



3013 (02-02-05)

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, 2004

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

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

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

SIGNATURE PAGE

I MELANIE KRAUSE of
(Person responsible for accounts)

Menasha Electric & Water Utilities, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2005
(Date)

MANAGER OF BUSINESS OPERATIONS
(Title)

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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: www.menashautilities.com

Utility employee in charge of correspondence concerning this report:

Name: MELANIE KRAUSE

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: mkrause@wppisys.or

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

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? NO

IDENTIFICATION AND OWNERSHIP

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

Name: TOM KARMAN

Title: VICE PRESIDENT

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:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR DOUG YOUNG

Title: GENERAL MANAGER

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

Telephone: (920) 967 - 5178

Fax Number: (920) 967 - 4807

E-mail Address: dyoung@wppisys.org

Name of utility commission/committee: MENASHA UTILITIES COMMISSION

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 WATSON, 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)	31,666,056	29,759,287	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	28,354,834	26,625,704	2
Depreciation Expense (403)	1,038,135	1,027,500	3
Amortization Expense (404-407)	53,337	31,382	4
Taxes (408)	1,114,330	1,125,807	5
Total Operating Expenses	30,560,636	28,810,393	
Net Operating Income	1,105,420	948,894	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,105,420	948,894	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,736	8,483	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	439,517	405,743	10
Miscellaneous Nonoperating Income (421)	374,612	422,368	11
Total Other Income	820,865	836,594	
Total Income	1,926,285	1,785,488	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(32,792)	0	12
Other Income Deductions (426)	80,286	50,482	13
Total Miscellaneous Income Deductions	47,494	50,482	
Income Before Interest Charges	1,878,791	1,735,006	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	426,080	469,804	14
Amortization of Debt Discount and Expense (428)	62,895	62,895	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	52,814	39,302	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	541,789	572,001	
Net Income	1,337,002	1,163,005	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,384,684	17,298,322	20
Balance Transferred from Income (433)	1,337,002	1,163,005	21
Miscellaneous Credits to Surplus (434)	44,739	924,858	22
Miscellaneous Debits to Surplus--Debit (435)	806	20	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	1,955	1,481	25
Total Unappropriated Earned Surplus End of Year (216)	20,763,664	19,384,684	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	31,666,056	██████████	31,666,056	1
Total (Acct. 400):	31,666,056	0	31,666,056	
Operation and Maintenance Expense (401-402):				
Derived	28,354,834	██████████	28,354,834	2
Total (Acct. 401-402):	28,354,834	0	28,354,834	
Depreciation Expense (403):				
Derived	1,038,135	██████████	1,038,135	3
Total (Acct. 403):	1,038,135	0	1,038,135	
Amortization Expense (404-407):				
Derived	53,337	██████████	53,337	4
Total (Acct. 404-407):	53,337	0	53,337	
Taxes (408):				
Derived	1,114,330	██████████	1,114,330	5
Total (Acct. 408):	1,114,330	0	1,114,330	
Revenues from Utility Plant Leased to Others (412):				
NONE	0	██████████	0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0	██████████	0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,105,420	0	1,105,420	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	6,736	██████████	6,736	8
Total (Acct. 415-416):	6,736	0	6,736	
Income from Nonutility Operations (417):				
NONE	0	██████████	0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0	██████████	0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
DISTRIBUTION INTEREST	407,319	0	407,319	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
GENERATION INTEREST	1,839	0	1,839 12
WATER INTEREST	30,359	0	30,359 13
Total (Acct. 419):	439,517	0	439,517
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	11,274	11,274 14
Contributed Plant - Electric	██████████	363,338	363,338 15
NONE	0	0	0 16
Total (Acct. 421):	0	374,612	374,612
TOTAL OTHER INCOME:	446,253	374,612	820,865
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(32,792)	██████████	(32,792) 17
NONE	0	0	0 18
Total (Acct. 425):	(32,792)	0	(32,792)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	15,048	15,048 19
Depreciation Expense on Contributed Plant - Electric	██████████	57,570	57,570 20
MEUW DUES RELATING TO LEGISLATIVE ACTIVITY	7,668	0	7,668 21
Total (Acct. 426):	7,668	72,618	80,286
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(25,124)	72,618	47,494
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	426,080	██████████	426,080 22
Total (Acct. 427):	426,080	0	426,080
Amortization of Debt Discount and Expense (428):			
ELECTRIC	46,414	██████████	46,414 23
WATER	16,481	██████████	16,481 24
Total (Acct. 428):	62,895	0	62,895
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 25
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	52,814		52,814 26
Total (Acct. 430):	52,814	0	52,814
Other Interest Expense (431):			
Derived	0		0 27
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 28
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	541,789	0	541,789
NET INCOME:	1,035,008	301,994	1,337,002
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	18,107,541	1,277,143	19,384,684 29
Total (Acct. 216):	18,107,541	1,277,143	19,384,684
Balance Transferred from Income (433):			
Derived	1,035,008	301,994	1,337,002 30
Total (Acct. 433):	1,035,008	301,994	1,337,002
Miscellaneous Credits to Surplus (434):			
GAIN ON SALE OF LAND	2,404	0	2,404 31
PRIOR YEAR CONTRIBUTIONS FOR WATER	0	42,335	42,335 32
Total (Acct. 434):	2,404	42,335	44,739
Miscellaneous Debits to Surplus--Debit (435):			
ATC INVESTMENT OVER PAR	20	0	20 33
GENTEK A STOCK WARRANTS FOR PRIOR YEAR BANKR	786	0	786 34
Total (Acct. 435)--Debit:	806	0	806
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 35
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
WORK DONE FOR THE CITY	1,955	0	1,955 36
Total (Acct. 439)--Debit:	1,955	0	1,955
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	19,142,192	1,621,472	20,763,664

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,804	12,338			14,142	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,079	2,253			3,332	3
Materials	102	2,287			2,389	4
Taxes					0	5
Other (list by major classes):						
TRUCK	221	1,464			1,685	6
Total costs and expenses	1,402	6,004	0	0	7,406	
Net income (or loss)	402	6,334	0	0	6,736	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	3,157,689	28,508,367	0	0	31,666,056	1	
Less: interdepartmental sales	2,983	89,393	0	0	92,376	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	(1,074)	14,784			13,710	5	
Other Increases or (Decreases)							
to Operating Revenues - Specify:							
NONE						0	6
<hr/>							
Revenues subject to Wisconsin Remainder Assessment	3,155,780	28,404,190	0	0	31,559,970		

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	868,723	121,882	990,605	1
Electric operating expenses	1,550,004	147,025	1,697,029	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	2,634		2,634	6
Other nonutility expenses			0	7
Water utility plant accounts	19,835		19,835	8
Electric utility plant accounts	239,907		239,907	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	268,907	(268,907)	0	18
All other accounts	11,272		11,272	19
Total Payroll	2,961,282	0	2,961,282	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	36	1
Electric	20	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	36,697,173	41,794,731	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	13,398,224	19,751,839	2
Net Utility Plant	23,298,949	22,042,892	
Utility Plant Acquisition Adjustments (117-118)	205,969	81,448	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	23,504,918	22,124,340	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	228,910	228,910	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	228,910	228,910	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,715,441	1,423,981	8
Special Funds (125-128)	4,145,879	5,492,067	9
Total Other Property and Investments	7,090,230	7,144,958	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	914,919	528,410	10
Special Deposits (132-134)	1,000	1,000	11
Working Funds (135)	4,275	4,125	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,592,697	2,437,492	15
Other Accounts Receivable (143)	2,545,638	26,527	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,000	3,000	17
Receivables from Municipality (145)	1,449,016	1,466,063	18
Materials and Supplies (151-163)	499,838	499,423	19
Prepayments (165)	43,456	44,720	20
Interest and Dividends Receivable (171)	85,611	72,062	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	8,133,450	5,076,822	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	336,796	399,691	24
Other Deferred Debits (182-186)	2,661,165	2,542,993	25
Total Deferred Debits	2,997,961	2,942,684	
Total Assets and Other Debits	41,726,559	37,288,804	

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	0	27
Unappropriated Earned Surplus (216)	20,763,664	19,384,684	28
Total Proprietary Capital	21,401,102	20,022,122	
LONG-TERM DEBT			
Bonds (221-222)	8,870,000	9,660,000	29
Advances from Municipality (223)	1,753,434	1,785,549	30
Other Long-Term Debt (224)	2,584	3,585	31
Total Long-Term Debt	10,626,018	11,449,134	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,203,698	2,192,776	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	25,225	25,225	35
Taxes Accrued (236)	883,386	884,106	36
Interest Accrued (237)	153,327	185,186	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	86,601	79,693	40
Miscellaneous Current and Accrued Liabilities (242)	77,736	62,475	41
Total Current and Accrued Liabilities	3,429,973	3,429,461	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	69,157	101,896	43
Other Deferred Credits (253)	6,200,309	2,286,191	44
Total Deferred Credits	6,269,466	2,388,087	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	41,726,559	37,288,804	

