



3013 (02-02-05)

ANNUAL REPORT

OF

Name: MANITOWOC PUBLIC UTILITIES

Principal Office: 1303 S. 8TH STREET
P.O. BOX 1090
MANITOWOC, WI 54221-1090

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 NILAKSH KORTHARI of
(Person responsible for accounts)

MANITOWOC PUBLIC 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) 03/15/2005
(Date)

GENERAL MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MANITOWOC PUBLIC UTILITIES

Utility Address: 1303 S. 8TH STREET
P.O. BOX 1090
MANITOWOC, WI 54221-1090

When was utility organized? 10/2/1911

Report any change in name:

Effective Date:

Utility Web Site: www.mpu.org

Utility employee in charge of correspondence concerning this report:

Name: MR TIM HART
Title: BUSINESS MANAGER

Office Address:
1303 S. 8TH ST.
P.O. BOX 1090
MANITOWOC, WI 54220

Telephone: (920) 686 - 4324

Fax Number: (920) 686 - 4348

E-mail Address: thart@mpu.org

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

Name: MR DANIEL HORNUNG
Title: PRESIDENT

Office Address:
602 N 9TH ST
MANITOWOC, WI 54220

Telephone: (920) 684 - 3688

Fax Number:

E-mail Address:

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

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

Name: MR TOM KARMEN
Title: VICE PRESIDENT

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

Telephone: (920) 435 - 4361

Fax Number:

E-mail Address: KarmenT@schencksolutions.com

Date of most recent audit report: 2/17/2005

Period covered by most recent audit: 01/01/2004 TO 12/31/2004

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR NILAKSH KOTHARI

Title: GENERAL MANAGER

Office Address:

1303 S. 8TH ST.
P.O. BOX 1090
MANITOWOC, WI 54221-1090

Telephone: (920) 686 - 4351

Fax Number: (920) 686 - 4348

E-mail Address: nkothari@mpu.org

Name of utility commission/committee: MANITOWOC PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR KEVIN CRAWFORD, MAYOR
 - MR DAN HORNUNG, PRESIDENT
 - MR DAVE LUCKOW
 - MR JAMES G. MORROW
 - MR ARDEN MUCHIN, SECRETARY
 - MR MARK SEIDL, VICE PRESIDENT
 - MS DOLLY STOKES, ALDERPERSON
-

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:

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)	40,170,784	39,888,905	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	30,560,498	29,211,735	2
Depreciation Expense (403)	3,705,597	3,624,607	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,385,940	2,226,188	5
Total Operating Expenses	36,652,035	35,062,530	
Net Operating Income	3,518,749	4,826,375	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,518,749	4,826,375	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	28,499	41,470	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	(672)	(617)	9
Interest and Dividend Income (419)	1,471,963	788,103	10
Miscellaneous Nonoperating Income (421)	1,671,696	499,515	11
Total Other Income	3,171,486	1,328,471	
Total Income	6,690,235	6,154,846	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(85,077)	0	12
Other Income Deductions (426)	179,428	148,603	13
Total Miscellaneous Income Deductions	94,351	148,603	
Income Before Interest Charges	6,595,884	6,006,243	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,860,184	1,018,098	14
Amortization of Debt Discount and Expense (428)	64,886	64,885	15
Amortization of Premium on Debt--Cr. (429)	109,881	0	16
Interest on Debt to Municipality (430)	101,646	67,947	17
Other Interest Expense (431)	3,739	368	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	3,920,574	1,151,298	
Net Income	2,675,310	4,854,945	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	79,618,957	69,329,124	20
Balance Transferred from Income (433)	2,675,310	4,854,945	21
Miscellaneous Credits to Surplus (434)	0	6,368,933	22
Miscellaneous Debits to Surplus--Debit (435)	147,959	934,045	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	82,146,308	79,618,957	

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	40,170,784		40,170,784	1
Total (Acct. 400):	40,170,784	0	40,170,784	
Operation and Maintenance Expense (401-402):				
Derived	30,560,498		30,560,498	2
Total (Acct. 401-402):	30,560,498	0	30,560,498	
Depreciation Expense (403):				
Derived	3,705,597		3,705,597	3
Total (Acct. 403):	3,705,597	0	3,705,597	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,385,940		2,385,940	5
Total (Acct. 408):	2,385,940	0	2,385,940	
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:	3,518,749	0	3,518,749	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	28,499		28,499	8
Total (Acct. 415-416):	28,499	0	28,499	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
CARFERRY DOCK PROPERTY DEPRECIATION EXPENSE	(672)		(672)	10
Total (Acct. 418):	(672)	0	(672)	
Interest and Dividend Income (419):				
WATER FUND	145,067	0	145,067	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):			
ELECTRIC FUND	1,326,896	0	1,326,896 12
Total (Acct. 419):	1,471,963	0	1,471,963
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	1,069,141	1,069,141 13
Contributed Plant - Electric	[REDACTED]	602,555	602,555 14
NONE	0	0	0 15
Total (Acct. 421):	0	1,671,696	1,671,696
TOTAL OTHER INCOME:	1,499,790	1,671,696	3,171,486

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(85,077)	[REDACTED]	(85,077) 16
NONE	0	0	0 17
Total (Acct. 425):	(85,077)	0	(85,077)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	69,249	69,249 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	110,179	110,179 19
NONE	0	0	0 20
Total (Acct. 426):	0	179,428	179,428
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(85,077)	179,428	94,351

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	3,860,184	[REDACTED]	3,860,184 21
Total (Acct. 427):	3,860,184	0	3,860,184

Amortization of Debt Discount and Expense (428):

WATER FUND	15,151	[REDACTED]	15,151 22
ELECTRIC FUND	49,735	[REDACTED]	49,735 23
Total (Acct. 428):	64,886	0	64,886

Amortization of Premium on Debt--Cr. (429):

