



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, 2001

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) 967 - 4785

Fax Number: (920) 967 - 4807

E-mail Address: sbrink@wppisys.org

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: STAN MARTENSON

Title: COMMISSION PRESIDENT

Office Address:

1225 AIRPORT ROAD

MENASHA, WI 54952

Telephone: (920) 731 - 0381 EXT

Fax Number: (920) 733 - 8578

E-mail Address: stanm@martenson-eisle.com

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

IDENTIFICATION AND OWNERSHIP

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

Name: TOM KARMAN

Title:

Office Address: SCHENCK & ASSOCIATES
200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address: schenckcpa.com

Date of most recent audit report: 2/18/2002

Period covered by most recent audit: 2001

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) 967 - 5177

Fax Number: (920) 967 - 4807

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR MARK L ALLWARDT, VICE PRESIDENT
- MR DON J GRIESBACH, SECRETARY
- MR JOE F LAUX, COMMISSIONER
- MR STANLEY C MARTENSON, PRESIDENT
- MS CARLA R VERBRICK, COMMISSIONER

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. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

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)	29,042,366	28,859,061	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	25,449,986	24,987,742	2
Depreciation Expense (403)	1,106,715	1,133,252	3
Amortization Expense (404-407)	22,490	11,478	4
Taxes (408)	1,129,948	1,117,174	5
Total Operating Expenses	27,709,139	27,249,646	
Net Operating Income	1,333,227	1,609,415	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,333,227	1,609,415	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,958	1,823	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	5,005	0	9
Interest and Dividend Income (419)	334,128	251,142	10
Miscellaneous Nonoperating Income (421)	(3)	(21)	11
Total Other Income	344,088	252,944	
Total Income	1,677,315	1,862,359	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	9,900	6,806	13
Total Miscellaneous Income Deductions	9,900	6,806	
Income Before Interest Charges	1,667,415	1,855,553	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	466,320	497,491	14
Amortization of Debt Discount and Expense (428)	52,186	52,188	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	5	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	518,511	549,679	
Net Income	1,148,904	1,305,874	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,214,304	13,909,955	20
Balance Transferred from Income (433)	1,148,904	1,305,874	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	(6,362)	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	3,083	1,525	25
Total Unappropriated Earned Surplus End of Year (216)	16,366,487	15,214,304	

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):		
RENT FROM NON UTILITY PROPERTY	5,005	4
Total (Acct. 418):	5,005	
Interest and Dividend Income (419):		
ELECTRIC	299,785	5
WATER	34,343	6
Total (Acct. 419):	334,128	
Miscellaneous Nonoperating Income (421):		
ELECTRIC INSUFFICIENTS	(3)	7
Total (Acct. 421):	(3)	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW DUES RELATING TO LEGISLATIVE ACTIVITY	9,900	9
Total (Acct. 426):	9,900	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
GAIN ON SALE OF NON UTILITY PROPERTY	(44,490)	11
WRITE OFF A/R FROM PRIOR YEAR AND CONVERSION	38,128	12
Total (Acct. 435)--Debit:	(6,362)	
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	3,083	14
Total (Acct. 439)--Debit:	3,083	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	746	19,685			20,431	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	618	2,566			3,184	3
Materials	255	11,930			12,185	4
Taxes					0	5
Other (list by major classes):						
TRUCK	22	82			104	6
Total costs and expenses	895	14,578	0	0	15,473	
Net income (or loss)	(149)	5,107	0	0	4,958	

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	2,743,886	26,298,480	0	0	29,042,366	1	
Less: interdepartmental sales	1,815	84,639	0	0	86,454	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	1,198	3,522			4,720	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	2,740,873	26,210,319	0	0	28,951,192		

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	973,047	5,123	978,170	1
Electric operating expenses	1,588,679	5,777	1,594,456	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	3,184		3,184	6
Other nonutility expenses			0	7
Water utility plant accounts	3,768		3,768	8
Electric utility plant accounts	204,243		204,243	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	10,900	(10,900)	0	18
All other accounts	2,414		2,414	19
Total Payroll	2,786,235	0	2,786,235	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	38,086,892	41,229,224	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	17,679,627	18,725,492	2
Net Utility Plant	20,407,265	22,503,732	
Utility Plant Acquisition Adjustments (117-118)	87,868	94,900	3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	20,495,133	22,598,632	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	539,245	613,055	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	539,245	613,055	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,256,581	1,482	8
Special Funds (125-128)	4,233,320	3,168,235	9
Total Other Property and Investments	6,029,146	3,782,772	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	550,102	654,647	10
Special Deposits (132-134)	1,000	1,000	11
Working Funds (135)	4,125	4,125	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,236,329	2,509,621	15
Other Accounts Receivable (143)	92,783	11,026	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,000	3,000	17
Receivables from Municipality (145)	968,923	88,144	18
Materials and Supplies (151-163)	539,178	500,063	19
Prepayments (165)	63,707	62,676	20
Interest and Dividends Receivable (171)	81,444	30,605	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	4,534,591	3,858,907	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	470,157	522,344	24
Other Deferred Debits (182-186)	1,205,627	1,101,724	25
Total Deferred Debits	1,675,784	1,624,068	
Total Assets and Other Debits	32,734,654	31,864,379	

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)	637,438	637,438	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	16,366,487	15,214,304	28
Total Proprietary Capital	17,003,925	15,851,742	
LONG-TERM DEBT			
Bonds (221-222)	8,890,000	9,575,000	29
Advances from Municipality (223)	250,000	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	9,140,000	9,575,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,887,629	1,943,773	33
Payables to Municipality (233)	0	2,935	34
Customer Deposits (235)	16,226		35
Taxes Accrued (236)	893,813	893,813	36
Interest Accrued (237)	153,690	164,193	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	75,524	85,043	40
Miscellaneous Current and Accrued Liabilities (242)	71,553	71,029	41
Total Current and Accrued Liabilities	3,098,435	3,160,786	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	7,580	82,945	43
Other Deferred Credits (253)	1,996,640	1,830,144	44
Total Deferred Credits	2,004,220	1,913,089	
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)	1,488,074	1,363,762	49
Total Liabilities and Other Credits	32,734,654	31,864,379	

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)	12,656,074	0	0	24,352,631	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)				307,162	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	49,065			721,960	7
Total Utility Plant	12,705,139	0	0	25,381,753	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,228,345	0	0	13,451,282	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	4,228,345	0	0	13,451,282	
Net Utility Plant	8,476,794	0	0	11,930,471	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	3,983,559	14,741,933			18,725,492	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	271,480	835,235			1,106,715	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,210				13,210	6
Accruals charged other						7
accounts (specify):						8
Transport/Power Op Equipment	3,095	26,364			29,459	9
Salvage	1,994	35,670			37,664	10
Other credits (specify):						11
Computer Equipment	(5,401)	5,401			0	12
Total credits	284,378	902,670	0	0	1,187,048	13
Debits during year						14
Book cost of plant retired	42,008	4,108,507			4,150,515	15
Cost of removal	1,261	43,237			44,498	16
Other debits (specify):						17
Adjustments	(3,677)	(1,958,423)			(1,962,100)	18
Total debits	39,592	2,193,321	0	0	2,232,913	19
Balance End of Year	4,228,345	13,451,282	0	0	17,679,627	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	613,055	183,086	256,896	539,245	2
Total Nonutility Property (121)	613,055	183,086	256,896	539,245	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	613,055	183,086	256,896	539,245	

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	4,720	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	4,720	
Deductions:		
Accounts written off during the year: Utility Customers	4,720	5
Accounts written off during the year: Others		6
Total accounts written off	4,720	
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)			458,105		458,105	430,062	3
Total Electric Utility					458,105	430,062	