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)	
First of Year:					
Total Utility Plant - First of Year	13,146,909	0	0	28,647,822	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	12,354,941	0	0	21,071,789	2
Utility Plant in Service - Contributed Plant (101.2)	1,028,782	0	0	1,338,982	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)				178,796	7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	72,593			651,290	9
Total Utility Plant	13,456,316	0	0	23,240,857	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,624,075	0	0	8,025,701	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	271,749	0	0	476,699	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	4,895,824	0	0	8,502,400	
Net Utility Plant	8,560,492	0	0	14,738,457	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	4,606,069	14,450,193			19,056,262	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	281,883	756,252			1,038,135	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	18,354				18,354	6
Accruals charged other						7
accounts (specify):						8
Power Operated/Transportation	9,198	61,685			70,883	9
Salvage	4,478	35,444			39,922	10
Other credits (specify):						11
Computer Equipment	(5,401)	5,401			0	12
					0	13
					0	14
					0	15
Total credits	308,512	858,782	0	0	1,167,294	16
Debits during year						17
Book cost of plant retired	37,888	495,099			532,987	18
Cost of removal	0	55,957			55,957	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	246,252	409,595			655,847	
Adjustments	6,365	6,322,623			6,328,988	
					0	23
					0	24
Total debits	290,505	7,283,274	0	0	7,573,779	25
Balance end of year (111.1)	4,624,076	8,025,701	0	0	12,649,777	26

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	258,870	436,707			695,577	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,048	57,570			72,618	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	15,048	57,570	0	0	72,618	16
Debits during year						17
Book cost of plant retired	2,169	17,578			19,747	18
Cost of removal	0	0			0	19
Other debits (specify):						20
NONE					0	
					0	
					0	23
					0	24
Total debits	2,169	17,578	0	0	19,747	25
Balance end of year (111.1)	271,749	476,699	0	0	748,448	26

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	228,910	0	0	228,910	2
Total Nonutility Property (121)	228,910	0	0	228,910	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	228,910	0	0	228,910	

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	13,710	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	13,710	
Deductions:		
Accounts written off during the year: Utility Customers	13,710	5
Accounts written off during the year: Others		6
Total accounts written off	13,710	
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)			419,710		419,710	439,544	3
Total Electric Utility					419,710	439,544	

Account	Total End of Year	Amount Prior Year	
Electric utility total	419,710	439,544	1
Water utility (154)	80,128	59,879	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	499,838	499,423	

**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	113,071	1
1996 Revenue Bond Water	16,481	428	200,524	2
2002 BAN ELECTRIC	10,708	428	23,201	3
Total			336,796	
Unamortized premium on debt (251)				
NONE				4
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):		
NONE		2
Balance end of year	<u><u>637,438</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC BOND ISSUE	09/01/1996	09/01/2008	4.94%	2,655,000	1
Water Bond Issue	09/01/1996	09/01/2017	5.28%	3,970,000	2
ELECTRIC BANS 2002	12/01/2002	03/01/2007	3.00%	2,245,000	3
Total Bonds (Account 221):				8,870,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 8,870,000

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	12/31/2003	12/31/2023	1.75%	610,185	1
UTILITY PAYABLE TO CITY OF MENASHA	12/31/2002	03/13/2013	3.35%	1,143,249	2
Total for Account 223				1,753,434	
Other Long-Term Debt (224)					
CAPITAL LEASE	08/12/2003	07/31/2007	0.00%	2,584	3
Total for Account 224				2,584	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	884,106	1
Accruals:		
Charged water department expense	362,373	2
Charged electric department expense	757,927	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,120,300	
Taxes paid during year:		
County, state and local taxes	883,386	6
Social Security taxes	205,757	7
PSC Remainder Assessment	33,480	8
Other (explain):		
Utility Tax	(1,603)	9
Total payments and other debits	1,121,020	
Balance end of year	883,386	

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	77,638	209,028	218,583	68,083	1
Joint Bond Issue Water	75,141	217,052	220,400	71,793	2
Subtotal	152,779	426,080	438,983	139,876	
Advances from Municipality (223)					
PAYABLE FROM WATER TO ELECTRIC	0	11,240	11,240	0	3
PAYABLE TO CITY OF MENASHA	32,407	41,574	60,530	13,451	4
Subtotal	32,407	52,814	71,770	13,451	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST TO A VENDOR	0			0	6
Subtotal	0	0	0	0	
Total	185,186	478,894	510,753	153,327	

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):		
50% WPPI BUYOUT INVESTED IN STEAM	500,000	2
NET VALUE OF GENERATION PLANT INVESTED IN STEAM	371,775	3
MISCELLANEOUS STOCK	1,836	4
INVESTMENT IN ATC	1,840,765	5
GEN TEK INC. STOCK	1,065	6
Total (Acct. 124):	2,715,441	
Sinking Funds (125):		
JOINT BOND REDEMPTION	849,639	7
JOINT DEBT SERVICE	840,000	8
ACQUISITION FUND	231,667	9
TRANSMISSION RESERVE	332,176	10
OPERATING RESERVE	27,796	11
ECONOMIC DEVELOPMENT FUND	828	12
Total (Acct. 125):	2,282,106	
Depreciation Fund (126):		
DEPRECIATION FUND	1,863,773	13
Total (Acct. 126):	1,863,773	
Other Special Funds (128):		
NONE		14
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		15
Total (Acct. 132):	0	
Other Special Deposits (134):		
POSTAGE ACCOUNT	1,000	16
Total (Acct. 134):	1,000	
Notes Receivable (141):		
NONE		17
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	244,276	18
Electric	2,348,421	19

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Customer Accounts Receivable (142):	
Sewer (Regulated)	20
Other (specify):	
NONE	21
Total (Acct. 142):	2,592,697
Other Accounts Receivable (143):	
Sewer (Non-regulated)	22
Merchandising, jobbing and contract work	23
Other (specify):	
WPPI BUYOUT FOR GENERATION	2,500,000 24
FUEL TAX REFUND	267 25
INSURANCE BILLING	(6,880) 26
ACCOUNTS RECEIVABLE PROJECT SHARE	10,284 27
ATC BILLING	36,344 28
WISCO CHRISTMAS LIGHT BILLING	80 29
TAX ROLL WRITE OFFS WATER	5,543 30
Total (Acct. 143):	2,545,638
Receivables from Municipality (145):	
RECEIVABLE FROM WATER TO ELECTRIC	610,185 31
RECEIVABLE FROM FIBER TO ELECTRIC	614,278 32
RECEIVABLE FROM ENERGY SERVICES TO ELECTRIC	103,062 33
TAX ROLL WRITE OFFS ELECTRIC	30,285 34
DIGGERS HOTLINE INVOICES	2,386 35
SEWER EXPENSES FOR CITY	18,213 36
SEWER USER FEES	70,607 37
Total (Acct. 145):	1,449,016
Prepayments (165):	
PREPAID EQUIPMENT SUPPORT/MAINTENANCE	9,849 38
CONTAINER DEPOSITS	870 39
PREPAID PSC ADVANCE ASSESSMENT	25,419 40
PREPAID UTILITY TAX	7,318 41
Total (Acct. 165):	43,456
Extraordinary Property Losses (182):	
NONE	42
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
BUILDING EXPANSION FEASIBILITY STUDY	13,248 43
Total (Acct. 183):	13,248

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)
Clearing Accounts (184):		
NONE		44
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		45
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
UNFUNDED LIABILITY FOR THE WI RETIREMENT SYSTEM	1,021,398	46
FEES/REGISTRATION/PETTY CASH ITEMS	1,722	47
RESIDENTIAL FIC PROGRAM	415,158	48
COMMERCIAL & INDUSTRIAL CONSERVATION PROGRAM	1,209,639	49
Total (Acct. 186):	2,647,917	
Payables to Municipality (233):		
NONE		50
Total (Acct. 233):		0
Other Deferred Credits (253):		
Regulatory Liability	623,055	51
ACCRUED PAYROLL AND BENEFITS	239,376	52
PUBLIC BENEFITS LOW INCOME PROGRAM	38,007	53
PUBLIC BENEFITS ENERGY CONSERVATION PROGRAM	(11,911)	54
DEFERRED CUSTOMER CONSERVATION	1,830,509	55
WATER TOWER FUTURE LEASE PAYMENTS	38,913	56
POST EMPLOYMENT HEALTH BENEFIT/INSURANCE	133,268	57
CAPACITY CREDITS FOR WPPI BUYOUT	3,309,092	58
Total (Acct. 253):	6,200,309	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	12,246,587	23,515,843	0	0	35,762,430	1
Materials and Supplies	70,003	429,627	0	0	499,630	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,618,255	14,399,258	0	0	19,017,513	4
Customer Advances for Construction		69,157			69,157	5
Regulatory Liability	116,970	194,557	0	0	311,527	6
NONE					0	7
Average Net Rate Base	7,581,365	9,282,498	0	0	16,863,863	
Net Operating Income	444,745	660,675	0	0	1,105,420	8
Net Operating Income as a percent of						
Average Net Rate Base	5.87%	7.12%	N/A	N/A	6.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	246,252	409,595	0	0	655,847	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	12,312	20,480			32,792	4
Other (specify):						
NONE					0	5
Balance End of Year	233,940	389,115	0	0	623,055	

FINANCIAL SECTION FOOTNOTES

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Fees/Registration/Petty Cash items were prepaid for 2005.

