Estimated?	M			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	9.9800			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	12,100			52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.0295			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	2	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	1	1949	625	750	Wickes	Stoker	75	4
Total							393	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators

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

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	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	3,900	9,400	13,900			7
Dt and Hr of Such Maximum Demand	01/13/1998 13:00	10/27/1998 19:00	07/14/1998 11:00			8 9
Kwh Output	15,667	37,507	55,520			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	7,014	993	68,117	1
Acquired during year	398	13	1,725	2
Total	7,412	1,006	69,842	3
Retired during year	501	1	25	4
Sales, transfers or adjustments increase (decrease)	103			5
Number end of year	7,014	1,005	69,817	6
Number end of year accounted for as follows:				7
In customers' use	6,924	803	50,628	8
In utility's use	20	8	1,400	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	70	194	17,789	12
Total end of year	7,014	1,005	69,817	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	862	775,961	1
Sodium Vapor	250	262	232,410	2
Total		1,124	1,008,371	
Ornamental				
Sodium Vapor	150	163	138,392	3
Sodium Vapor	250	41	33,770	4
Total		204	172,162	
Other				
Mercury Vapor	250	2	916	5
Sodium Vapor	150	56	51,035	6
Sodium Vapor	250	46	41,569	7
Total		104	93,520	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 500 and 502 decreased due to less time charged in this area.

Account 511 increased due to more time charged in this area.

Account 512 increased due to percipitator repair, joint replacement, air emission fee, and repairs to the #3 Ingersoll Rand Boiler Feed Pump.

Account 513 increased due to the replacement of the end seals on #3 turbine.

Account 514 is negative due to an adjustment for 1996 activity, an item should have been capitalized.

Account 563 increased due to an adjustment for 1997 activity, an item should not have been capitalized.

Account 571 increased due to additional costs for line clearance and tree trimming.

Account 583 increased due to additional labor charged to this area.

Account 592 decreased from last year because last year we had an expenditure for a tap changer at the Tayco substation.

Account 924 increased due to additional insurance expenses.

Account 925 increased due to the final payment of the EPA Settlement for the Schmaltz Dumpsite.

Account 932 increased due expenditures for roof damage.

Electric Utility Plant in Service (Page E-06)

Account 362 Additions includes equipment for the 34.5 Service at the Milwaukee Street Substation and Anhaip Street Substation.

Account 356, 365, 368, 369, 391 Adjustment is for 1997 activity.

Account 364 and 373 Adjustment is for a reclas of poles from street lights for 1997.

Account 391 and 394 Adjustment is for a reclas of a Hoist from office equipment for 1997.

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

Account 365, 369, 391 Adjustments are for 1997 activity

Electric Distribution Meters & Line Transformers (Page E-24)

The adjustment includes 102 Meters that were taken over from WEPCO.