Account	Total End of Year	Amount Prior Year	
Electric utility total	458,105	430,062	1
Water utility (154)	81,073	70,001	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	539,178	500,063	

**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	220,189	1
1996 Revenue Bond Water	16,481	428	249,968	2
Total			470,157	
Unamortized premium on debt (251)				
NONE				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	637,438	1
Changes during year (explain):		2
Balance end of year	<u>637,438</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%	4,560,000	1
Electric Bond Issue	09/01/1996	09/01/2008	4.94%	4,330,000	2
Total Bonds (Account 221):				8,890,000	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 8,890,000

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)	
Advances (223)					
WATER PAYABLE TO ELECTRIC	12/31/2001	12/31/2014	3.00%	250,000	1
Total for Account 223				250,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	893,813	1
Accruals:		
Charged water department expense	390,409	2
Charged electric department expense	739,539	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,129,948	
Taxes paid during year:		
County, state and local taxes	889,216	6
Social Security taxes	199,403	7
PSC Remainder Assessment	35,317	8
Other (explain):		
UTILITY TAX	6,012	9
Total payments and other debits	1,129,948	
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	80,195	221,227	228,970	72,452	1
Joint Bond Issue Water	83,998	245,093	247,853	81,238	2
Subtotal	164,193	466,320	476,823	153,690	
Advances from Municipality (223)					
PAYABLE FROM WATER TO ELECTRIC	0	0	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)					
INTEREST TO A VENDOR	0	5	5	0	5
Subtotal	0	5	5	0	
Total	164,193	466,325	476,828	153,690	

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	913,338	450,424	0	0	0	1,363,762	1
Add credits during year:							
For Services		40,762				40,762	2
For Mains	645					645	3
Other (specify):							
STREET LIGHTING		23,777				23,777	4
DISTRIBUTION EXTENSION		57,058				57,058	5
HYDRANTS	2,070					2,070	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	916,053	572,021	0	0	0	1,488,074	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
MISCELLANEOUS STOCK	1,836	2
INVESTMENT IN ATC	1,254,745	3
Total (Acct. 124):	1,256,581	
Sinking Funds (125):		
JOINT BOND REDEMPTION	822,324	4
JOINT DEBT RESERVE	955,000	5
TRANSMISSION RESERVE	1,107,676	6
OPERATING RESERVE	21,293	7
RELIABILITY RESERVE	1,729	8
ECONOMIC DEVELOPMENT RESERVE	793	9
Total (Acct. 125):	2,908,815	
Depreciation Fund (126):		
DEPRECIATION FUND	1,324,505	10
Total (Acct. 126):	1,324,505	
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 ACCOUNT	1,000	13
Total (Acct. 134):	1,000	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	206,854	15
Electric	2,029,475	16
Sewer (Regulated)		17
Other (specify):		
NONE		18
Total (Acct. 142):	2,236,329	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work		20
Other (specify):		
INSURANCE BILLING	(5,807)	21
ACCOUNT RECEIVABLE PROJECT SHARE	9,632	22
FUEL TAX REFUND	289	23
ATC BILLING	70,803	24
LGPIF INSURANCE PAYMENT	7,705	25
TAX ROLL WRITE OFFS	10,161	26
Total (Acct. 143):		92,783
Receivables from Municipality (145):		
TAX ROLL WRITE OFFS	36,454	27
SEWER USER FEES	82,187	28
RECEIVABLE FROM WATER TO ELECTRIC	250,000	29
RECEIVABLE FROM FIBER TO ELECTRIC	416,100	30
RECEIVABLE FROM ENERGY SERVICES TO ELECTRIC	162,905	31
SEWER EXPENSES FOR CITY	19,258	32
DIGGERS HOTLINE FOR CITY	2,019	33
Total (Acct. 145):		968,923
Prepayments (165):		
PREPAID PSC ADVANCE ASSESSMENT	29,037	34
PREPAID UTILITY TAX	2,127	35
PREPAID EQUIPMENT SUPPORT/MAINTENANCE	5,280	36
PREPAID INSURANCE PREMIUM	25,873	37
MISCELLANEOUS DEPOSITS	1,390	38
Total (Acct. 165):		63,707
Extraordinary Property Losses (182):		
NONE		39
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		40
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		41
Total (Acct. 184):		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)
Temporary Facilities (185):		
NONE		42
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
MISCELLANEOUS DEFERRED DEBITS	(195)	43
DEFERRED WATER TOWER PAINTING	13,667	44
RESIDENTIAL FIC PROGRAM	304,417	45
COMMERCIAL & INDUSTRIAL CONSERVATION PROGRAM	887,738	46
Total (Acct. 186):		1,205,627
Payables to Municipality (233):		
NONE		47
Total (Acct. 233):		0
Other Deferred Credits (253):		
ACCRUED PAYROLL AND BENEFITS	198,040	48
DEFERRED CUSTOMER CONSERVATION	1,706,348	49
PUBLIC BENEFITS LOW INCOME PROGRAM	39,039	50
PUBLIC BENEFITS ENERGY CONSERVATION	51,863	51
PAYMENT FOR JANUARY WATER TOWER LEASE	1,350	52
Total (Acct. 253):		1,996,640

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	12,527,984	26,056,057	0	0	38,584,041	1
Materials and Supplies	75,537	444,083	0	0	519,620	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	4,105,952	14,096,607	0	0	18,202,559	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	914,695	511,222	0	0	1,425,917	6
Other (specify):					0	7
Average Net Rate Base	7,582,874	11,892,311	0	0	19,475,185	
Net Operating Income	156,666	1,176,561	0	0	1,333,227	8
Net Operating Income as a percent of Average Net Rate Base	2.07%	9.89%	N/A	N/A	6.85%	

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	637,438	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	15,790,395	3
Other (Specify):		4
Total Average Proprietary Capital	16,427,833	
Net Income		
Net Income	1,148,904	5
Percent Return on Proprietary Capital	6.99%	

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.

OUR TRANSMISSION ASSETS WERE SOLD TO THE AMERICAN TRANSMISSION COMPANY ON 6/2001.

FINANCIAL SECTION FOOTNOTES

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

Advances from Municipality 223 for the Payable from Water to Electric was established at the end of the year the interest will not accrue until 2002.

Notes Payable 231 was for interest paid to a vendor on an invoice, there was not a note payable put on the books.

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

Deferred Water Tower painting expense of \$82,000 was authorized 6/5/98 to be amortized over 48 months starting 9/98.

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

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review pte first of year plant in 2002 report. 2/5/03 ele

December 12, 2002

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

2001 Analytical Review DWCCA-3560-PJL

Dear Ms. Brink:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

During our review we noted that while the utility reports \$11,731,178 for Utility Plant, Jan 1 on line 22 of the Property Tax Equivalent schedule on page W-7, the Total Utility Plant total of lines 1 through 7 of the Net Utility Plant schedule on Page F-7 of the 2000 annual report is \$12,436,538. Please confirm that in the future you will report the Jan. 1 Utility Plant value on page W-7 using the previous year total from the Net Utility Plant schedule, page F-6.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3560
Menasha.doc