The Residential FIC Program and Commercial & Industrial Conservation Programs were set up by the PSC in 1989 and the remaining conservation dollars will be spent over the next 4 years.

An amortization request for the WRS Unfunded Liability was submitted to the PSC on 1/19/04. No correspondence has been received.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The American Transmission Company billing is for the 3rd and 4th quarters of operations and maintenance expenses for shared substations including Melissa, Tayco, and Northside.

Project Share is the money collected that is administered through Leaven to assist low-income customers.

The WPPI buyout is the initial receivable setup for the Generation Utility. In May 2004, WPPI gave us notice to end our Capacity Contract. The buyout was agreed on October 1, 2004.

The loan for water payable to electric consists of principal of \$642,300 as of January 1, 2004 with an interest rate of 1.75% for the next 20 years.

The original loan from 2004 for fiber payable to electric was for \$550,278 at 1.75% and maturity date of 2024. As of December 31, 2004, we redid the loan with principal of \$614,278 with the same interest rate and maturity date.

The loan for energy services payable to electric has an interest rate of 1.75%, consistent with all interdepartmental loans, and will be paid off in 2010.

The tax roll write-offs are the electric accounts receivable of customers added to the city tax roll for the year.

The sewer user fees are the customer accounts for sewer fees that we collect for the city. The sewer expenses for the city is the sewer receivable from the municipality for December 2004 charges.

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Melanie Krause has replaced Sandra Brink as the Manager of Business Operations due to her retirement in January 2005. Prior to this, Mrs. Krause was the Assistant Manager of Business Operations.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,095,174	2,718,879	1
Total Sales of Water	3,095,174	2,718,879	
Other Operating Revenues			
Forfeited Discounts (470)	4,050	3,892	2
Miscellaneous Service Revenues (471)	1,560	634	3
Rents from Water Property (472)	42,804	41,383	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	14,101	11,609	6
Total Other Operating Revenues	62,515	57,518	
Total Operating Revenues	3,157,689	2,776,397	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	45,459	44,902	7
Pumping Expenses (620-633)	209,685	213,231	8
Water Treatment Expenses (640-652)	854,651	849,178	9
Transmission and Distribution Expenses (660-678)	338,750	306,225	10
Customer Accounts Expenses (901-905)	89,857	95,009	11
Sales Expenses (910)	1,026	902	12
Administrative and General Expenses (920-932)	535,951	504,766	13
Total Operation and Maintenance Expenses	2,075,379	2,014,213	
Other Operating Expenses			
Depreciation Expense (403)	281,883	269,666	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	355,682	354,075	16
Total Other Operating Expenses	637,565	623,741	
Total Operating Expenses	2,712,944	2,637,954	
NET OPERATING INCOME	444,745	138,443	

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	32	1
Commercial	1	383	1,075	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	388	1,107	
Metered Sales to General Customers (461)				
Residential	4,744	224,526	1,005,629	4
Commercial	208	63,459	181,124	5
Industrial	29	288,352	635,131	6
Total Metered Sales to General Customers (461)	4,981	576,337	1,821,884	
Private Fire Protection Service (462)	34		62,759	7
Public Fire Protection Service (463)	4,981		552,197	8
Other Sales to Public Authorities (464)	25	18,056	55,516	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	301,206	598,728	11
Interdepartmental Sales (467)	1	828	2,983	12
Total Sales of Water	10,025	896,815	3,095,174	

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	301,206	598,728	1
Total		301,206	598,728	

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)	552,197	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)	552,197	
Forfeited Discounts (470):		
Customer late payment charges	4,050	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,050	
Miscellaneous Service Revenues (471):		
WATER RECONNECTION FEES	1,560	7
Total Miscellaneous Service Revenues (471)	1,560	
Rents from Water Property (472):		
WATER TOWER LEASE AGREEMENT	42,804	8
Total Rents from Water Property (472)	42,804	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	14,101	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	14,101	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	2,153	1,989	1
Operation Labor and Expenses (601)	41,954	41,718	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	1,294	1,195	6
Maintenance of Structures and Improvements (611)	58	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	45,459	44,902	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	10,099	10,113	14
Fuel for Power Production (621)	0	296	15
Power Production Labor and Expenses (622)	212	0	16
Fuel or Power Purchased for Pumping (623)	90,406	89,305	17
Pumping Labor and Expenses (624)	98,910	96,718	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	2,751	3,537	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	6,735	6,742	22
Maintenance of Structures and Improvements (631)	0	2,138	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	572	4,382	25
Total Pumping Expenses	209,685	213,231	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	26,470	26,110	26
Chemicals (641)	333,487	316,033	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	341,864	374,756	28
Miscellaneous Expenses (643)	16,187	16,335	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	16,904	16,772	31
Maintenance of Structures and Improvements (651)	10,586	20,760	32
Maintenance of Water Treatment Equipment (652)	109,153	78,412	33
Total Water Treatment Expenses	854,651	849,178	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	3,523	3,184	34
Storage Facilities Expenses (661)	5,235	5,216	35
Transmission and Distribution Lines Expenses (662)	25,584	31,738	36
Meter Expenses (663)	(8,359)	(5,155)	37
Customer Installations Expenses (664)	16,387	11,774	38
Miscellaneous Expenses (665)	68,142	57,779	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	3,523	3,184	41
Maintenance of Structures and Improvements (671)	4,051	3,343	42
Maintenance of Distribution Reservoirs and Standpipes (672)	17,375	973	43
Maintenance of Transmission and Distribution Mains (673)	161,735	144,371	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	30,619	36,905	46
Maintenance of Meters (676)	1,443	1,242	47
Maintenance of Hydrants (677)	3,845	2,499	48
Maintenance of Miscellaneous Plant (678)	5,647	9,172	49
Total Transmission and Distribution Expenses	338,750	306,225	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	2,044	1,927	50
Meter Reading Labor (902)	25,967	26,374	51
Customer Records and Collection Expenses (903)	62,920	63,056	52
Uncollectible Accounts (904)	(1,074)	3,652	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)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	89,857	95,009	
SALES EXPENSES			
Sales Expenses (910)	1,026	902	55
Total Sales Expenses	1,026	902	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	111,891	106,321	56
Office Supplies and Expenses (921)	16,268	9,655	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	12,968	18,939	59
Property Insurance (924)	4,103	4,709	60
Injuries and Damages (925)	29,740	19,374	61
Employee Pensions and Benefits (926)	329,997	314,733	62
Regulatory Commission Expenses (928)	5,478	271	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	11,460	12,784	65
Rents (931)	600	600	66
Maintenance of General Plant (932)	13,446	17,380	67
Total Administrative and General Expenses	535,951	504,766	
Total Operation and Maintenance Expenses	2,075,379	2,014,213	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		295,279	295,279	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,691	5,763	2
Net property tax equivalent		288,588	289,516	
Social Security		63,050	60,501	3
PSC Remainder Assessment		3,144	3,158	4
Other (specify): SEWER CHARGE		900	900	5
Total tax expense		355,682	354,075	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249300				3
County tax rate	mills		6.716500				4
Local tax rate	mills		11.428000				5
School tax rate	mills		11.799100				6
Voc. school tax rate	mills		2.147100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.340000				10
Less: state credit	mills		1.538900				11
Net tax rate	mills		30.801100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.428000				14
Combined School Tax Rate	mills		13.946200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.374200				17
Total Tax Rate	mills		32.340000				18
Ratio of Local and School Tax to Total	dec.		0.784607				19
Total tax net of state credit	mills		30.801100				20
Net Local and School Tax Rate	mills		24.166768				21
Utility Plant, Jan. 1	\$	13,146,909	13,146,909				22
Materials & Supplies	\$	59,879	59,879				23
Subtotal	\$	13,206,788	13,206,788				24
Less: Plant Outside Limits	\$	2,250	2,250				25
Taxable Assets	\$	13,204,538	13,204,538				26
Assessment Ratio	dec.		0.802346				27
Assessed Value	\$	10,594,608	10,594,608				28
Net Local & School Rate	mills		24.166768				29
Tax Equiv. Computed for Current Year	\$	256,037	256,037				30
Tax Equivalent per 1994 PSC Report	\$	295,279					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	295,279					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	50,710		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)	590,526	16,593	17
Diesel Pumping Equipment (326)	3,527		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	714,875	16,593	
WATER TREATMENT PLANT			
Land and Land Rights (330)	21,563		21
Structures and Improvements (331)	1,152,916		22
Water Treatment Equipment (332)	2,528,867	8,462	23
Total Water Treatment Plant	3,703,346	8,462	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)	4,795		9,383 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	4,795	0	245,650
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			50,710 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)			607,119 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	731,468
WATER TREATMENT PLANT			
Land and Land Rights (330)			21,563 21
Structures and Improvements (331)			1,152,916 22
Water Treatment Equipment (332)			2,537,329 23
Total Water Treatment Plant	0	0	3,711,808