ELECTRIC FUND	109,881	[REDACTED]	109,881 24
Total (Acct. 429):	109,881	0	109,881

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	101,646		101,646 25
Total (Acct. 430):	101,646	0	101,646
Other Interest Expense (431):			
Derived	3,739		3,739 26
Total (Acct. 431):	3,739	0	3,739
Interest Charged to Construction--Cr. (432):			
NONE	0		0 27
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	3,920,574	0	3,920,574
NET INCOME:	1,183,042	1,492,268	2,675,310
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	72,899,112	6,719,845	79,618,957 28
Total (Acct. 216):	72,899,112	6,719,845	79,618,957
Balance Transferred from Income (433):			
Derived	1,183,042	1,492,268	2,675,310 29
Total (Acct. 433):	1,183,042	1,492,268	2,675,310
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 30
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	147,959	0	147,959 31
Total (Acct. 435)--Debit:	147,959	0	147,959
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 33
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	73,934,195	8,212,113	82,146,308

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	36,662	203,536			240,198	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	6,856	166,582			173,438	3
Materials	12,736	25,525			38,261	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	19,592	192,107	0	0	211,699	
Net income (or loss)	17,070	11,429	0	0	28,499	

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	4,622,616	35,548,168	0	0	40,170,784	1
Less: interdepartmental sales	122,960	314,290	0	0	437,250	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	1,142	56,583			57,725	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,498,514	35,177,295	0	0	39,675,809	

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	689,661	139,166	828,827	1
Electric operating expenses	2,972,457	531,621	3,504,078	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	97,141	18,699	115,840	6
Other nonutility expenses	120,634	22,235	142,869	7
Water utility plant accounts	22,720	4,998	27,718	8
Electric utility plant accounts	312,726	75,434	388,160	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	988	178	1,166	13
Accum. prov. for depreciation of electric plant	39,046	10,429	49,475	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	845,520	(845,520)	0	18
All other accounts	179,089	42,760	221,849	19
Total Payroll	5,279,982	0	5,279,982	

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	12	1
Electric	80	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)	176,545,788	133,826,113	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	49,187,840	48,716,207	2
Net Utility Plant	127,357,948	85,109,906	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	127,357,948	85,109,906	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	404,024	552,058	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	11,051	10,379	6
Net Nonutility Property	392,973	541,679	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,865,239	2,350,710	8
Special Funds (125-128)	39,484,507	5,198,869	9
Total Other Property and Investments	42,742,719	8,091,258	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(1,060,749)	(488,770)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	650	650	12
Temporary Cash Investments (136)	6,821,634	6,322,058	13
Notes Receivable (141)	559,525	0	14
Customer Accounts Receivable (142)	2,661,214	2,516,180	15
Other Accounts Receivable (143)	1,418,990	769,908	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	29,100	29,100	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	3,994,957	4,320,767	19
Prepayments (165)	181,433	146,431	20
Interest and Dividends Receivable (171)	201,145	225,268	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	14,749,699	13,783,392	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	311,512	368,960	24
Other Deferred Debits (182-186)	2,852,243	2,521,764	25
Total Deferred Debits	3,163,755	2,890,724	
Total Assets and Other Debits	188,014,121	109,875,280	

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)	0	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	82,146,308	79,618,957	28
Total Proprietary Capital	82,146,308	79,618,957	
LONG-TERM DEBT			
Bonds (221-222)	89,425,000	20,395,000	29
Advances from Municipality (223)	1,946,075	1,964,826	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	91,371,075	22,359,826	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	3,401,524	3,446,818	33
Payables to Municipality (233)	251,502	242,804	34
Customer Deposits (235)	75,325	27,272	35
Taxes Accrued (236)	2,069,532	1,911,752	36
Interest Accrued (237)	1,196,101	329,100	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	89,708	106,013	40
Miscellaneous Current and Accrued Liabilities (242)	149,443	88,650	41
Total Current and Accrued Liabilities	7,233,135	6,152,409	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	3,917,858	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,707,661	167,034	44
Total Deferred Credits	5,625,519	167,034	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	1,638,084	1,577,054	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	1,638,084	1,577,054	
Total Liabilities and Other Credits	188,014,121	109,875,280	

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	33,904,161	0	0	99,921,952	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)	27,930,815	0	0	91,021,581	2
Utility Plant in Service - Contributed Plant (101.2)	6,508,755	0	0	3,391,353	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)				262,844	7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	309,076			47,121,364	9
Total Utility Plant	34,748,646	0	0	141,797,142	
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)	6,741,174	0	0	40,538,133	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	857,424	0	0	1,051,109	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	7,598,598	0	0	41,589,242	
Net Utility Plant	27,150,048	0	0	100,207,900	

**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)	7,165,174	39,812,242			46,977,416	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	597,954	3,107,643			3,705,597	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	28,361				28,361	6
Accruals charged other						7
accounts (specify):						8
Clearing Accounts	42,785	130,814			173,599	9
Salvage	20,005	71,314			91,319	10
Other credits (specify):						11
Transfer Between Plant Accounts		10,475			10,475	12
					0	13
					0	14
					0	15
Total credits	689,105	3,320,246	0	0	4,009,351	16
Debits during year						17
Book cost of plant retired	296,546	1,644,015			1,940,561	18
Cost of removal	8,186	57,160			65,346	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	808,373	893,180			1,701,553	
					0	
					0	23
					0	24
Total debits	1,113,105	2,594,355	0	0	3,707,460	25
Balance end of year (111.1)	6,741,174	40,538,133	0	0	47,279,307	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)	797,861	940,930			1,738,791	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	69,249	110,179			179,428	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	69,249	110,179	0	0	179,428	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
Depreciation Adjustment	9,686				9,686	
					0	
					0	23
					0	24
Total debits	9,686	0	0	0	9,686	25
Balance end of year (111.1)	857,424	1,051,109	0	0	1,908,533	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):					
Electric Fund-Land	523,809		148,034	375,775	2
Electric Fund-Car Ferry Building	28,249			28,249	3
Total Nonutility Property (121)	552,058	0	148,034	404,024	
Less accum. prov. depr. & amort. (122)	10,379	672		11,051	4
 Net Nonutility Property	 541,679	 (672)	 148,034	 392,973	