FINANCIAL SECTION FOOTNOTES

MS SANDRA A BRINK

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,701,878	1
Total Sales of Water	2,701,878	
Other Operating Revenues		
Forfeited Discounts (470)	3,531	2
Miscellaneous Service Revenues (471)	1,194	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	37,283	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	42,008	
Total Operating Revenues	2,743,886	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	76,699	8
Pumping Expenses (620-633)	194,467	9
Water Treatment Expenses (640-652)	837,278	10
Transmission and Distribution Expenses (660-678)	328,608	11
Customer Accounts Expenses (901-905)	85,518	12
Sales Expenses (910)	1,917	13
Administrative and General Expenses (920-932)	400,844	14
Total Operation and Maintenance Expenses	1,925,331	
Other Operating Expenses		
Depreciation Expense (403)	271,480	15
Amortization Expense (404-407)	0	16
Taxes (408)	390,409	17
Total Other Operating Expenses	661,889	
Total Operating Expenses	2,587,220	
NET OPERATING INCOME	156,666	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	5	18	1
Commercial	1	11	57	2
Industrial	1	275	633	3
Total Unmetered Sales to General Customers (460)	3	291	708	
Metered Sales to General Customers (461)				
Residential	4,698	236,722	899,717	4
Commercial	210	59,274	156,935	5
Industrial	34	316,525	595,105	6
Total Metered Sales to General Customers (461)	4,942	612,521	1,651,757	
Private Fire Protection Service (462)	36		59,474	7
Public Fire Protection Service (463)	4,844		541,368	8
Other Sales to Public Authorities (464)	35	24,522	57,354	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	233,791	389,402	11
Interdepartmental Sales (467)	1	493	1,815	12
Total Sales of Water	9,862	871,618	2,701,878	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
Sanitary District #4	Airport & Hwy 47	233,791	389,402
Total		233,791	389,402

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 or Fd-1)	541,368	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)	541,368	
Forfeited Discounts (470):		
Customer late payment charges	3,531	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,531	
Miscellaneous Service Revenues (471):		
WATER RECONNECTION FEES	1,194	7
Total Miscellaneous Service Revenues (471)	1,194	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,673	10
Other (specify):		
WATER TOWER LEASE	33,610	11
Total Other Water Revenues (474)	37,283	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	21,575	1
Operation Labor and Expenses (601)	53,240	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	1,207	6
Maintenance of Structures and Improvements (611)	269	7
Maintenance of Collecting and Impounding Reservoirs (612)	408	8
Maintenance of Lake, River and Other Intakes (613)		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	76,699	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	9,906	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	84,873	17
Pumping Labor and Expenses (624)	88,958	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,447	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	6,454	22
Maintenance of Structures and Improvements (631)	63	23
Maintenance of Power Production Equipment (632)	375	24
Maintenance of Pumping Equipment (633)	1,391	25
Total Pumping Expenses	194,467	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	25,263	26
Chemicals (641)	324,580	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)	367,364	28
Miscellaneous Expenses (643)	11,263	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	16,154	31
Maintenance of Structures and Improvements (651)	8,763	32
Maintenance of Water Treatment Equipment (652)	83,891	33
Total Water Treatment Expenses	837,278	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	3,302	34
Storage Facilities Expenses (661)	4,249	35
Transmission and Distribution Lines Expenses (662)	19,975	36
Meter Expenses (663)	21,983	37
Customer Installations Expenses (664)	17,184	38
Miscellaneous Expenses (665)	84,159	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	3,302	41
Maintenance of Structures and Improvements (671)	4,375	42
Maintenance of Distribution Reservoirs and Standpipes (672)	25,248	43
Maintenance of Transmission and Distribution Mains (673)	92,093	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	29,080	46
Maintenance of Meters (676)	1,718	47
Maintenance of Hydrants (677)	13,416	48
Maintenance of Miscellaneous Plant (678)	8,524	49
Total Transmission and Distribution Expenses	328,608	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	1,731	50
Meter Reading Labor (902)	24,895	51
Customer Records and Collection Expenses (903)	57,694	52
Uncollectible Accounts (904)	1,198	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	85,518	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	1,917	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		56
Office Supplies and Expenses (921)		57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)		59
Property Insurance (924)		60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)		62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)		65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	400,844	
 Total Operation and Maintenance Expenses	 1,925,331	

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		4,597	2
Net property tax equivalent		290,682	
Social Security		94,969	3
PSC Remainder Assessment		3,858	4
Other (specify): SEWER CHARGE		900	5
Total tax expense		390,409	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212100				3
County tax rate	mills		5.337700				4
Local tax rate	mills		11.867600				5
School tax rate	mills		10.852300				6
Voc. school tax rate	mills		2.123400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.393100				10
Less: state credit	mills		1.519300				11
Net tax rate	mills		28.873800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.867600				14
Combined School Tax Rate	mills		12.975700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.843300				17
Total Tax Rate	mills		30.393100				18
Ratio of Local and School Tax to Total	dec.		0.817399				19
Total tax net of state credit	mills		28.873800				20
Net Local and School Tax Rate	mills		23.601425				21
Utility Plant, Jan. 1	\$	11,731,178	11,731,178				22
Materials & Supplies	\$	118,306	118,306				23
Subtotal	\$	11,849,484	11,849,484				24
Less: Plant Outside Limits	\$	2,250	2,250				25
Taxable Assets	\$	11,847,234	11,847,234				26
Assessment Ratio	dec.		0.887700				27
Assessed Value	\$	10,516,790	10,516,790				28
Net Local & School Rate	mills		23.601425				29
Tax Equiv. Computed for Current Year	\$	248,211	248,211				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)	39,202		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	70,112		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	597,851		17
Diesel Pumping Equipment (326)	3,527		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	710,692	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	21,563		21
Structures and Improvements (331)	1,139,061		22
Water Treatment Equipment (332)	2,400,969	5,598	23
Total Water Treatment Plant	3,561,593	5,598	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	246,732		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)			39,202	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			70,112	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			597,851	17
Diesel Pumping Equipment (326)			3,527	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	710,692	
WATER TREATMENT PLANT				
Land and Land Rights (330)			21,563	21
Structures and Improvements (331)		330	1,139,391	22
Water Treatment Equipment (332)			2,406,567	23
Total Water Treatment Plant	0	330	3,567,521	
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)	4,005,362	183,375	27
Fire Mains (344)	0		28
Services (345)	631,031	2,084	29
Meters (346)	442,393	64,879	30
Hydrants (348)	349,360	14,146	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,490,162	264,484	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,988		35
Computer Equipment (391.1)	18,979	10,650	36
Transportation Equipment (392)	118,474		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	82,003	6,001	39
Laboratory Equipment (395)	27,389		40
Power Operated Equipment (396)	69,211		41
Communication Equipment (397)	26,790		42
SCADA Equipment (397.1)	35,169	9,003	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	387,003	25,654	
Total utility plant in service directly assignable	12,399,895	295,736	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,399,895	295,736	

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)	578		4,188,159	27
Fire Mains (344)			0	28
Services (345)	666		632,449	29
Meters (346)	30,902		476,370	30
Hydrants (348)	582		362,924	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	32,728	0	7,721,918	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			8,988	35
Computer Equipment (391.1)			29,629	36
Transportation Equipment (392)	6,991	2,121	113,604	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			88,004	39
Laboratory Equipment (395)			27,389	40
Power Operated Equipment (396)	2,289		66,922	41
Communication Equipment (397)		(12,087)	14,703	42
SCADA Equipment (397.1)		12,087	56,259	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	9,280	2,121	405,498	
Total utility plant in service directly assignable	42,008	2,451	12,656,074	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	42,008	2,451	12,656,074	