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	246,749	2,823	24
Structures and Improvements (341)	202,770		25
Distribution Reservoirs and Standpipes (342)	1,628,961		26
Transmission and Distribution Mains (343)	3,707,479	80,317	27
Fire Mains (344)	0		28
Services (345)	317,922	22,147	29
Meters (346)	604,193	97,526	30
Hydrants (348)	351,283	18,348	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,059,357	221,161	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	13,632		35
Computer Equipment (391.1)	31,554		36
Transportation Equipment (392)	148,378	920	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	96,200	2,648	39
Laboratory Equipment (395)	27,968		40
Power Operated Equipment (396)	18,980	2,029	41
Communication Equipment (397)	14,081		42
SCADA Equipment (397.1)	59,417	1,304	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	410,210	6,901	
Total utility plant in service directly assignable	12,138,233	253,117	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,138,233	253,117	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			249,572 24
Structures and Improvements (341)			202,770 25
Distribution Reservoirs and Standpipes (342)			1,628,961 26
Transmission and Distribution Mains (343)	2,526	(1,849)	3,783,421 27
Fire Mains (344)			0 28
Services (345)	784	2,468	341,753 29
Meters (346)	16,123		685,596 30
Hydrants (348)	5,858	(619)	363,154 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	25,291	0	7,255,227
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			13,632 35
Computer Equipment (391.1)	6,686	(530)	24,338 36
Transportation Equipment (392)			149,298 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	1,116		97,732 39
Laboratory Equipment (395)			27,968 40
Power Operated Equipment (396)			21,009 41
Communication Equipment (397)		2,009	16,090 42
SCADA Equipment (397.1)			60,721 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	7,802	1,479	410,788
Total utility plant in service directly assignable	37,888	1,479	12,354,941
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	37,888	1,479	12,354,941

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	16,078		22
Water Treatment Equipment (332)	32,185		23
Total Water Treatment Plant	48,263	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			16,078 22
Water Treatment Equipment (332)			32,185 23
Total Water Treatment Plant	0	0	48,263

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	544,200	19,278	27
Fire Mains (344)	0		28
Services (345)	328,051	33,354	29
Meters (346)	15,128		30
Hydrants (348)	35,075	977	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	922,454	53,609	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	6,625		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	6,625	0	
Total utility plant in service directly assignable	977,342	53,609	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	977,342	53,609	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	371	(971)	562,136 27
Fire Mains (344)			0 28
Services (345)	809	316	360,912 29
Meters (346)	404		14,724 30
Hydrants (348)	585	655	36,122 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,169	0	973,894
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			6,625 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	6,625
Total utility plant in service directly assignable	2,169	0	1,028,782
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,169	0	1,028,782

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	77,789	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)	93,496	2.00%	3,015	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	185,463		4,443	
PUMPING PLANT				
Structures and Improvements (321)	31,135	2.50%	1,268	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	16,800	4.42%	3,099	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	209,088	4.42%	26,468	12
Diesel Pumping Equipment (326)	1,186	4.29%	151	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	258,209		30,986	
WATER TREATMENT PLANT				
Structures and Improvements (331)	563,417	2.70%	31,129	16
Water Treatment Equipment (332)	1,496,297	3.24%	82,072	17
Total Water Treatment Plant	2,059,714		113,201	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	74,986	2.50%	5,069	18
Distribution Reservoirs and Standpipes (342)	567,504	1.86%	30,299	19
Transmission and Distribution Mains (343)	641,692	0.93%	34,833	20
Fire Mains (344)	0			21
Services (345)	278,653	2.20%	7,256	22
Meters (346)	214,916	5.00%	40,306	23
Hydrants (348)	88,574	1.59%	5,680	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					79,217	2
313	4,795				9,383	3
314					0	4
315					0	5
316					96,511	6
317					0	7
	4,795	0	0	0	185,111	
321					32,403	8
322					0	9
323					19,899	10
324					0	11
325					235,556	12
326					1,337	13
327					0	14
328					0	15
	0	0	0	0	289,195	
331			1,141	(7,794)	587,893	16
332				(18,004)	1,560,365	17
	0	0	1,141	(25,798)	2,148,258	
341					80,055	18
342					597,803	19
343	2,526			(74,469)	599,530	20
344					0	21
345	784			(134,210)	150,915	22
346	16,123		473	(6,119)	233,453	23
348	5,858		2,864	(5,657)	85,603	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,866,325		123,443	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	7,712	9.09%	1,239	27
Computer Equipment (391.1)	25,605	25.00%	6,987	28
Transportation Equipment (392)	70,529	5.00%	7,464	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	73,278	6.25%	6,060	31
Laboratory Equipment (395)	22,081	5.88%	1,645	32
Power Operated Equipment (396)	9,797	8.26%	1,734	33
Communication Equipment (397)	732	9.09%	1,371	34
SCADA Equipment (397.1)	26,624	9.09%	5,460	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	236,358		31,960	
Total accum. prov. directly assignable	4,606,069		304,033	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	4,606,069		304,033	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	25,291	0	3,337	(220,455)	1,747,359
390					0 26
391					8,951 27
391.1	6,686			(5,392)	20,514 28
392				(972)	77,021 29
393					0 30
394	1,116				78,222 31
395					23,726 32
396					11,531 33
397					2,103 34
397.1					32,084 35
398					0 36
399					0 37
	7,802	0	0	(6,364)	254,152
	37,888	0	4,478	(252,617)	4,624,075
					0 38
	37,888	0	4,478	(252,617)	4,624,075

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	8,073	2.70%	438	16
Water Treatment Equipment (332)	19,005	3.24%	1,044	17
Total Water Treatment Plant	27,078		1,482	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	78,975	0.93%	4,915	20
Fire Mains (344)	0			21
Services (345)	140,483	2.20%	7,089	22
Meters (346)	6,249	5.00%	789	23
Hydrants (348)	5,784	1.59%	472	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					8,511 16
332					20,049 17
	0	0	0	0	28,560
341					0 18
342					0 19
343	371				83,519 20
344					0 21
345	809				146,763 22
346	404				6,634 23
348	585				5,671 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	231,491		13,265	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	301	9.09%	301	27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	301		301	
Total accum. prov. directly assignable	258,870		15,048	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	258,870		15,048	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	2,169	0	0	0	242,587
390					0 26
391					602 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	602
	2,169	0	0	0	271,749
					0 38
	2,169	0	0	0	271,749

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January		105,383		105,383	1
February		92,466		92,466	2
March		100,572		100,572	3
April		95,729		95,729	4
May		100,175		100,175	5
June		99,132		99,132	6
July		108,789		108,789	7
August		107,221		107,221	8
September		96,077		96,077	9
October		83,479		83,479	10
November		76,229		76,229	11
December		82,214		82,214	12
Total annual pumpage	0	1,147,466	0	1,147,466	
Less: Water sold				896,815	13
Volume pumped but not sold				250,651	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				112,979	16
Volume related to equipment/system malfunction				4,257	17
Non-utility volume NOT included in water sales				1,659	18
Total volume not sold but accounted for				118,895	19
Volume pumped but unaccounted for				131,756	20
Percent of water lost				11%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
0					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,405	23
Date of maximum: 7/20/2004					24
Cause of maximum:					25
SCA TISSUE USED MORE WATER THAN NORMAL.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,143	26
Date of minimum: 12/25/2004					27
Total KWH used for pumping for the year				1,805,400	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)
-------------------------	--	----------------------------------	--	---	--