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

Particulars (a)	Amount (b)	
Balance first of year	29,100	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	29,100	

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)	3,286,325				3,286,325	3,520,579	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			601,101		601,101	685,023	3
Total Electric Utility					3,887,426	4,205,602	

Account	Total End of Year	Amount Prior Year	
Electric utility total	3,887,426	4,205,602	1
Water utility (154)	107,531	115,165	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	3,994,957	4,320,767	

**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)				
1994 Water Works System Mortgage Revenue Bonds	0	6480	28,620	1
1995-1 Electric Power System Mortgage Revenue Bonds	0	10631	16,832	2
1996 Electric Power System Mortgage Revenue Bonds	0	8779	5,121	3
1997 Water Works System Mortgage Revenue Bonds	0	5318	66,029	4
1998 Water Works System Mortgage Revenue Bonds	0	3354	18,165	5
2002 ELECTRIC POWER SYSTEM MORTGAGE REVENUE BONDS	0	30324	169,308	6
2004 WATER WORKS SYSTEM MORTGAGE REVENUE BONDS	0	0	7,437	7
Total			311,512	
Unamortized premium on debt (251)				
2004 ELECTRIC POWER SYSTEM MORTGAGE REVENUE BONDS	0	109881	3,917,858	8
Total			3,917,858	

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	0 1
Changes during year (explain):	
Balance end of year	0 2

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water Utility-Series 1994 - \$3,365,000	05/15/1994	06/01/2009	5.87%	1,490,000	1
Electric Utility-Series 1995-1-\$4,200,000	12/28/1995	08/01/2006	4.73%	3,120,000	2
Electric Utility-Series 1996 - \$3,050,000	01/15/1996	08/01/2005	4.75%	1,305,000	3
Water Utility-Series 1997 - \$4,420,000	12/03/1997	06/01/2017	5.09%	4,020,000	4
Water Utility-Series 1998 - \$2,570,000	03/03/1998	06/01/2010	4.52%	1,310,000	5
ELECTRIC UTILITY-SERIES 2002 - \$7,150,000	12/20/2002	08/01/2010	4.94%	7,150,000	6
ELECTRIC UTILITY-SERIES 2004-\$69,550,000	03/09/2004	10/01/2034	5.17%	69,550,000	7
WATER UTILITY-SERIES 2004-\$1,480,000	12/28/2004	06/01/2009	3.05%	1,480,000	8
Total Bonds (Account 221):				89,425,000	
Total Reacquired Bonds (Account 222)				0	9

Net amount of bonds outstanding December 31: 89,425,000

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)					
PENSION FUNDING LIABILITY	12/31/2002	02/01/2023	5.00%	1,946,075	1
Total for Account 223				1,946,075	
Notes Payable (231)					
SHORT TERM LOAN-WATER TO ELECTRIC FUND	06/29/2004	07/19/2004	2.40%	0	2
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,911,752	1
Accruals:		
Charged water department expense	487,464	2
Charged electric department expense	1,582,068	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	2,069,532	
Taxes paid during year:		
County, state and local taxes	1,911,752	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	1,911,752	
Balance end of year	2,069,532	

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)					
ELECTRIC MORTGAGE REVENUE BOND-SERIES 2002	147,240	353,375	353,375	147,240	1
Water Mortgage Revenue Bond-Series 1994	8,454	93,286	94,452	7,288	2
ELECTRIC MORTGAGE REVENUE BOND-SERIES 2004		2,914,363	2,016,100	898,263	3
Electric Mortgage Revenue Bond-Series 1995-1	66,379	146,189	159,310	53,258	4
Electric Mortgage Revenue Bond-Series 1996	41,592	84,058	99,822	25,828	5
Water Mortgage Revenue Bond-Series 1998	5,565	62,395	63,022	4,938	6
Water Mortgage Revenue Bond-Series 1997	17,432	206,518	206,898	17,052	7
Subtotal	286,662	3,860,184	2,992,979	1,153,867	
Advances from Municipality (223)					
PENSION FUNDING	42,438	101,646	101,850	42,234	8
Subtotal	42,438	101,646	101,850	42,234	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	0	846	846	0	10
INTERFUND LOAN-WATER TO ELECTRIC		2,893	2,893	0	11
Subtotal	0	3,739	3,739	0	
Total	329,100	3,965,569	3,098,568	1,196,101	

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):		
AMERICAN TRANSMISSION COMPANY	2,865,239	2
Total (Acct. 124):	2,865,239	
Sinking Funds (125):		
ELECTRIC FUND BOILER # 9 EXPANSION PROJECT	29,963,186	3
ELECTRIC BOND SPECIAL REDEMPTION FUND	6,796,713	4
WATER BOND SPECIAL REDEMPTION FUND	2,724,608	5
Total (Acct. 125):	39,484,507	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
WATER FUND	559,525	10
Total (Acct. 141):	559,525	
Customer Accounts Receivable (142):		
Water	257,664	11
Electric	2,403,550	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	2,661,214	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	251,502	15
Merchandising, jobbing and contract work	1,167,488	16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		17
Total (Acct. 143):	1,418,990	
Receivables from Municipality (145):		
NONE		18
Total (Acct. 145):	0	
Prepayments (165):		
WATER FUND INSURANCE	15,907	19
ELECTRIC FUND INSURANCE	164,201	20
ELECTRIC FUND POSTAGE	1,325	21
Total (Acct. 165):	181,433	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER FUND RETIREMENT WORK IN PROGRESS	18,878	26
ELECTRIC FUND RETIREMENT WORK IN PROGRESS	869,017	27
WATER FUND MEDICAL & PENSION REQUIREMENTS	333,893	28
ELECTRIC FUND MEDICAL & PENSION REQUIREMENTS	1,630,455	29
Total (Acct. 186):	2,852,243	
Payables to Municipality (233):		
WATER FUND SEWER COLLECTIONS PAYABLE	251,502	30
Total (Acct. 233):	251,502	
Other Deferred Credits (253):		
Regulatory Liability	1,616,476	31
ELECTRIC FUND PUBLIC BENEFITS	91,185	32
Total (Acct. 253):	1,707,661	