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)	73,506	1.67%	1,428	2
Lake, River and Other Intakes (313)	14,178	1.67%		3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	84,450	2.00%	3,015	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	172,134		4,443	
PUMPING PLANT				
Structures and Improvements (321)	28,230	2.50%	980	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	7,503	4.42%	3,099	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	137,624	4.42%	26,425	12
Diesel Pumping Equipment (326)	731	4.29%	151	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	174,088		30,655	
WATER TREATMENT PLANT				
Structures and Improvements (331)	491,699	2.70%	30,760	16
Water Treatment Equipment (332)	1,289,526	3.24%	77,882	17
Total Water Treatment Plant	1,781,225		108,642	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	59,779	2.50%	5,069	18
Distribution Reservoirs and Standpipes (342)	477,373	1.86%	29,992	19
Transmission and Distribution Mains (343)	534,734	0.93%	38,100	20
Fire Mains (344)	0			21
Services (345)	241,884	2.20%	13,899	22
Meters (346)	210,503	5.00%	22,969	23
Hydrants (348)	78,058	1.59%	5,663	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,602,331		115,692	

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					74,934	2
313					14,178	3
314					0	4
315					0	5
316					87,465	6
317					0	7
	0	0	0	0	176,577	
321					29,210	8
322					0	9
323					10,602	10
324					0	11
325					164,049	12
326					882	13
327					0	14
328					0	15
	0	0	0	0	204,743	
331				330	522,789	16
332					1,367,408	17
	0	0	0	330	1,890,197	
341					64,848	18
342					507,365	19
343	578	1,261			570,995	20
344					0	21
345	666				255,117	22
346	30,902		1,182		203,752	23
348	582		812		83,951	24
349					0	25
	32,728	1,261	1,994	0	1,686,028	

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)	5,050	9.09%	817
Computer Equipment (391.1)	12,854	25.00%	6,076
Transportation Equipment (392)	94,296	4.67%	1,163
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	56,661	6.25%	5,313
Laboratory Equipment (395)	16,908	5.88%	1,610
Power Operated Equipment (396)	52,797	2.79%	1,932
Communication Equipment (397)	3,210	9.09%	1,886
SCADA Equipment (397.1)	12,005	9.09%	4,155
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	253,781		22,952
Total accum. prov. directly assignable	3,983,559		282,384
 Common Utility Plant Allocated to Water Department	 0		 38
 Total accum. prov. for depreciation	 3,983,559		 282,384

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					5,867	27
391.1					18,930	28
392	6,991			3,118	91,586	29
393					0	30
394					61,974	31
395					18,518	32
396	2,289			229	52,669	33
397					5,096	34
397.1					16,160	35
398					0	36
399					0	37
	9,280	0	0	3,347	270,800	
	42,008	1,261	1,994	3,677	4,228,345	
					0	38
	42,008	1,261	1,994	3,677	4,228,345	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January		106,905		106,905	1
February		89,297		89,297	2
March		100,189		100,189	3
April		95,308		95,308	4
May		102,158		102,158	5
June		104,659		104,659	6
July		117,679		117,679	7
August		112,530		112,530	8
September		85,828		85,828	9
October		87,133		87,133	10
November		82,551		82,551	11
December		85,855		85,855	12
Total annual pumpage	0	1,170,092	0	1,170,092	
Less: Water sold				871,618	13
Volume pumped but not sold				298,474	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				132,950	16
Volume related to equipment/system malfunction				4,225	17
Non-utility volume NOT included in water sales				1,937	18
Total volume not sold but accounted for				139,112	19
Volume pumped but unaccounted for				159,362	20
Percent of water lost				14%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
We converted to a new billing system in 2001. Currently the statistical reports are under review with the software provider because of consumption variances. It is our opinion that some statistics are not picking up all the consumption information.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,655	23
Date of maximum: 6/12/2001					24
Cause of maximum:					25
SCA Tissue Mill was using water					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,347	26
Date of minimum: 12/28/2001					27
Total KWH used for pumping for the year				1,582,781	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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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	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	1
Location	105 MANITOWOC STREET	105 MANITOWOC STREET	105 MANITOWOC STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1988	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	7,000	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	400	250	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #4	HIGH LIFT #5	INT LIFT #1	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	DELAVEL	ALLIS CHALMER	18
Year Installed	1988	1927	1988	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	1,500	6,300	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	75	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	INT LIFT #2	INT LIFT #3	LOW LIFT #5	1
Location	57 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	2
Purpose	B	B	P	3
Destination	R	R	T	4
Pump Manufacturer	ALLIS CHALMER	ALLIS CHALMER	DELAVEL	5
Year Installed	1988	1988	1927	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,900	3,500	1,800	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	WESTINGHOUSE	9 10
Year Installed	1988	1988	1927	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	30	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT #6	LOW LIFT #7	LOW LIFT #8	14
Location	57 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1966	1966	1960	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,472	3,472	3,472	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	ELLIOT COMPANY	22 23
Year Installed	1966	1966	1960	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	50	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 (actual)	500,000	100,000	3,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.5000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			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
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	1927	1967	1929	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)				8
Elevation difference in feet (See Headnote 3.)	0	153	154	9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons (actual)	200,000	750,000	500,000	11
Total capacity in gallons (actual)				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
Disinfection, type of equipment (gas, liquid, powder, other)				15
Points of application (wellhouse, central facilities, booster station, other)				16
Points of application (wellhouse, central facilities, booster station, other)				17
Filters, type (gravity, pressure, other, none)				18
Filters, type (gravity, pressure, other, none)				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				22
Is a corrosion control chemical used (yes, no)?				23
Is a corrosion control chemical used (yes, no)?				24
Is water fluoridated (yes, no)?				25
Is water fluoridated (yes, no)?				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	5,021	0	0	0	5,021	3	
M	D	6.000	168,303	0	0	0	168,303	4	
P	D	6.000	14,068	163	77	0	14,154	5	
M	D	8.000	48,613	0	0	0	48,613	6	
P	D	8.000	1,083	0	0	0	1,083	7	
M	D	10.000	10,639	0	0	0	10,639	8	
P	D	10.000	6,043	0	0	0	6,043	9	
M	D	12.000	20,339	3,864	0	0	24,203	10	
M	T	12.000	9,204	0	0	0	9,204	11	
P	D	12.000	10,801	0	0	0	10,801	12	
M	D	16.000	6,471	0	0	0	6,471	13	
M	T	16.000	2,013	0	0	0	2,013	14	
P	T	16.000	0	0	0	0	0	15	
M	S	20.000	120	0	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	500	0	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			321,440	4,027	77	0	325,390		
Total Utility			321,440	4,027	77	0	325,390		

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	3,451	0	6	0	3,445		1
M	1.000	1,062	11	1	0	1,072		2
M	1.250	30	0	0	0	30		3
M	1.500	39	0	1	0	38		4
M	2.000	68	7	0	0	75		5
M	2.500	1	0	0	0	1		6
M	3.000	5	0	0	0	5		7
M	4.000	32	1	1	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		4,711	19	9	0	4,721	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 (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,056	593	481	11	5,179	1,163	1
0.750	16	0	0	0	16	0	2
1.000	66	4	4	0	66	4	3
1.250	1	0	1	0	0	0	4
1.500	27	1	1	0	27	1	5
2.000	47	2	2	0	47	2	6
3.000	18	2	2	0	18	3	7
4.000	16	3	3	0	16	3	8
6.000	2	0	0	0	2	2	9
8.000	0	0	0	0	0	0	10
10.000	3	0	0	0	3	1	11
Total:	5,252	605	494	11	5,374	1,179	

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	4,768	132	3	7	0	269	5,179	1
0.750	3	6	0	0	5	2	16	2
1.000	31	25	2	5	0	3	66	3
1.250	0	0	0	0	0	0	0	4
1.500	1	17	4	3	0	2	27	5
2.000	2	25	10	7	3	0	47	6
3.000	0	7	5	5	0	1	18	7
4.000	0	0	10	5	1	0	16	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:	4,805	212	37	32	9	279	5,374	

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	378	7	5		380	2
Total Fire Hydrants	378	7	5	0	380	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	380
Number of distribution system valves end of year:	959
Number of distribution valves operated during year:	241

WATER OPERATING SECTION FOOTNOTES

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

Per fax from Melanie Krause on 4/30/02,
line 4 col c changed from 147,413 to 236,722
line 5 col c changed from 59,235 to 59,274.
PJL

Water Operation & Maintenance Expenses (Page W-05)

Account 651 for 2000 included expenses to reroof the Water Plant and for exterior painting.