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	DELAVAL	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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	290	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	167,360	0	100	0	167,260	4	
P	D	6.000	14,634	100	0	0	14,734	5	
M	D	8.000	48,613	0	870	0	47,743	6	
P	D	8.000	1,723	890	0	0	2,613	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	24,203	0	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			325,567	990	970	0	325,587		
Total Utility			325,567	990	970	0	325,587		

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	3,448	0	14	0	3,434		1
M	1.000	1,091	14	0	0	1,105		2
M	1.250	30	2	0	0	32		3
M	1.500	37	1	0	0	38		4
M	2.000	71	0	0	0	71		5
M	2.500	1	0	0	0	1		6
M	3.000	7	0	0	0	7		7
M	4.000	31	0	0	0	31		8
M	6.000	15	0	0	0	15		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		4,741	17	14	0	4,744	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	5,088	231	251	0	5,068	613	1
0.750	15	0	0	0	15	0	2
1.000	68	6	4	0	70	6	3
1.250	0	0	0	0	0	0	4
1.500	24	0	1	0	23	2	5
2.000	52	0	1	0	51	2	6
3.000	17	1	1	0	17	4	7
4.000	16	0	1	0	15	6	8
6.000	2	0	1	0	1	1	9
8.000	0	0	0	0	0	0	10
10.000	3	0	0	0	3	1	11
Total:	5,285	238	260	0	5,263	635	

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	4,860	136	3	7	0	62	5,068	1
0.750	3	5	1	0	5	1	15	2
1.000	30	25	2	5	0	8	70	3
1.250	0	0	0	0	0	0	0	4
1.500	1	15	3	3	0	1	23	5
2.000	2	25	8	7	3	6	51	6
3.000	0	9	3	5	0	0	17	7
4.000	0	0	9	5	1	0	15	8
6.000	0	0	1	0	0	0	1	9
8.000	0	0	0	0	0	0	0	10
10.000	0	0	1	0	0	2	3	11
Total:	4,896	215	31	32	9	80	5,263	

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	379	5	4		380	2
Total Fire Hydrants	379	5	4	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:	972
Number of distribution valves operated during year:	522

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 651 decreased because 2003 showed increased wages due to excess repairs in the storage building.

Account 652 and 665 both increased due to more wages allocated to these areas.

Account 672 increased due to excavating costs paid to the City of Menasha.

Account 925 increased due to an increase in the premiums paid for the workers compensation insurance plan and the property insurance plan.

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

If Adjustments for any account are nonzero, please explain.

All adjustments are for plant that was booked in 2003.

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

If Adjustments for any account are nonzero, please explain.

All adjustments are for plant that was booked in 2003.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Accounts 331, 332, 343, 345, 346, and 348 all are adjustments transferring the accumulated depreciation to the regulatory liability.

Account 391.1 reflects an adjustment of plant that was retired in 2003.

Account 392 reflects an adjustment between the electric and water utility accumulated depreciation.

Water Mains (Page W-21)

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

In order to finance projects for mains, the water utility used funds from the Depreciation Fund.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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

In order to finance projects, the water utility used funds from the Depreciation Fund. Of the services added during the year, four services were contributed.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

We are in the process of updating our database to report the number of services by diameter in inches for services not in use at the end of the year.

Meters (Page W-23)

If 2-inch or greater meters are reported as residential, please explain.

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

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes, 627 meters were tested in 2004 and 572 AMR meters were installed.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	28,389,064	26,876,246	1
Total Sales of Electricity	28,389,064	26,876,246	
Other Operating Revenues			
Forfeited Discounts (450)	21,981	10,904	2
Miscellaneous Service Revenues (451)	8,548	5,474	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	81,950	83,860	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	6,824	6,406	7
Total Other Operating Revenues	119,303	106,644	
Total Operating Revenues	28,508,367	26,982,890	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	23,906,988	22,352,417	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	1,089,715	1,030,377	10
Customer Accounts Expenses (901-905)	232,925	211,130	11
Sales Expenses (911-916)	2,890	43,958	12
Administrative and General Expenses (920-932)	1,046,937	973,609	13
Total Operation and Maintenance Expenses	26,279,455	24,611,491	
Other Expenses			
Depreciation Expense (403)	756,252	757,834	14
Amortization Expense (404-407)	53,337	31,382	15
Taxes (408)	758,648	771,732	16
Total Other Expenses	1,568,237	1,560,948	
Total Operating Expenses	27,847,692	26,172,439	
NET OPERATING INCOME	660,675	810,451	