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)	28,005,139	90,321,727	0	0	118,326,866	1
Materials and Supplies	111,348	4,046,514	0	0	4,157,862	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	6,953,174	40,175,187	0	0	47,128,361	4
Customer Advances for Construction					0	5
Regulatory Liability	383,977	424,260	0	0	808,237	6
					0	7
Average Net Rate Base	20,779,336	53,768,794	0	0	74,548,130	
Net Operating Income	995,687	2,523,062	0	0	3,518,749	8
Net Operating Income as a percent of Average Net Rate Base	4.79%	4.69%	N/A	N/A	4.72%	

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	808,373	893,180	0	0	1,701,553	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	40,418	44,659			85,077	4
Other (specify):						
NONE					0	5
Balance End of Year	767,955	848,521	0	0	1,616,476	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 111.2 (Est. deprec on contrib plnt 1/1/03), please explain.

PSC Docket 05-US-105 = The accounting entry for the transfer of the estimated Pre-2003 Historical Accumulated Depreciation on Contributed Plant to a Regulatory Liability Account.

Net Nonutility Property (Accts. 121 & 122) (Page F-10)**General footnotes**

\$148,033.75 Transfer of property on riverfront to City of Manitowoc. As part of the C. Reiss Coal Agreement, Quit Claim Deeds for transferring property on Quay Street, East of South 5th Street , from MPU to the City of Manitowoc.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-13)**General footnotes**

2004 Water Works System Mortgage Revenue Bonds were completed on 12/29/04

Bonds (Accts. 221 and 222) (Page F-15)**General footnotes**

On September 21, 2001, MPU placed \$433,827.04 into trust at Associated Bank account # 14291449. The \$420,000 debt remains on MPU's book's (95-1 issue), however there is a Special Redemption account 125955 to offset the long term debt. This transaction was done in accordance with the sale of assets to ATC. The semi-annual interest payments and the principal payment of \$420,000 due August 1, 2006 will be paid from the trust account at Associated Bank.

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Notes Payable 231 Interest Accrued is from Customer Deposits and short term loan from Water Fund to Electric Fund.

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

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

- 1.) Retirement work in progress is from correct work orders that remain open as of 12/31/04.
- 2.) Medical & Pension Requirements are authorized by letters from Bruce Manthey dated 8/28/03 and 9/17/03.

FINANCIAL SECTION FOOTNOTES

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

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.

Complete list of Other Accounts Receivable is available from MPU. Partial list is listed below. Receivables are for Steam Billings, B9 Project, Pipeline Project, 4kv conversion, cable system rebuilt, sewer user fees, EDP charges, Tax Roll special assessments and water main assessments.

Customer	Amount Due
MISO	\$350,000
BARI	215,458
BARI	105,950
CBCWA	105,000
City of Manitowoc	38,483
Comcast	36,647
Wastewater Treatment-City	35,678
Wastewater Treatment-City	25,000
STB Holdings LLC	23,267
City of Manitowoc	22,925
City of Manitowoc	22,067
Fessler, William	19,650
CBCWA	15,602
Kappelman, Craig	12,474
Fessler, William	11,964
Knox Ventures LLC	11,875
Manitowoc Board of Education	11,818
Total	\$1,063,858

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,549,511	4,677,032	1
Total Sales of Water	4,549,511	4,677,032	
Other Operating Revenues			
Forfeited Discounts (470)	8,210	8,084	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	36,532	35,700	4
Interdepartmental Rents (473)	0	960	5
Other Water Revenues (474)	28,363	27,037	6
Total Other Operating Revenues	73,105	71,781	
Total Operating Revenues	4,622,616	4,748,813	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	11,185	9,252	7
Pumping Expenses (620-633)	421,798	434,750	8
Water Treatment Expenses (640-652)	531,301	723,702	9
Transmission and Distribution Expenses (660-678)	753,479	562,061	10
Customer Accounts Expenses (901-905)	146,428	160,523	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	627,402	542,141	13
Total Operation and Maintenance Expenses	2,491,593	2,432,429	
Other Operating Expenses			
Depreciation Expense (403)	597,954	590,679	14
Amortization Expense (404-407)		0	15
Taxes (408)	537,382	502,443	16
Total Other Operating Expenses	1,135,336	1,093,122	
Total Operating Expenses	3,626,929	3,525,551	
NET OPERATING INCOME	995,687	1,223,262	

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
Commercial	22	2	3,972	2
Industrial				3
Total Unmetered Sales to General Customers (460)	22	2	3,972	
Metered Sales to General Customers (461)				
Residential	12,066	667,299	1,574,359	4
Commercial	1,042	271,555	432,621	5
Industrial	199	1,607,422	1,643,749	6
Total Metered Sales to General Customers (461)	13,307	2,546,276	3,650,729	
Private Fire Protection Service (462)	145		79,096	7
Public Fire Protection Service (463)	1		576,514	8
Other Sales to Public Authorities (464)	97	83,172	113,863	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	0	2,377	11
Interdepartmental Sales (467)	1	123,224	122,960	12
Total Sales of Water	13,574	2,752,674	4,549,511	