Account 663 was negative in 2000 due to the capitalization of meters and a portion was allocated to the city.

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

Account 673 decreased due to less wages charged in this area, as well as less asphalt payments during the year to the city.

Account 923 increased due to contract negotiations and water tower lease agreements.

Account 925 is negative due to a portion being allocated to sewer

.

Water Utility Plant in Service (Page W-08)

Account 331 includes a 2000 adjustment to plant additions.

Account 343 additions include 10 valves for \$16,163, 163 feet of 6" main for \$12,121 and 2,864 feet for 12" main for \$155,091.

Account 392 adjustments include the transfer of vehicle #58 to water and vehicle #2 to electric.

Account 397 and 3971 adjustment is for the transfer of assets that were recorded as communication equipment but should be SCADA.

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

Account 331 includes an adjustment for 2000 plant additions.

Account 392 adjustment includes the transfer of vehicle #58 to water and #2 to electric as well as the retirement of vehicle #45 which was not fully depreciated.

Account 396 adjustment is for the retirement of the trash pump which was not fully depreciated.

Pumping & Power Equipment (Page W-15)

Unit A, B,C have motors with a large horsepower because it is used for the High Lift Station.

Water Mains (Page W-17)

The main addition was financed from the electric utility for a loan amount of \$250,000 at 3% for 13 years.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

The water services were financed from operations and from the depreciation fund.

Meters (Page W-19)

The adjustment includes park meters that are pulled in fall and are now kept at our facility and included in the count.

The 2" residential is for 2 large homes on the lake that have hot water heat with the boiler.

Hydrants and Distribution System Valves (Page W-20)

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

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	26,074,524	1
Total Sales of Electricity	26,074,524	
Other Operating Revenues		
Forfeited Discounts (450)	9,387	2
Miscellaneous Service Revenues (451)	4,116	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	56,166	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	154,287	7
Total Other Operating Revenues	223,956	
Total Operating Revenues	26,298,480	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	21,462,762	8
Transmission Expenses (560-573)	748	9
Distribution Expenses (580-598)	958,076	10
Customer Accounts Expenses (901-905)	185,994	11
Sales Expenses (911-916)	87,985	12
Administrative and General Expenses (920-932)	829,090	13
Total Operation and Maintenance Expenses	23,524,655	
Other Expenses		
Depreciation Expense (403)	835,235	14
Amortization Expense (404-407)	22,490	15
Taxes (408)	739,539	16
Total Other Expenses	1,597,264	
Total Operating Expenses	25,121,919	
NET OPERATING INCOME	1,176,561	

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	9,387	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	9,387	
Miscellaneous Service Revenues (451):		
RECONNECTION FEES	2,278	3
FIRE PUMP FEEDER	1,188	4
TEMPORARY SERVICES	650	5
Total Miscellaneous Service Revenues (451)	4,116	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
TIME WARNER JOINT POLE CONTACTS	30,341	7
AMERITECH JOINT POLE CONTACT	25,018	8
TDS JOINT POLE CONTACTS	807	9
Total Rent from Electric Property (454)	56,166	
Interdepartmental Rents (455):		
NONE		10
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRANSMISSION REVENUES	139,565	11
SEWER CALCULATION/ADJUSTMENTS	832	12
SALES TAX DISCOUNTS	13,890	13
Total Other Electric Revenues (456)	154,287	

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)	60,510	1
Fuel (501)	14,332	2
Steam Expenses (502)	93,321	3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)	76,829	6
Miscellaneous Steam Power Expenses (506)	119,232	7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)	13,711	10
Maintenance of Boiler Plant (512)	227,563	11
Maintenance of Electric Plant (513)	51,658	12
Maintenance of Miscellaneous Steam Plant (514)	4,645	13
Total Steam Power Generation Expenses	661,801	
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)	20,800,681	34
System Control and Load Dispatching (556)	280	35
Other Expenses (557)		36
Total Other Power Supply Expenses	20,800,961	
Total Power Production Expenses	21,462,762	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)	748	43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	748	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	209,527	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)	208,734	51
Station Expenses (582)	34,522	52
Overhead Line Expenses (583)	69,670	53
Underground Line Expenses (584)	29,424	54
Street Lighting and Signal System Expenses (585)	2,906	55
Meter Expenses (586)	25,664	56
Customer Installations Expenses (587)	6,431	57
Miscellaneous Distribution Expenses (588)	216,464	58
Rents (589)	3,405	59
Maintenance Supervision and Engineering (590)	15,463	60
Maintenance of Structures (591)	281	61
Maintenance of Station Equipment (592)	21,026	62
Maintenance of Overhead Lines (593)	82,634	63
Maintenance of Underground Lines (594)	11,966	64
Maintenance of Line Transformers (595)	7,337	65
Maintenance of Street Lighting and Signal Systems (596)	7,876	66
Maintenance of Meters (597)	4,746	67
Maintenance of Miscellaneous Distribution Plant (598)	0	68
Total Distribution Expenses	958,076	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	4,539	69
Meter Reading Expenses (902)	55,214	70
Customer Records and Collection Expenses (903)	122,685	71
Uncollectible Accounts (904)	3,522	72
Miscellaneous Customer Accounts Expenses (905)	34	73
Total Customer Accounts Expenses	185,994	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	84,670	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)	3,315	77
Total Sales Expenses	87,985	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	160,444	78
Office Supplies and Expenses (921)	18,745	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	75,859	81
Property Insurance (924)	48,808	82
Injuries and Damages (925)	35,504	83
Employee Pensions and Benefits (926)	384,762	84
Regulatory Commission Expenses (928)	1,121	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	61,605	87
Rents (931)	0	88
Maintenance of General Plant (932)	42,242	89
Total Administrative and General Expenses	829,090	
Total Operation and Maintenance Expenses	23,524,655	