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	21,981	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	21,981	
Miscellaneous Service Revenues (451):		
FIRE PUMP FEEDER	1,188	3
TEMPORARY SERVICE	300	4
RECONNECTION FEES	7,060	5
Total Miscellaneous Service Revenues (451)	8,548	
Sales of Water and Water Power (453):		
NONE	0	6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
US CELLULAR WATER TOWER LEASE	15,350	7
AMERITECH JOINT POLE CONTACTS	35,354	8
WE ENERGIES JOINT POLE CONTACTS	2,514	9
TDS JOINT POLE CONTACTS	1,222	10
ATC SHARE OF CONTACTS	(174)	11
CATV JOINT POLE CONTACTS	27,684	12
Total Rent from Electric Property (454)	81,950	
Interdepartmental Rents (455):		
NONE		13
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS	5,992	14
SEWER CALCULATIONS ADJUSTMENTS	832	15
Total Other Electric Revenues (456)	6,824	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	36,408	38,629	1
Fuel (501)	15,995	27,501	2
Steam Expenses (502)	96,478	121,849	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	36,776	70,089	6
Miscellaneous Steam Power Expenses (506)	108,426	111,820	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	37,330	42,789	9
Maintenance of Structures (511)	22,945	19,597	10
Maintenance of Boiler Plant (512)	164,519	145,680	11
Maintenance of Electric Plant (513)	46,469	55,808	12
Maintenance of Miscellaneous Steam Plant (514)	11,568	10,763	13
Total Steam Power Generation Expenses	576,914	644,525	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	0	0	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	0	0	16
Electric Expenses (538)	0	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	0	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	0	0	20
Maintenance of Structures (542)	0	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	0	22
Maintenance of Electric Plant (544)	0	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	0	24
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	0	0	25
Fuel (547)	0	0	26
Generation Expenses (548)	0	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0	0	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	0	0	30
Maintenance of Structures (552)	0	0	31
Maintenance of Generating and Electric Plant (553)	0	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	23,326,996	21,707,892	34
System Control and Load Dispatching (556)	3,078	0	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	23,330,074	21,707,892	
Total Power Production Expenses	23,906,988	22,352,417	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	152,833	149,066	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)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)	283,954	273,930	51
Station Expenses (582)	39,352	64,363	52
Overhead Line Expenses (583)	56,196	53,186	53
Underground Line Expenses (584)	24,155	21,790	54
Street Lighting and Signal System Expenses (585)	20,230	15,677	55
Meter Expenses (586)	19,358	23,992	56
Customer Installations Expenses (587)	13,181	11,713	57
Miscellaneous Distribution Expenses (588)	255,919	255,969	58
Rents (589)	3,535	1,356	59
Maintenance Supervision and Engineering (590)	22,772	23,559	60
Maintenance of Structures (591)	109	545	61
Maintenance of Station Equipment (592)	21,424	32,806	62
Maintenance of Overhead Lines (593)	104,897	81,229	63
Maintenance of Underground Lines (594)	38,359	16,849	64
Maintenance of Line Transformers (595)	31,197	1,618	65
Maintenance of Street Lighting and Signal Systems (596)	1,190	2,295	66
Maintenance of Meters (597)	1,054	434	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	1,089,715	1,030,377	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	8,615	9,072	69
Meter Reading Expenses (902)	61,674	57,075	70
Customer Records and Collection Expenses (903)	147,852	135,709	71
Uncollectible Accounts (904)	14,784	9,274	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	232,925	211,130	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	0	41,693	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)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	2,890	2,265	77
Total Sales Expenses	2,890	43,958	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	198,470	193,937	78
Office Supplies and Expenses (921)	35,626	21,374	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	38,858	15,657	81
Property Insurance (924)	79,728	69,333	82
Injuries and Damages (925)	69,956	45,462	83
Employee Pensions and Benefits (926)	516,512	510,962	84
Regulatory Commission Expenses (928)	14	5,384	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	69,880	70,007	87
Rents (931)	2,972	5,538	88
Maintenance of General Plant (932)	34,921	35,955	89
Total Administrative and General Expenses	1,046,937	973,609	
Total Operation and Maintenance Expenses	26,279,455	24,611,491	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		598,534	598,534	1
Social Security		142,707	145,180	2
Wisconsin Gross Receipts Tax		(1,603)	8,338	3
PSC Remainder Assessment		30,337	30,288	4
Other (specify): SEWER CHARGE		(900)	(900)	5
PORTION OF PROPERTY TAX EQUIV	ALLOCATED TO FIBER OPTICS PLANT	(10,427)	(9,708)	6
Total tax expense		758,648	771,732	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet	Winnebago			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220400	0.249300			3
County tax rate	mills		4.864400	6.716500			4
Local tax rate	mills		10.102400	11.428000			5
School tax rate	mills		10.430500	11.799100			6
Voc. school tax rate	mills		1.898100	2.147100			7
Other tax rate - Local	mills		0.578300	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		28.094100	32.340000			10
Less: state credit	mills		0.897000	1.538900			11
Net tax rate	mills		27.197100	30.801100			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.102400	11.428000			14
Combined School Tax Rate	mills		12.328600	13.946200			15
Other Tax Rate - Local	mills		0.578300	0.000000			16
Total Local & School Tax	mills		23.009300	25.374200			17
Total Tax Rate	mills		28.094100	32.340000			18
Ratio of Local and School Tax to Total	dec.		0.819008	0.784607			19
Total tax net of state credit	mills		27.197100	30.801100			20
Net Local and School Tax Rate	mills		22.274650	24.166768			21
Utility Plant, Jan. 1	\$	28,647,822	2,390,888	26,256,934			22
Materials & Supplies	\$	439,544	0	439,544			23
Subtotal	\$	29,087,366	2,390,888	26,696,478			24
Less: Plant Outside Limits	\$	367,665	195,094	172,571			25
Taxable Assets	\$	28,719,701	2,195,794	26,523,907			26
Assessment Ratio	dec.		0.907624	0.802346			27
Assessed Value	\$	23,274,306	1,992,955	21,281,351			28
Net Local & School Rate	mills		22.274650	24.166768			29
Tax Equiv. Computed for Current Year	\$	558,694	44,392	514,301			30
Tax Equivalent per 1994 PSC Report	\$	598,534					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	598,534					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	10,142		4
Structures and Improvements (311)	1,224,424	4,438	5
Boiler Plant Equipment (312)	4,071,535	100,276	6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	1,090,759	6,835	8
Accessory Electric Equipment (315)	432,308		9
Miscellaneous Power Plant Equipment (316)	15,594		10
Total Steam Production Plant	6,844,762	111,549	
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)	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	30,717	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)		(10,142)	0 4
Structures and Improvements (311)		(1,228,862)	0 5
Boiler Plant Equipment (312)	1,880	(4,169,931)	0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)	528	(1,097,066)	0 8
Accessory Electric Equipment (315)		(432,308)	0 9
Miscellaneous Power Plant Equipment (316)		(15,594)	0 10
Total Steam Production Plant	2,408	(6,953,903)	0
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)			0 20
Prime Movers (343)		(1,863)	0 21
Generators (344)			0 22
Accessory Electric Equipment (345)		(26,199)	0 23
Miscellaneous Power Plant Equipment (346)		(2,655)	0 24
Total Other Production Plant	0	(30,717)	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	272,041	103	34
Structures and Improvements (361)	245,552		35
Station Equipment (362)	4,854,263	73,711	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,758,817	96,489	38
Overhead Conductors and Devices (365)	2,305,824	95,477	39
Underground Conduit (366)	378,250	29,654	40
Underground Conductors and Devices (367)	1,749,361	348,623	41
Line Transformers (368)	1,825,624	177,496	42
Services (369)	630,762	92,097	43
Meters (370)	878,302	222,576	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	282,206	11,517	47
Total Distribution Plant	15,181,002	1,147,743	
GENERAL PLANT			
Land and Land Rights (389)	243,471		48
Structures and Improvements (390)	2,016,437	23,683	49
Office Furniture and Equipment (391)	119,443	1,644	50
Computer Equipment (391.1)	249,154	29,734	51
Transportation Equipment (392)	652,847	17,604	52
Stores Equipment (393)	40,491		53
Tools, Shop and Garage Equipment (394)	112,006	8,495	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			272,144 34
Structures and Improvements (361)			245,552 35
Station Equipment (362)	30,587	173,512	5,070,899 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	33,894	12,846	1,834,258 38
Overhead Conductors and Devices (365)	30,359	1,409	2,372,351 39
Underground Conduit (366)	2,164		405,740 40
Underground Conductors and Devices (367)	62,916	570,513	2,605,581 41
Line Transformers (368)	1,388	87,725	2,089,457 42
Services (369)	4,420	281,789	1,000,228 43
Meters (370)	39,881		1,060,997 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	937	87,544	380,330 47
Total Distribution Plant	206,546	1,215,338	17,337,537
GENERAL PLANT			
Land and Land Rights (389)			243,471 48
Structures and Improvements (390)	23,447		2,016,673 49
Office Furniture and Equipment (391)	2,055	(4,805)	114,227 50
Computer Equipment (391.1)	100,383	(4,508)	173,997 51
Transportation Equipment (392)		(9,237)	661,214 52
Stores Equipment (393)			40,491 53
Tools, Shop and Garage Equipment (394)		(10,618)	109,883 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	34,852		55
Power Operated Equipment (396)	119,873		56
Communication Equipment (397)	314,843	94,071	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	3,903,417	175,231	
Total utility plant in service directly assignable	25,959,898	1,434,523	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	25,959,898	1,434,523	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			34,852 55
Power Operated Equipment (396)			119,873 56
Communication Equipment (397)	160,260	(29,083)	219,571 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	286,145	(58,251)	3,734,252
Total utility plant in service directly assignable	495,099	(5,827,533)	21,071,789
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	495,099	(5,827,533)	21,071,789

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
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)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
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)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	7,700		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	111,239	1,849	38
Overhead Conductors and Devices (365)	146,355	1,036	39
Underground Conduit (366)	18,926	12,100	40
Underground Conductors and Devices (367)	308,232	65,778	41
Line Transformers (368)	2,541		42
Services (369)	254,428	1,755	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	144,488	44,348	47
Total Distribution Plant	993,909	126,866	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0	235,785	51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)	48		7,652 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,144		110,944 38
Overhead Conductors and Devices (365)	1,927		145,464 39
Underground Conduit (366)	108		30,918 40
Underground Conductors and Devices (367)	11,086		362,924 41
Line Transformers (368)	2		2,539 42
Services (369)	1,783		254,400 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	480		188,356 47
Total Distribution Plant	17,578	0	1,103,197
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			235,785 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	235,785	
Total utility plant in service directly assignable	993,909	362,651	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	993,909	362,651	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	<u>0</u>	<u>0</u>	<u>235,785</u>
Total utility plant in service directly assignable	<u>17,578</u>	<u>0</u>	<u>1,338,982</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u>17,578</u>	<u>0</u>	<u>1,338,982</u>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	1,216,966	3.08%	278	1
Boiler Plant Equipment (312)	3,870,636	3.62%	10,658	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	1,073,295	2.56%	495	4
Accessory Electric Equipment (315)	424,297	2.94%	239	5
Miscellaneous Power Plant Equipment (316)	12,499	3.85%	300	6
Total Steam Production Plant	6,597,693		11,970	
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)	0	2.94%		14
Prime Movers (343)	1,863	3.45%		15
Generators (344)	0			16
Accessory Electric Equipment (345)	12,108	2.94%	385	17
Miscellaneous Power Plant Equipment (346)	596	3.45%	46	18
Total Other Production Plant	14,567		431	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0			22
Overhead Conductors and Devices (356)	0			23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311				(1,217,244)	0 1
312	1,880		328	(3,879,742)	0 2
313					0 3
314	528		1,299	(1,074,561)	0 4
315				(424,536)	0 5
316				(12,799)	0 6
	2,408	0	1,627	(6,608,882)	0
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					0 14
343				(1,863)	0 15
344					0 16
345				(12,493)	0 17
346				(642)	0 18
	0	0	0	(14,998)	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	81,757	2.84%	6,974	27
Station Equipment (362)	2,044,784	3.00%	148,877	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,084,503	5.56%	99,888	30
Overhead Conductors and Devices (365)	1,069,196	4.26%	99,645	31
Underground Conduit (366)	75,247	2.50%	9,800	32
Underground Conductors and Devices (367)	421,690	4.11%	89,494	33
Line Transformers (368)	600,064	2.73%	53,441	34
Services (369)	778,281	7.05%	57,492	35
Meters (370)	250,846	3.57%	34,616	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	159,422	6.39%	21,168	39
Total Distribution Plant	6,565,790		621,395	
GENERAL PLANT				
Structures and Improvements (390)	596,136	2.50%	50,414	40
Office Furniture and Equipment (391)	43,262	6.67%	7,793	41
Computer Equipment (391.1)	212,567	5.19%	35,270	42
Transportation Equipment (392)	210,860	7.60%	50,986	43
Stores Equipment (393)	20,824	4.00%	1,620	44
Tools, Shop and Garage Equipment (394)	70,130	5.88%	6,523	45
Laboratory Equipment (395)	8,753	3.33%	1,161	46
Power Operated Equipment (396)	19,615	8.93%	10,699	47
Communication Equipment (397)	89,996	8.33%	25,076	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,272,143		189,542	
Total accum. prov. directly assignable	14,450,193		823,338	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					88,731 27
362	30,587			19,742	2,182,816 28
363					0 29
364	33,894	24,181	9,989	(55,380)	1,080,925 30
365	30,359	22,472	11,203	(58,781)	1,068,432 31
366	2,164	433			82,450 32
367	62,916	5,590	580	121,841	565,099 33
368	1,388		6,518	27,267	685,902 34
369	4,420	3,199	1,985	(156,498)	673,641 35
370	39,881				245,581 36
371					0 37
372					0 38
373	937	82		15,742	195,313 39
	206,546	55,957	30,275	(86,067)	6,868,890
390	23,447				623,103 40
391	2,055		600	(417)	49,183 41
391.1	100,383		1,501	52	149,007 42
392				(6,601)	255,245 43
393					22,444 44
394				(9,635)	67,018 45
395					9,914 46
396					30,314 47
397	160,260		1,441	(5,670)	(49,417) 48
398					0 49
399					0 50
	286,145	0	3,542	(22,271)	1,156,811
	495,099	55,957	35,444	(6,732,218)	8,025,701