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)	
CITY OF TWO RIVERS	MEMORIAL DRIVE	0	2,377	1
Total		0	2,377	

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)	576,514	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)	576,514	
Forfeited Discounts (470):		
Customer late payment charges	8,210	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,210	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
FARM LAND ON SOUTH 10TH STREET	500	8
REED AVE WATER TOWER-VERIZON WIRELESS	21,632	9
REED AVE WATER TOWER-CELLCOM	14,400	10
Total Rents from Water Property (472)	36,532	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	28,361	12
Other (specify):		
SALES TAX ALLOWANCE	2	13
Total Other Water Revenues (474)	28,363	

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)	0	2,550	1
Operation Labor and Expenses (601)	167	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	483	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	562	0	6
Maintenance of Structures and Improvements (611)	4,546	1,579	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	3,456	33	9
Maintenance of Wells and Springs (614)	0	2,929	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	2,454	1,678	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	11,185	9,252	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	2,982	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	386,552	410,881	17
Pumping Labor and Expenses (624)	128	1,393	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	728	866	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	5,273	(15,470)	22
Maintenance of Structures and Improvements (631)	14,985	18,586	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	14,132	15,512	25
Total Pumping Expenses	421,798	434,750	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	17,791	26,213	26
Chemicals (641)	25,702	32,774	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)	40,315	44,892	28
Miscellaneous Expenses (643)	207,499	201,444	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	13,009	4,526	31
Maintenance of Structures and Improvements (651)	45,043	49,560	32
Maintenance of Water Treatment Equipment (652)	181,942	364,293	33
Total Water Treatment Expenses	531,301	723,702	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	39,356	8,497	34
Storage Facilities Expenses (661)	13,536	6,724	35
Transmission and Distribution Lines Expenses (662)	44,767	32,811	36
Meter Expenses (663)	29,595	26,584	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	91,560	84,653	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	53	0	41
Maintenance of Structures and Improvements (671)	14,037	11,641	42
Maintenance of Distribution Reservoirs and Standpipes (672)	19,922	20,853	43
Maintenance of Transmission and Distribution Mains (673)	354,898	229,533	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	89,488	116,054	46
Maintenance of Meters (676)	13,854	1,175	47
Maintenance of Hydrants (677)	27,447	11,127	48
Maintenance of Miscellaneous Plant (678)	14,966	12,409	49
Total Transmission and Distribution Expenses	753,479	562,061	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	12,987	11,897	50
Meter Reading Labor (902)	26,414	27,222	51
Customer Records and Collection Expenses (903)	90,340	91,873	52
Uncollectible Accounts (904)	1,142	7,488	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)	15,545	22,043	54
Total Customer Accounts Expenses	146,428	160,523	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	141,695	125,771	56
Office Supplies and Expenses (921)	75,113	76,355	57
Administrative Expenses Transferred--Credit (922)	(15,549)	(13,997)	58
Outside Services Employed (923)	33,078	25,955	59
Property Insurance (924)	34,937	24,540	60
Injuries and Damages (925)	47,337	49,230	61
Employee Pensions and Benefits (926)	251,555	205,349	62
Regulatory Commission Expenses (928)	1,846	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	26,292	20,944	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	627,402	542,141	
Total Operation and Maintenance Expenses	2,491,593	2,432,429	

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		487,464	455,457	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,641	8,396	2
Net property tax equivalent		478,823	447,061	
Social Security		52,816	49,296	3
PSC Remainder Assessment		5,743	6,086	4
Other (specify): NONE			0	5
Total tax expense		537,382	502,443	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250800				3
County tax rate	mills		7.237800				4
Local tax rate	mills		7.400400				5
School tax rate	mills		10.633400				6
Voc. school tax rate	mills		2.021900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.544300				10
Less: state credit	mills		1.338400				11
Net tax rate	mills		26.205900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.400400				14
Combined School Tax Rate	mills		12.655300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.055700				17
Total Tax Rate	mills		27.544300				18
Ratio of Local and School Tax to Total	dec.		0.728125				19
Total tax net of state credit	mills		26.205900				20
Net Local and School Tax Rate	mills		19.081177				21
Utility Plant, Jan. 1	\$	33,904,161	33,904,161				22
Materials & Supplies	\$	115,165	115,165				23
Subtotal	\$	34,019,326	34,019,326				24
Less: Plant Outside Limits	\$	1,979,059	1,979,059				25
Taxable Assets	\$	32,040,267	32,040,267				26
Assessment Ratio	dec.		0.797344				27
Assessed Value	\$	25,547,115	25,547,115				28
Net Local & School Rate	mills		19.081177				29
Tax Equiv. Computed for Current Year	\$	487,469	487,469				30
Tax Equivalent per 1994 PSC Report	\$	399,683					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	487,464					32 33
Tax equiv. for current year (see note 6)	\$	487,464					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)	83,952		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	1,968,150		7
Wells and Springs (314)	259,302		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	178,222		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,489,626	0	
PUMPING PLANT			
Land and Land Rights (320)	22,823		12
Structures and Improvements (321)	556,762		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,660,320		17
Diesel Pumping Equipment (326)	11,680		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	22,016		20
Total Pumping Plant	2,273,601	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	41,989		21
Structures and Improvements (331)	3,535,362		22
Water Treatment Equipment (332)	5,088,093		23
Total Water Treatment Plant	8,665,444	0	

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)			83,952	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			1,968,150	7
Wells and Springs (314)			259,302	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			178,222	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,489,626	
PUMPING PLANT				
Land and Land Rights (320)			22,823	12
Structures and Improvements (321)			556,762	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,568		1,658,752	17
Diesel Pumping Equipment (326)			11,680	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			22,016	20
Total Pumping Plant	1,568	0	2,272,033	
WATER TREATMENT PLANT				
Land and Land Rights (330)			41,989	21
Structures and Improvements (331)	30,000		3,505,362	22
Water Treatment Equipment (332)			5,088,093	23
Total Water Treatment Plant	30,000	0	8,635,444	