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		104,434	2
Wisconsin Gross Receipts Tax		6,012	3
PSC Remainder Assessment		31,459	4
Other (specify): SEWER CHARGE		(900)	5
Total tax expense		<u>739,539</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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet	Winnebago			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206600	0.212100			3
County tax rate	mills		4.526400	5.337700			4
Local tax rate	mills		10.994000	11.867600			5
School tax rate	mills		10.053500	10.852300			6
Voc. school tax rate	mills		1.967100	2.123400			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		27.747600	30.393100			10
Less: state credit	mills		1.165000	1.519300			11
Net tax rate	mills		26.582600	28.873800			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.994000	11.867600			14
Combined School Tax Rate	mills		12.020600	12.975700			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		23.014600	24.843300			17
Total Tax Rate	mills		27.747600	30.393100			18
Ratio of Local and School Tax to Total	dec.		0.829427	0.817399			19
Total tax net of state credit	mills		26.582600	28.873800			20
Net Local and School Tax Rate	mills		22.048318	23.601425			21
Utility Plant, Jan. 1	\$	26,345,292	1,208,997	25,136,295			22
Materials & Supplies	\$	430,093	0	430,093			23
Subtotal	\$	26,775,385	1,208,997	25,566,388			24
Less: Plant Outside Limits	\$	864,768	0	864,768			25
Taxable Assets	\$	25,910,617	1,208,997	24,701,620			26
Assessment Ratio	dec.		0.887700	0.887700			27
Assessed Value	\$	23,000,855	1,073,227	21,927,628			28
Net Local & School Rate	mills		22.048318	23.601425			29
Tax Equiv. Computed for Current Year	\$	541,186	23,663	517,523			30
Tax Equivalent per 1994 PSC Report	\$	598,534					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	598,534					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	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)	3,773,817	78,435	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	6,513,645	78,435	
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)	216,505		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)	25,000		3,827,252	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			1,074,859	8
Accessory Electric Equipment (315)	5,000		424,178	9
Miscellaneous Power Plant Equipment (316)			11,379	10
Total Steam Production Plant	30,000	0	6,562,080	
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		0	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	2,587	0	30,717	
TRANSMISSION PLANT				
Land and Land Rights (350)	216,530	25	0	25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	2,358,417		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,010,470		29
Overhead Conductors and Devices (356)	861,664		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	4,447,056	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	265,771	438	34
Structures and Improvements (361)	237,916		35
Station Equipment (362)	4,378,589	22,788	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,501,441	213,335	38
Overhead Conductors and Devices (365)	2,012,439	292,023	39
Underground Conduit (366)	265,673	53,998	40
Underground Conductors and Devices (367)	1,105,423	223,474	41
Line Transformers (368)	1,574,689	123,130	42
Services (369)	673,072	51,009	43
Meters (370)	671,762	108,805	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	230,467	44,247	47
Total Distribution Plant	12,917,242	1,133,247	
GENERAL PLANT			
Land and Land Rights (389)	219,496	23,975	48
Structures and Improvements (390)	2,009,749	983	49
Office Furniture and Equipment (391)	92,293		50
Computer Equipment (391.1)	180,222	43,088	51
Transportation Equipment (392)	415,030	140,421	52
Stores Equipment (393)	39,742	856	53
Tools, Shop and Garage Equipment (394)	91,548	11,002	54
Laboratory Equipment (395)	37,652		55
Power Operated Equipment (396)	40,265		56
Communication Equipment (397)	722,240	106,994	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)	1,849,336	(509,081)	0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)	1,010,470		0	29
Overhead Conductors and Devices (356)	861,664		0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	3,938,000	(509,056)	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)		(25)	266,184	34
Structures and Improvements (361)			237,916	35
Station Equipment (362)	8,500	(160,609)	4,232,268	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	31,504	508,589	2,191,861	38
Overhead Conductors and Devices (365)	42,013	(1,074)	2,261,375	39
Underground Conduit (366)	144	(1,245)	318,282	40
Underground Conductors and Devices (367)	22,760	(2,101)	1,304,036	41
Line Transformers (368)	12,306	190	1,685,703	42
Services (369)	866	4,912	728,127	43
Meters (370)	4,470		776,097	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	2,636	(623)	271,455	47
Total Distribution Plant	125,199	348,014	14,273,304	
GENERAL PLANT				
Land and Land Rights (389)			243,471	48
Structures and Improvements (390)		(17,869)	1,992,863	49
Office Furniture and Equipment (391)	2,288		90,005	50
Computer Equipment (391.1)	373	(257)	222,680	51
Transportation Equipment (392)	71,207	(2,122)	482,122	52
Stores Equipment (393)			40,598	53
Tools, Shop and Garage Equipment (394)	3,383		99,167	54
Laboratory Equipment (395)			37,652	55
Power Operated Equipment (396)			40,265	56
Communication Equipment (397)	152,000	(439,527)	237,707	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	3,848,237	327,319	
Total utility plant in service directly assignable	27,759,484	1,539,001	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	27,759,484	1,539,001	

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	229,251	(459,775)	3,486,530
Total utility plant in service directly assignable	4,325,037	(620,817)	24,352,631
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,325,037	(620,817)	24,352,631

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)	1,199,790	2.89%	17,827	1
Boiler Plant Equipment (312)	3,658,133	1.59%	60,429	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	1,073,554	1.05%	1,305	4
Accessory Electric Equipment (315)	425,831	2.94%	3,347	5
Miscellaneous Power Plant Equipment (316)	11,379	3.85%		6
Total Steam Production Plant	6,368,687		82,908	
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	2.86%		14
Prime Movers (343)	1,863	3.33%		15
Generators (344)	0	2.50%		16
Accessory Electric Equipment (345)	9,797	2.94%	770	17
Miscellaneous Power Plant Equipment (346)	321	3.45%	92	18
Total Other Production Plant	14,568		862	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	1,152,489	3.50%	41,272	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	551,263	4.84%	24,453	22
Overhead Conductors and Devices (356)	363,728	3.48%	14,993	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					1,217,617	1
312	25,000				3,693,562	2
313					0	3
314					1,074,859	4
315	5,000				424,178	5
316					11,379	6
	30,000	0	0	0	6,421,595	
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				0	14
343					1,863	15
344					0	16
345					10,567	17
346					413	18
	2,587	0	0	0	12,843	
352					0	19
353	1,849,336			655,575	0	20
354					0	21
355	1,010,470			434,754	0	22
356	861,664			482,943	0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	2,067,480		80,718	
DISTRIBUTION PLANT				
Structures and Improvements (361)	61,378	2.84%	6,757	27
Station Equipment (362)	1,282,850	3.00%	129,163	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	857,947	5.56%	115,674	30
Overhead Conductors and Devices (365)	922,414	4.26%	101,132	31
Underground Conduit (366)	65,459	2.50%	7,300	32
Underground Conductors and Devices (367)	305,346	4.11%	49,514	33
Line Transformers (368)	547,929	2.73%	44,504	34
Services (369)	672,272	7.05%	58,192	35
Meters (370)	279,044	3.57%	25,844	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	114,881	6.39%	16,037	39
Total Distribution Plant	5,109,520		554,117	
GENERAL PLANT				
Structures and Improvements (390)	445,748	2.50%	50,033	40
Office Furniture and Equipment (391)	26,459	6.67%	6,080	41
Computer Equipment (391.1)	180,222	5.19%	33,582	42
Transportation Equipment (392)	229,286	4.36%	22,829	43
Stores Equipment (393)	15,976	4.00%	1,607	44
Tools, Shop and Garage Equipment (394)	57,825	5.88%	5,607	45
Laboratory Equipment (395)	7,585	3.33%	1,253	46
Power Operated Equipment (396)	5,428	8.77%	3,535	47
Communication Equipment (397)	213,149	8.33%	23,869	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,181,678		148,395	
Total accum. prov. directly assignable	14,741,933		867,000	

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
	3,721,470	0	0	1,573,272	0	
361					68,135	27
362	8,500			(16,463)	1,387,050	28
363					0	29
364	31,504	17,434	7,429	401,878	1,333,990	30
365	42,013	14,634	1,360	8,937	977,196	31
366	144	338		(691)	71,586	32
367	22,760	6,055		612	326,657	33
368	12,306	349	2,904	18,223	600,905	34
369	866	3,356	2,121	(1,382)	726,981	35
370	4,470			2,072	302,490	36
371					0	37
372					0	38
373	2,636	1,071	556	1,216	128,983	39
	125,199	43,237	14,370	414,402	5,923,973	
390					495,781	40
391	2,288				30,251	41
391.1	373				213,431	42
392	71,207		20,500	(13,138)	188,270	43
393					17,583	44
394	3,383		800		60,849	45
395					8,838	46
396					8,963	47
397	152,000			(16,113)	68,905	48
398					0	49
399					0	50
	229,251	0	21,300	(29,251)	1,092,871	
	4,108,507	43,237	35,670	1,958,423	13,451,282	

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>14,741,933</u>		<u>867,000</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
	4,108,507	43,237	35,670	1,958,423	13,451,282