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>14,450,193</u></u>		<u><u>823,338</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>495,099</u>	<u>55,957</u>	<u>35,444</u>	<u>(6,732,218)</u>	<u>8,025,701</u>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
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)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	3,295	3.00%	230	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	65,187	5.56%	6,177	30
Overhead Conductors and Devices (365)	64,569	4.26%	6,216	31
Underground Conduit (366)	236	2.50%	623	32
Underground Conductors and Devices (367)	27,045	4.11%	13,793	33
Line Transformers (368)	35	2.73%	69	34
Services (369)	251,975	7.05%	175	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	24,365	6.39%	10,634	39
Total Distribution Plant	436,707		37,917	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0	16.67%	19,653	42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		19,653	
Total accum. prov. directly assignable	436,707		57,570	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
361					0 27
362	48				3,477 28
363					0 29
364	2,144				69,220 30
365	1,927				68,858 31
366	108				751 32
367	11,086				29,752 33
368	2				102 34
369	1,783				250,367 35
370					0 36
371					0 37
372					0 38
373	480				34,519 39
	<u>17,578</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>457,046</u>
390					0 40
391					0 41
391.1					19,653 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,653</u>
	<u>17,578</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>476,699</u>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>436,707</u></u>		<u><u>57,570</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	17,578	0	0	0	476,699

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	9	(2)			7	1
7.2/12.5 kV (12kV)	80	2			82	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
34.5 kV	7	0			7	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

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	0 2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	79,393	Thursday	01/22/2004	19:00	49,831	1
February	02	79,412	Wednesday	02/04/2004	19:00	48,111	2
March	03	76,603	Wednesday	03/17/2004	19:00	50,969	3
April	04	74,787	Thursday	04/29/2004	15:00	48,488	4
May	05	78,117	Wednesday	05/12/2004	21:00	50,264	5
June	06	82,083	Wednesday	06/16/2004	18:00	50,114	6
July	07	84,856	Tuesday	07/20/2004	17:00	51,262	7
August	08	83,181	Monday	08/02/2004	12:00	52,455	8
September	09	82,603	Tuesday	09/14/2004	20:00	50,576	9
October	10	75,688	Friday	10/01/2004	14:00	50,383	10
November	11	78,265	Tuesday	11/30/2004	18:00	45,949	11
December	12	80,378	Wednesday	12/22/2004	18:00	49,239	12
Total		955,366				597,641	

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	10,535	1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	10,535	7
Purchases	597,641	8
Interchanges:		9
In (gross)		9
Out (gross)	10,535	10
Net	(10,535)	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	597,641	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	589,347	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	265	22
Total Used by Company	265	23
Total Sold and Used	589,612	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	8,029	27
Total Energy Losses	8,029	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.3434%	29
Total Disposition of Energy	597,641	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
MS-2	MS-2	39	41	1
RG-1	RG-1	7,452	54,020	2
RG-2	RG-2	35	398	3
Total Sales for Residential Sales		7,526	54,459	
Commercial & Industrial				
CG-1	CG-1	572	12,471	4
CG-2	CG-2	7	88	5
CP-1	CP-1	51	14,818	6
CP-2	CP-2	17	25,437	7
CP-2 INTERDEPARTMENTAL	CP-2	2	1,808	8
CP-2 OTHER SALES TO PUBLIC AUTHORITY	CP-2	1	24	9
CP-3	CP-3	13	87,514	10
CP-4	CP-4	3	390,327	11
MS-2	MS-2	57	920	12
Total Sales for Commercial & Industrial		723	533,407	
Public Street & Highway Lighting				
MS-1	MS-1	2	1,384	13
MS-3	MS-3	2	97	14
Total Sales for Public Street & Highway Lighting		4	1,481	
Sales for Resale				
WPPI GENERATION CREDITS	MIS			15
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		8,253	589,347	

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)	
		1,431	44	1,475	1
		3,854,772	130,789	3,985,561	2
		24,902	809	25,711	3
0	0	3,881,105	131,642	4,012,747	
		878,367	29,889	908,256	4
		2,527	91	2,618	5
	103,985	918,879	37,337	956,216	6
	148,130	1,285,518	62,378	1,347,896	7
	3,862	85,002	4,391	89,393	8
	46	1,225	0	1,225	9
	394,824	3,774,850	219,018	3,993,868	10
	1,249,830	14,411,494	1,159,904	15,571,398	11
		63,752	2,369	66,121	12
0	1,900,677	21,421,614	1,515,377	22,936,991	
		138,885	3,426	142,311	13
		5,283	280	5,563	14
0	0	144,168	3,706	147,874	
		1,291,452		1,291,452	15
0	0	1,291,452	0	1,291,452	
0	1,900,677	26,738,339	1,650,725	28,389,064	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	VARIOUS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138,000/13,200				4
Point of Metering	SAME AS DELIVERY				5
Total of 12 Monthly Maximum Demands -- kW	955,365				6
Average load factor	85.6936%				7
Total Cost of Purchased Power	23,326,996				8
Average cost per kWh	0.0390				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	20,562	29,270			12
February	20,354	27,757			13
March	22,982	27,987			14
April	21,648	26,840			15
May	20,011	30,253			16
June	22,586	27,528			17
July	22,166	29,096			18
August	22,896	29,558			19
September	21,766	28,810			20
October	20,903	29,480			21
November	20,162	25,787			22
December	22,642	26,597			23
Total kWh (000)	258,678	338,963			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)	10,535	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	21,395	7
Date and Hour of Such Maximum Demand	8/12/2004 11	8
Load Factor	0.0562	9
Maximum Net Generation in Any One Day	276,905	10
Date of Such Maximum	2/3/2004	11
Number of Hours Generators Operated	1,871	12
Maximum Continuous or Dependable Capacity--kW	23,000	13
Is Plant Owned or Leased?		14
Total Production Expenses	579,992	15
Cost per kWh of Net Generation (\$)	55	16
Monthly Net Generation --- kWh (000):		
January	4,506	17
February	818	18
March	0	19
April	0	20
May	0	21
June	456	22
July	2,383	23
August	2,372	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	10,535	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.)	6,011	42
Average Cost per Ton (\$)	96.7500	43
Kind of Coal Used	BITUMINUS	44
Average BTU per Pound	12,995	45
Water Evaporated--Thousands of Pounds	82,376	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	8	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	1	50
Based on Coal Used Solely in Electric Generation	1	51
Average BTU per kWh Net Generation	14,968	52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0477	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	Menasha	Menasha		1
Unit Identification	4	3		2
Type of Generation	STEAM	STEAM		3
kWh Net Generation (000)	9,441	1,094		4
Is Generation Metered or Estimated?	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	13,956	8,302		7
Date and Hour of Such Maximum Demand	2/3/2004 20	8/12/2004 12		8
Load Factor	0.0772	0.0150		9
Maximum Net Generation in Any One Day	258,673	145,640		10
Date of Such Maximum	01/06/2004	08/15/2004		11
Number of Hours Generators Operated	1,624	248		12
Maximum Continuous or Dependable Capacity--kW	14,500	8,500		13
Is Plant Owned or Leased?	O	O		14
Total Production Expenses	519,763	60,229		15
Cost per kWh of Net Generation (\$)	55.0538	55.0539		16
Monthly Net Generation --- kWh (000):				
January	4,506	0		17
February	651	167		18
March	0	0		19
April	0	0		20
May	0	0		21
June	456	0		22
July	2,383	0		23
August	1,445	927		24
September	0	0		25
October	0	0		26
November	0	0		27
December	0	0		28
Total kWh (000)	9,441	1,094		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?	N	N		40
Coal consumed--tons (2,000 lbs.)	5,443	568		42
Average Cost per Ton (\$)	96.7500	96.7500		43
Kind of Coal Used	BITUMINUS	BITUMINUS		44
Average BTU per Pound	12,995	12,995		45
Water Evaporated--Thousands of Pounds	70,798	11,578		46
Is Water Evaporated, Metered or Estimated?	M	M		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	6.5400	10.2500		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant	1	1		50
Based on Coal Used Solely in Electric Generation	1	1		51
Average BTU per kWh Net Generation	14,922	15,428		52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.0379	0.0574		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	4	1964	875	905	Riley	Stoker	153	1
Menasha	3	1956	625	835	Springfiel	Stoker	100	2
Total							<u>253</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>0</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)	<u>kWh Generated by Each Unit During Yr. (000's)</u> (m)		<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
				kW (n)	kVA (o)					
1964	TC	3600	14		13680	16094	13680	14500	1	
1956	TC	3600	4		7500	9375	7500	8500	2	
Total				0	21180	25469	21180	23000		