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)	25,551		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,400,246		26
Transmission and Distribution Mains (343)	9,007,230	144,459	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,185,288	124,927	30
Hydrants (348)	1,026,898	31,479	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,645,213	300,865	
GENERAL PLANT			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	288,206		34
Office Furniture and Equipment (391)	26,987		35
Computer Equipment (391.1)	30,693	21,873	36
Transportation Equipment (392)	168,775	66,495	37
Stores Equipment (393)	16,395	1,975	38
Tools, Shop and Garage Equipment (394)	162,571		39
Laboratory Equipment (395)	44,113	5,727	40
Power Operated Equipment (396)	16,250		41
Communication Equipment (397)	18,875		42
SCADA Equipment (397.1)	172,978		43
Miscellaneous Equipment (398)	1,118		44
Other Tangible Property (399)	0		45
Total General Plant	1,005,580	96,070	
Total utility plant in service directly assignable	28,079,464	396,935	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	28,079,464	396,935	

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)			25,551	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		(249,038)	2,151,208	26
Transmission and Distribution Mains (343)	10,203		9,141,486	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	71,535		1,238,680	30
Hydrants (348)	747		1,057,630	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	82,485	(249,038)	13,614,555	
GENERAL PLANT				
Land and Land Rights (389)			58,619	33
Structures and Improvements (390)			288,206	34
Office Furniture and Equipment (391)			26,987	35
Computer Equipment (391.1)	4,806		47,760	36
Transportation Equipment (392)	37,306		197,964	37
Stores Equipment (393)			18,370	38
Tools, Shop and Garage Equipment (394)	138,125		24,446	39
Laboratory Equipment (395)			49,840	40
Power Operated Equipment (396)			16,250	41
Communication Equipment (397)	2,256		16,619	42
SCADA Equipment (397.1)			172,978	43
Miscellaneous Equipment (398)			1,118	44
Other Tangible Property (399)			0	45
Total General Plant	182,493	0	919,157	
Total utility plant in service directly assignable	296,546	(249,038)	27,930,815	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	296,546	(249,038)	27,930,815	

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)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	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)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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	249,038	26
Transmission and Distribution Mains (343)	5,580,290	604,723	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	0		30
Hydrants (348)	26,825	47,879	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,607,115	901,640	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		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	
Total utility plant in service directly assignable	5,607,115	901,640	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,607,115	901,640	

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)			249,038 26
Transmission and Distribution Mains (343)			6,185,013 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			0 30
Hydrants (348)			74,704 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	6,508,755
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 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	0
Total utility plant in service directly assignable	0	0	6,508,755
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	6,508,755

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)	0			2
Lake, River and Other Intakes (313)	924,860	1.67%	32,868	3
Wells and Springs (314)	241,540	2.94%	7,623	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	59,171	1.77%	3,154	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	1,225,571		43,645	
PUMPING PLANT				
Structures and Improvements (321)	173,541	2.43%	13,529	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	602,096	4.42%	73,353	12
Diesel Pumping Equipment (326)	9,104	4.29%	501	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	13,482	4.29%	945	15
Total Pumping Plant	798,223		88,328	
WATER TREATMENT PLANT				
Structures and Improvements (331)	853,210	2.50%	88,011	16
Water Treatment Equipment (332)	608,526	3.24%	164,854	17
Total Water Treatment Plant	1,461,736		252,865	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	623,148	1.86%	42,328	19
Transmission and Distribution Mains (343)	2,030,602	0.93%	84,392	20
Fire Mains (344)	0			21
Services (345)	0			22
Meters (346)	430,518	5.00%	60,599	23
Hydrants (348)	139,146	1.59%	14,841	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					0	2
313					957,728	3
314					249,163	4
315					0	5
316					62,325	6
317					0	7
	0	0	0	0	1,269,216	
321					187,070	8
322					0	9
323					0	10
324					0	11
325	1,568				673,881	12
326					9,605	13
327					0	14
328					14,427	15
	1,568	0	0	0	884,983	
331	30,000	7,203			904,018	16
332					773,380	17
	30,000	7,203	0	0	1,677,398	
341					0	18
342					665,476	19
343	10,203	819	45	(808,373)	1,295,644	20
344					0	21
345					0	22
346	71,535		7,673		427,255	23
348	747	164	987		154,063	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	3,223,414		202,160	
GENERAL PLANT				
Structures and Improvements (390)	55,988	2.38%	6,860	26
Office Furniture and Equipment (391)	13,824	6.70%	1,808	27
Computer Equipment (391.1)	12,393	33.33%	16,481	28
Transportation Equipment (392)	82,815	10.56%	20,439	29
Stores Equipment (393)	10,921	6.70%	1,230	30
Tools, Shop and Garage Equipment (394)	133,623	6.70%	10,180	31
Laboratory Equipment (395)	22,151	6.70%	3,339	32
Power Operated Equipment (396)	4,144	6.07%	987	33
Communication Equipment (397)	6,863	20.00%	3,406	34
SCADA Equipment (397.1)	112,519	10.00%	17,297	35
Miscellaneous Equipment (398)	989	6.70%	75	36
Other Tangible Property (399)	0			37
Total General Plant	456,230		82,102	
Total accum. prov. directly assignable	7,165,174		669,100	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	7,165,174		669,100	

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
	82,485	983	8,705	(808,373)	2,542,438
390					62,848 26
391					15,632 27
391.1	4,806				24,068 28
392	37,306		11,300		77,248 29
393					12,151 30
394	138,125				5,678 31
395					25,490 32
396					5,131 33
397	2,256				8,013 34
397.1					129,816 35
398					1,064 36
399					0 37
	182,493	0	11,300	0	367,139
	296,546	8,186	20,005	(808,373)	6,741,174
					0 38
	296,546	8,186	20,005	(808,373)	6,741,174