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)	-0.41	10.67	1
7.2/12.5 kV (12kV)	5.74	61.13	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:			
34.5 KV	7.63	7.63	8
Transmission System			
34.5 kV	-7.63	0.00	9
69 kV			10
115 kV			11
138 kV	-0.59	0.00	12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
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	81,469	Wednesday	01/03/2001	18:00	52,533	1
February	02	79,341	Monday	02/05/2001	19:00	46,712	2
March	03	78,734	Monday	03/12/2001	20:00	51,300	3
April	04	78,080	Monday	04/02/2001	20:00	48,242	4
May	05	78,871	Thursday	05/10/2001	20:00	50,346	5
June	06	86,474	Wednesday	06/27/2001	13:00	50,523	6
July	07	84,998	Tuesday	07/24/2001	17:00	51,238	7
August	08	87,247	Friday	08/03/2001	21:00	53,027	8
September	09	80,498	Thursday	09/06/2001	13:00	48,393	9
October	10	77,973	Sunday	10/14/2001	12:00	49,477	10
November	11	78,427	Monday	11/26/2001	18:00	48,567	11
December	12	78,968	Wednesday	12/19/2001	18:00	48,125	12
Total		971,080				598,483	

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	9,285	1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	9,285	7
Purchases	598,482	8
Interchanges:		9
In (gross)		9
Out (gross)	9,285	10
Net	(9,285)	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	598,482	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	586,324	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	198	22
Total Used by Company	198	23
Total Sold and Used	586,522	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	11,960	27
Total Energy Losses	11,960	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.9984%	29
Total Disposition of Energy	598,482	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)	
Residential Sales				
MS-2	MS-2	29	21	1
RG-1	RG-1	6,527	49,149	2
RG-2	RG-2	31	415	3
Total Sales for Residential Sales		6,587	49,585	
Commercial & Industrial				
CG-1	CG-1	533	11,053	4
CG-2	CG-2	5	18	5
CP-1	CP-1	50	12,995	6
CP-2 (INCLUDES INTERDEPARTMENTAL)	CP-2	37	510,830	7
MS-2	MS-2	68	590	8
Total Sales for Commercial & Industrial		693	535,486	
Public Street & Highway Lighting				
MS-1	MS-1	2	1,197	9
MS-3	MS-3	3	56	10
Total Sales for Public Street & Highway Lighting		5	1,253	
Sales for Resale				
WPPI GENERATION CREDITS	MIS	1	1	11
Total Sales for Sales for Resale		1	1	
TOTAL SALES FOR ELECTRICITY		7,286	586,325	

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)	
		1,207	59	1,266	1
		3,224,777	199,849	3,424,626	2
		20,115	1,508	21,623	3
0	0	3,246,099	201,416	3,447,515	
		732,739	45,082	777,821	4
		1,074	83	1,157	5
		729,011	50,626	779,637	6
		17,578,715	1,967,205	19,545,920	7
		36,436	1,578	38,014	8
0	0	19,077,975	2,064,574	21,142,549	
		110,347	4,740	115,087	9
		4,613	195	4,808	10
0	0	114,960	4,935	119,895	
		1,364,565		1,364,565	11
0	0	1,364,565	0	1,364,565	
0	0	23,803,599	2,270,925	26,074,524	

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		Meadows/Melissa		5
Total of 12 Monthly Maximum Demands -- kW	815,707		155,373		6
Average load factor	89.5356%		57.5980%		7
Total Cost of Purchased Power	17,472,482		3,328,092		8
Average cost per kWh	0.0328		0.0509		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	20,506	26,000	2,837	3,190	12
February	18,260	23,228	2,441	2,783	13
March	20,142	25,825	2,501	2,832	14
April	18,525	24,264	2,588	2,866	15
May	20,402	25,751	2,012	2,182	16
June	19,415	25,758	2,629	2,721	17
July	19,195	25,900	2,717	3,425	18
August	21,222	25,446	3,104	3,254	19
September	17,164	26,256	2,092	2,881	20
October	20,472	24,011	2,397	2,596	21
November	18,773	24,720	2,383	2,692	22
December	16,673	25,246	2,631	3,575	23
Total kWh (000)	230,749	302,405	30,332	34,997	24

					25	
					26	
					27	
		(d)			(e)	28
Name of Vendor					29	
Point of Delivery					30	
Voltage at Which Delivered					31	
Point of Metering					32	
Type of Power Purchased (firm, dump, etc.)					33	
Total of 12 Monthly Maximum Demands -- kW					34	
Average load factor					35	
Total Cost of Purchased Power					36	
Average cost per kWh					37	
On-Peak Hours (if applicable)					38	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39	
January					40	
February					41	
March					42	
April					43	
May					44	
June					45	
July					46	
August					47	
September					48	
October					49	
November					50	
December					51	
Total kWh (000)					52	

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	9,285	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	22,218	7
Date and Hour of Such Maximum Demand	8/3/2001 0	8
Load Factor	0.0477	9
Maximum Net Generation in Any One Day	263,920	10
Date of Such Maximum	9/20/2001	11
Number of Hours Generators Operated	1,874	12
Maximum Continuous or Dependable Capacity--kW	23,000	13
Is Plant Owned or Leased?		14
Total Production Expenses	661,801	15
Cost per kWh of Net Generation (\$)	71	16
Monthly Net Generation --- kWh (000):	1,974	17
January		
February	0	18
March	0	19
April	0	20
May	0	21
June	1,211	22
July	2,487	23
August	1,710	24
September	1,903	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	9,285	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.)	5,243	42
Average Cost per Ton (\$)	68.9300	43
Kind of Coal Used	Bituminus	44
Average BTU per Pound	13,764	45
Water Evaporated--Thousands of Pounds	2,316	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	17,067	52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0380	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)	9,285			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.)	22,218			7
Date and Hour of Such Maximum Demand	8/3/2001 21			8
Load Factor	0.0477			9
Maximum Net Generation in Any One Day	263,920			10
Date of Such Maximum	09/20/2001			11
Number of Hours Generators Operated	1,874			12
Maximum Continuous or Dependable Capacity--kW	23,000			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	661,801			15
Cost per kWh of Net Generation (\$)	71.2764			16
Monthly Net Generation --- kWh (000):				
January	1,974			17
February				18
March				19
April				20
May				21
June	1,211			22
July	2,487			23
August	1,710			24
September	1,903			25
October				26
November				27
December				28
Total kWh (000)	9,285			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				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.)	5,243			42
Average Cost per Ton (\$)	68.9300			43
Kind of Coal Used	Bituminous			44
Average BTU per Pound	13,764			45
Water Evaporated--Thousands of Pounds	2,316			46
Is Water Evaporated, Metered or Estimated?	M			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	9.9400			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	17,067			52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.0380			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							<u><u>393</u></u>	

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
1949	TC	3600	4160	0	4000	5000	4000	0	1
1956	TC	3600	4160	4742	7500	9375	7500	9130	2
1964	TC	3600	13800	4542	13680	16094	13680	14692	3
1949	TC	3600	4160	0	4000	5000	4000	0	4
Total				9284	29180	35469	29180	23822	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