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)	<u>kWh Generated by Each Unit Generator During Yr. (000's)</u> (j)		<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		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 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	Meadows	Melissa	Milwaukee	Northside	Tayco	1
Voltage--High Side	138	138	34	138	138	2
Voltage--Low Side	13	13	4	34	34	3
Num. Main Transformers in Operation	1	1	3	2	2	4
Total Capacity of Transformers in kVA	22	22	5	50	50	5
Number of Spare Transformers on Hand	0	0	0	1	0	6
15-Minute Maximum Demand in kW	6,430	15,526	0	32,926	58,400	7
Dt and Hr of Such Maximum Demand	07/20/2004 18:00	05/17/2004 14:00		07/14/2004 12:00	05/17/2004 21:00	8 9
Kwh Output	29,640,640	40,145,716	0	112,444,352	404,224,896	10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

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	8,626	1,146	103,935	1
Acquired during year	1,731	118	20,540	2
Total	10,357	1,264	124,475	3
Retired during year	609	38	1,700	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	9,748	1,226	122,775	6
Number end of year accounted for as follows:				7
In customers' use	9,243	1,120	102,829	8
In utility's use	20	11	1,475	9
				10
Locked meters on customers' premises				11
In stock	485	95	18,471	12
Total end of year	9,748	1,226	122,775	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	100	1	474	1
Sodium Vapor	150	858	614,482	2
Sodium Vapor	250	283	371,156	3
Total		1,142	986,112	
Ornamental				
Sodium Vapor	100	31	14,580	4
Sodium Vapor	150	419	285,995	5
Sodium Vapor	250	74	95,448	6
Sodium Vapor	400	1	1,956	7
Total		525	397,979	
Other				
Metal Halide/Halogen	400	8	14,748	8
Other	400	1	1,890	9
Sodium Vapor	100	8	4,771	10
Sodium Vapor	150	106	84,979	11
Sodium Vapor	200	3	3,024	12
Sodium Vapor	250	48	63,504	13
Total		174	172,916	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Accounts 501, 502, and 505 decreased due to the power plant only operating in the months of January through August. Wages were then reclassified to the steam utility.

Account 582 decreased because in 2003 there was SCADA work done at the Melissa and Meadows substations.

Account 592 decreased due to reallocation of wages from 2003.

Account 593 and 594 increased due to a reallocation of salaries.

Account 595 increased due to more labor for transferring transformers purchased from WE Energies in 2004 and the addition of Woodland Hills.

Account 913 decreased to zero because in 2003 the recovery rate conservation was charged to this account.

Account 921 increased due to the purchase of more supplies, website development costs, network security support, and computer maintenance completion.

Account 923 increased due to more services needed in 2004. Legal invoices increased due to union bargaining agreements.

Account 925 increased due to the worker's compensation insurance premium rising 25,282 from 2003, along with the increase of property insurance paid.

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

This is the tax rate for the Sanitary District for Calumet County.

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

If Additions for any Accounts exceed \$100,000, please explain.

Account 312 includes rebuilding the #4 boiler feed pump, the #4 oil cooler, chemical feed pumps for #3 and #4, and the #4 ID fan motor. The boiler blowdown tank was replaced and the #4 boiler drum end was insulated.

Account 367 includes the addition of 1 ground sleeve, 41 elbow arrestors, 39 riser arrestors, 226 terminators, 15 grounds, 37 cutouts, 19 secondary enclosures, 80 secondary pedestals, 4 sectionalizer enclosures, 18,003 ft of 1/O cable, 1,196 ft of 4/O alum triplex, 13,447 ft of #2 alum cable, 985 ft of 4/O primary cable, 31 fiberglass pads, and 9,317 ft of 350 MCM cable.

Account 368 includes the purchase of 95 pad mounted and 26 pole mounted transformers.

Account 370 includes the purchase of 1,306 meters, most of them having AMR.

ELECTRIC OPERATING SECTION FOOTNOTES

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

If Retirements for any Accounts exceed \$100,000, please explain.

Account 391.1 includes the retirement of 4 handheld utilicorders, 20 computers, 8 printers, and 18 monitors. It also includes preventative maintenance program software, miscellaneous upgrades, and a Novell operating system, accounting, and conversion upgrade.

Account 397 includes the retirement of miscellaneous Scada equipment.

If Adjustments for any account are nonzero, please explain.

Included in the adjustments are:

1. Accounts 310, 311, 312, 314, 315, 316, 343, 345, 346, 392, and 394 have been transferred to the steam utility.
 2. Accounts 362 and 397.1 include the reclassification of plant recorded in 2003, along with putting plant back into service that was being held as property for future use.
 3. Accounts 364, 365, 367, 368, 369, and 373 reflect adjustments for plant booked in 2003, along with the purchase of 5 Oaks, Ribblesdale, and Barker Farms acquisitions all from WEPCO.
 4. Accounts 391, 391.1, and 397 include assets transferred to the steam utility, along with adjustments made to plant that was recorded in 2003.
-

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

If Additions or Retirements for any Accounts exceed \$100,000, please explain.

Account 391.1 includes contributions for the joint purchase of Harris Software with WPPI for \$124,584 and Solomon Software for \$111,201.

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

If End of Year Balance is less than zero, please explain.

Account 397.1 retired miscellaneous Scada equipment which was not fully depreciated.

If Adjustments for any account are nonzero, please explain.

Included in the adjustments are:

1. Adjustments for plant that was booked in 2003.
 2. Accounts 311, 312, 314, 315, 316, 343, 345, 346, 391, and 394 all include the accumulated depreciation that was transferred to the steam utility.
 3. Adjustments associated with the purchase of 5 Oaks, Ribblesdale, and Barker Farms acquisitions all from WEPCO.
 4. Transferring the accumulated depreciation to the regulatory liability.
 5. Account 362 includes the reclassification of property held for future use.
-

Sales of Electricity by Rate Schedule (Page E-18)

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

We do not measure the data to be reported in column (e).

ELECTRIC OPERATING SECTION FOOTNOTES

Purchased Power Statistics (Page E-20)

General footnotes

The delivery points include Meadows, Melissa, Northside, and Tayco substations at 138,000 voltage. It also includes the Power Plant and N/M Sewerage Green Power at 13,200 voltage.

Substation Equipment (Page E-27)

General footnotes

The information for the Milwaukee Substation is included in the Northside and Tayco totals.

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

The maximum demand is a 60-minute maximum vs a 15-minute maximum.