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)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0	1.86%	2,316
Transmission and Distribution Mains (343)	797,190	0.93%	54,709
Fire Mains (344)	0		21
Services (345)	0		22
Meters (346)	0		23
Hydrants (348)	671	1.59%	2,538

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					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					2,316 19
343					851,899 20
344					0 21
345					0 22
346					0 23
348					3,209 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	797,861		59,563
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		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	0		0
Total accum. prov. directly assignable	797,861		59,563
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	797,861		59,563

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
	0	0	0	0	857,424
390					0 26
391					0 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	0
	0	0	0	0	857,424
					0 38
	0	0	0	0	857,424

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		260,761	0	260,761	1
February		248,631	3,271	251,902	2
March		254,610	0	254,610	3
April		248,421	2,675	251,096	4
May		241,449	18,381	259,830	5
June		249,040	1,663	250,703	6
July		281,167	7,432	288,599	7
August		290,952	0	290,952	8
September		280,953	2,518	283,471	9
October		255,719	19,204	274,923	10
November		267,002	0	267,002	11
December		261,997	121	262,118	12
Total annual pumpage	0	3,140,702	55,265	3,195,967	
Less: Water sold				2,752,674	13
Volume pumped but not sold				443,293	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				496,370	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				496,370	19
Volume pumped but unaccounted for				(53,077)	20
Percent of water lost				-2%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				13,047	23
Date of maximum: 7/28/2004					24
Cause of maximum:					25
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,589	26
Date of minimum: 7/5/2004					27
Total KWH used for pumping for the year				6,562,551	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)	
COLLECTING WELL	A	66	156	6,000,000	Yes	1
COLLECTING WELL	C	84	156	8,000,000	Yes	2

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)	
WATER INTAKES	1	9,000	27	48	1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	11	12	1
Location	3 LOLIFT	1 NY RESERVOIR	2 NY RESERVOIR	2
Purpose	X S	X S	B	3
Destination	T	D	D	4
Pump Manufacturer	JOHNSTON	DELAVAL	DELAVAL	5
Year Installed	1999	1972	1970	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	7,200	1,400	2,800	8
Pump Motor or Standby Engine Mfr	G.E.	G. E.	G. E.	10
Year Installed	1999	1972	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	100	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	14	15	14
Location	4 NY RESERVOIR	A COLLECTOR	A COLLECTOR	15
Purpose	X S	X S	X S	16
Destination	D	D	D	17
Pump Manufacturer	DELAVAL	LAYNE BOWLER	STERLING	18
Year Installed	1970	1945	1945	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	2,800	1,200	21
Pump Motor or Standby Engine Mfr	GE/CATERPILLAR	IDEAL	G. E.	23
Year Installed	1970	1945	1945	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	150	250	125	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	19	20	21	1
Location	C COLLECTOR	C COLLECTOR	1 SOUTHWEST	2
Purpose	X S	X S	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PATTERSON	5
Year Installed	1994	1994	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,800	2,800	600	8
Pump Motor or Standby Engine Mfr	U. S. MOTORS	U. S. MOTORS	US MOTORS	10
Year Installed	1994	1994	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	250	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	22	23	5	14
Location	2 SOUTHWEST	3 SOUTHWEST	1 HILIFT	15
Purpose	B	B	P X	16
Destination	D	D	D	17
Pump Manufacturer	PATTERSON	ALLIS-CHALMERS	INGERSOLL DRESSEL	18
Year Installed	2003	1987	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	800	3,000	6,500	21
Pump Motor or Standby Engine Mfr	US MOTORS	GM-427	US MOTORS	23
Year Installed	2003	1987	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	150	500	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)	8	1
Identification	6	7			
Location	2 HILIFT	3 HILIFT	1 LOLIFT		2
Purpose	P X	P X	P X		3
Destination	D	D	T		4
Pump Manufacturer	PEERLESS	PEERLESS	GOULDS		5
Year Installed	1999	2002	1999		6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	3,420	6,050	5,000		8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	GE MOTORS		9 10
Year Installed	1999	1999	1999		11
Type	ELECTRIC	ELECTRIC	ELECTRIC		12
Horsepower	250	350	300		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14	15
Identification	9				
Location	2 LOLIFT				15
Purpose	P X				16
Destination	T				17
Pump Manufacturer	JOHNSTON				18
Year Installed	1999				19
Type	CENTRIFUGAL				20
Actual Capacity (gpm)	7,200				21
Pump Motor or Standby Engine Mfr	GE MOTORS				22 23
Year Installed	1999				24
Type	ELECTRIC				25
Horsepower	300				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	INDUSTRIAL PARK	REED AVENUE	UNGR STORAGE BLDG.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1995	1938	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	185	180	0	6
Total capacity in gallons (actual)	1,250,000	1,500,000	5,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
				Added During Year (e)	Retired During Year (f)				
L	D	0.500	178	0	0	0	178	1	
L	D	0.625	67	0	0	0	67	2	
M	D	0.750	320	0	0	0	320	3	
M	D	1.000	490	0	0	0	490	4	
L	D	1.500	508	0	0	0	508	5	
M	D	2.000	1,393	0	0	0	1,393	6	
M	D	4.000	7,701	0	0	0	7,701	7	
M	D	6.000	409,401	0	1,053	0	408,348	8	
P	D	6.000	23,781	318	0	0	24,099	9	
M	D	8.000	101,448	55	91	0	101,412	10	
P	D	8.000	89,933	14,848	0	0	104,781	11	
M	D	10.000	24,846	0	0	0	24,846	12	
P	D	10.000	28	0	0	0	28	13	
M	D	12.000	113,682	0	0	0	113,682	14	
P	D	12.000	57,481	6,723	0	0	64,204	15	
M	T	16.000	49,707	275	0	0	49,982	16	
P	D	16.000	2,148	359	0	0	2,507	17	
M	T	20.000	23,943	6	0	0	23,949	18	
M	T	24.000	17,495	0	0	0	17,495	19	
Total Within Municipality			924,550	22,584	1,144	0	945,990		
M	T	24.000	2,500	0	0	0	2,500	20	
Total Outside of Municipality			2,500	0	0	0	2,500		
Total Utility			927,050	22,584	1,144	0	948,490		