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)	(f)	
Name of Substation	Ahnaip	Meadows	Melissa	Milwaukee	Northside	1
Voltage--High Side	34	138	138	34	138	2
Voltage--Low Side	13	13	13	4	34	3
Num. Main Transformers in Operation	2	1	1	3	2	4
Capacity of Transformers in kVA	5	22	22	5	50	5
Number of Spare Transformers on Hand	0	0	0	0	1	6
15-Minute Maximum Demand in kW		6,276	3,226		8,665	7
Dt and Hr of Such Maximum Demand		07/23/2001 20:00	01/31/2001 13:00		10/08/2001 17:00	8 9
Kwh Output		25,107	12,902		34,660	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation	Pwr Plant	Tayco			14
Voltage--High Side	13	138			15
Voltage--Low Side	4	34			16
Num. of Main Transformers in Operation	1	2			17
Capacity of Transformers in kVA	16	50			18
Number of Spare Transformers on Hand	0	0			19
15-Minute Maximum Demand in kW	3,595	14,720			20
Dt and Hr of Such Maximum Demand	08/03/2001 10:00	10/11/2001 14:00			21 22
Kwh Output	14,380	58,880			23 24 25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					26
Voltage--High Side					27
Voltage--Low Side					28
Num. of Main Transformers in Operation					29
Capacity of Transformers in kVA					30
Number of Spare Transformers on Hand					31
15-Minute Maximum Demand in kW					32
Dt and Hr of Such Maximum Demand					33
Kwh Output					34 35 36 37 38 39 40

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	7,330	1,017	88,478	1
Acquired during year	587	73	4,205	2
Total	7,917	1,090	92,683	3
Retired during year	166	23	1,409	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	7,751	1,067	91,274	6
Number end of year accounted for as follows:				7
In customers' use	7,406	898	69,527	8
In utility's use	20	10	1,450	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	325	159	20,297	12
Total end of year	7,751	1,067	91,274	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	851	608,938	1
Sodium Vapor	250	280	367,640	2
Total		1,131	976,578	
Ornamental				
Sodium Vapor	100	5	2,430	3
Sodium Vapor	150	228	152,233	4
Sodium Vapor	250	51	66,963	5
Total		284	221,626	
Other				
Metal Halide/Halogen	400	7	13,377	6
Sodium Vapor	150	84	59,976	7
Sodium Vapor	250	47	61,786	8
Total		138	135,139	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 500 increased due to additional wages charged in this area.

Account 502 decreased due to less wages charged in this area.

Account 506 increased due to additional wages and additional DNF environmental fees.

Account 560-571 decreased due to the sale of transmission assets to the American Transmission Company

Account 581 increased due to wages and Ameritech charges for the SCADA system.

Account 582 increased due to wages and work done at the new Meadows Substation.

Account 583 increased due to wages, hand tool purchases, and an inventory adjustment was in 2000.

Account 584 increased due to wages and hand tool purchases.

Account 592 increased due to refurbishing a Magna blast and on-site work at Melissa.

Account 593 increased due to additional wages charged in this area.

Account 913 decreased due to the inception of public benefits

Account 923 increased due to additional charges for contract negotiations, building expansion study, pole attachments, and the sale of assets to the American Transmission Company.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Account 350, 353, 355, 356 retirements reflect the transfer of our transmission assets to the American Transmission Company.

Account 350 and 360 adjustment is a transfer for plant between transmission and distribution.

Account 353 and 364 adjustment is a transfer for plant between transmission and distribution.

Account 362 adjustment is to transfer plant for the Anhaip Street Substation to property held for future use.

Account 364 additions include 97 poles for \$57,101, 68 anchors for \$17,916, 193 arms for \$66,325, 106 guys for \$25,740, 248 secondary attachments for \$27,932, and the remaining for cutouts, deadends, grounds, arrestors, and cluster mounts.

Account 365 additions include 211 deadends for \$27,663, 85 arrestors for \$11,768, 82 cutouts for \$17,006, 111 grounds for \$12,762, 17 disconnects for \$7,193, 13 gang switches for \$58,369, 6531 feet of #2 ACSR for \$6,578, 3,301 feet of #2 Triplex for \$7,013, 3,233 feet of #2 Bare CU for \$3,262, 10,298 feet of #4/0 for \$28,081, 32,129 feet of #336 ACSR for \$94,809, and the remaining for #4/0 Quad, #2 Alum Quad, #4 Alum Triplex, #6 Duplex, #4/0 Triplex and #477.

Account 365, 366, 367, 368, 369, 373, 390, 3911 adjustments are for 2000 activity.

Account 367 additions includes 35 ground rods for \$5,805, 73 arrestors for \$8,515, 51 terminator elbows for \$9,230, 64 terminators for \$10,731, 1 300 amp switch for \$20,737, 11,985 feet 1/0 STR Cable for \$44,369, 21 pedestals for \$4,732, 1,130 feet of 4/0 STR Cable for \$4,501, 3,495 feet 350 MCM Triplex for \$13,449, 18,888 feet 350 Al STR for \$92,321, and the remaining for 350 MCM Quad, #6 Alum Duplex, 4/0 Alum Triplex, 1/0 Str Alum, Cutouts, Secondary Enclosures and Couplers.

Account 368 additions includes 67 25kva pad mount for \$39,598, 5 50kva pad mount for \$6,075, 2 100 kva pad mount for \$3,574, 500kva pad mount for \$3,636, 750kva pad mount for \$12,254, 2 15kva pole mount for \$3,628, 10 50kva pole mount for \$10,985, and 9 100kva pole mount for \$18,225.

Account 370 additions include 384 AMR Meters for \$61,048, 66 Self Contained Meters for \$31,537, 10 Transformer Rated Meters for \$11,809 and 11 Transformer Rated with memory and modem for \$15,646.

Account 392 additions include an Altec Freightliner Bucket Truck, 2001 Silverado Pickup Truck, and a Reel Trailer.

Account 392 adjustments include the transfer of #58 to water and #2 to electric.

Account 397 additions include \$52,666 for fiber optics which was transferred to TeleCo, \$28,300 for a Datapac Cable and Antenna for Handhelds, and

ELECTRIC OPERATING SECTION FOOTNOTES

\$26,026 for ACS Upgrade of SCADA system.

Account 397 retirements include the retirement of Butte Des Morts RTU, Master Station and SCADA electronic equipment.

Account 397 adjustment was for the transfer of fiber optic assets to the TeleCo company.

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

Account 353, 355, 356 adjustment includes the the retirement of plant that was not fully depreciated when transfered to the American Transmission Company. Account 353 also includes a transfer to 364.

Account 362 adjustment includes the depreciation on the Ahnaip Substator equipment transferred to property for future use.

Account 364 and 365 adjustment includes the used life of a purchased assets (\$727) from WEPCO. The entries were approved 12/6/01.

Account 364, 365, 366, 367, 368, 369, 370, 373 adjustment includes the used life of purchased assets on Earl Street from WEPCO. The entries were approved 12/6/01.

Account 365, 366, 368, 369 adjustments include items for 2000 activity.

Account 369 end of year depreciation is \$726,981 which is less than the plant value of \$728,127. However on the edit check report it is picking up a different number.(Melanie Krause did call us about this at the time she filed the report. PJJ)

Account 392 adjustment includes the transfer of #58 to water and #2 to electric, as well as the retirement of #49 and #56 which were not fully depreciated.

Account 397 adjustment is for the depreciation on fiber optics that was transferred to the TeleCo Company.

Sales of Electricity by Rate Schedule (Page E-14)

Sales for Resale, WPPI - Jerry will call utility to discuss correct reporting. 5/2/02 ele

Production Statistics Totals (Page E-17)

Per fax from Melanie Krause on 4/30/02,
line 7 col c changed from 87,247 to 22,218
line 12 col c changed from 24 to 1,874.
PJJ

Production Statistics (Page E-18)

Per fax from Melanie Krause on 4/30/02,
line 7 col c changed from 87,247 to 22,218
line 12 col c changed from 24 to 1,874.
PJJ

ELECTRIC OPERATING SECTION FOOTNOTES

Substation Equipment (Page E-23)

The information for Anhaip and Milwaukee Street Substations are included in the Northside and Tayco totals.

At Northside Subsation we have 2 Transformers 1-34kv 50mva and 1-13kv 22mva.