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	4,777	0	18	0	4,759		1
L	0.750	1,823	0	0	0	1,823		2
M	0.750	2,767	0	0	0	2,767		3
L	1.000	271	0	0	0	271		4
M	1.000	4,137	118	0	0	4,255		5
L	1.250	8	0	0	0	8		6
M	1.500	183	2	0	0	185		7
M	2.000	195	1	0	0	196		8
P	4.000	25	0	0	0	25		9
M	4.000	130	0	0	0	130		10
P	6.000	46	2	0	0	48		11
M	6.000	83	0	0	0	83		12
M	8.000	57	0	0	0	57		13
P	8.000	90	1	0	0	91		14
M	10.000	4	0	0	0	4		15
P	10.000	1	0	0	0	1		16
M	12.000	6	1	0	0	7		17
P	12.000	5	0	0	0	5		18
Total Utility		14,608	125	18	0	14,715	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	5,850	451	517	(6)	5,778	528	1
0.750	7,089	470	355	1	7,205	378	2
1.000	483	65	39	2	511	43	3
1.500	155	25	37	0	143	58	4
2.000	265	37	30	1	273	57	5
3.000	67	1	0	0	68	18	6
4.000	38	0	2	0	36	17	7
6.000	32	2	1	(1)	32	22	8
8.000	1	0	0	0	1	1	9
Total:	13,980	1,051	981	(3)	14,047	1,122	

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	5,344	204	10	0	0	220	5,778	1
0.750	6,519	411	48	6	1	220	7,205	2
1.000	178	200	36	16	2	79	511	3
1.500	8	87	15	17	0	16	143	4
2.000	2	111	45	26	3	86	273	5
3.000	0	12	20	13	0	23	68	6
4.000	0	8	10	7	0	11	36	7
6.000	0	3	14	0	3	12	32	8
8.000	0	0	1	0	0	0	1	9
Total:	12,051	1,036	199	85	9	667	14,047	

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	1,270	24	4		1,290	2
Total Fire Hydrants	1,270	24	4	0	1,290	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	700
Number of distribution system valves end of year:	2,256
Number of distribution valves operated during year:	1,200

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

General footnotes

Revenues are from the annual fixed fee for the water connection. There was no consumption sales in 2004.

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.

Other Water Revenues Account 474 \$28,361 is the return on net investment in meters charged to th City of Manitowoc Wastewater Treatment Plant for sewer billings and collections for 2004.

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 630 - Negative adjustment in 2003 and none in 2004.
- Account 652 - Membrane replacement in 2003 and none in 2004.
- Account 660 - System Study started in 2004.
- Account 662 - More labor here in 2004.
- Account 673 - More contracted services needed in 2004.
- Account 675 - More contracted services needed in 2004.
- Account 676 - Multiple year's supply of parts purchased in 2004.
- Account 677 - More contracted services needed in 2004.
- Account 924 - Increased property insurance costs.
- Account 926 - Increased medical insurance costs.

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

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

City of Manitowoc billed the Utility based on tax rate of \$19.0810

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

- Account 343 - Numerous main projects
- Account 346 - Purchase more meters

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

- Account 394 - Group retired from Plant in Service which was fully amortized.

If Adjustments for any account are nonzero, please explain.

- Account 342 - Moved to Plant Financed by Contributions

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

- Account 342 - Moved from Plant Financed by Utility
- Account 343 - Moved from Plant Financed by Utility

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Account 343 - PSC Docket 05-US-105

Pumping and Purchased Water Statistics (Page W-16)

General footnotes

Line 21 - Percent of water lost

MPU has determined an error with the High Service Flow Meter, resulting in the 2004 volume Pumped being reported lower than actual. This resulted in a negative Percent of Water Lost for 2004. MPU is taking measures to correct the error.

Column C - Surface Water Gallons

MPU will report the Raw Water Pumped in Column C as stated in the instructions. This also requires us to include the BW water in line 16.

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.

Watermains within the corporate limits of the City of Manitowoc, Wisconsin are extended in accordance with the requirement of section 144.04 as ammended in the Wisconsin State Statutes, and according to the rules and regulations filed with the Public Service Commission of Wisconsin, and approved by the Common Council of the said City under section 12.7 of the Municipal Code.

Water Services (Page W-22)

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

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675 - Maintenance of Services.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675 - Maintenance of Services.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675 - Maintenance of Services.

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

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675 - Maintenance of Services.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Explain all reported adjustments.

Adjustments are from meter inventory corrections done at the end of the year.

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

2" Meter - Qty 2 for Residential - Meters serve large homes.

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.

No.

Station meters are only used to monitor flow into boosted pressure zones, are not used for billing or measuring accounted-for water.

However, MPU will pursue calibrating all station meters to meet PSC requirements.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	32,681,207	32,348,760	1
Total Sales of Electricity	32,681,207	32,348,760	
Other Operating Revenues			
Forfeited Discounts (450)	62,999	54,654	2
Miscellaneous Service Revenues (451)	315,006	440,595	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	124,053	120,140	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,364,903	2,175,943	7
Total Other Operating Revenues	2,866,961	2,791,332	
Total Operating Revenues	35,548,168	35,140,092	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	23,823,420	22,261,776	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	925,597	1,240,191	10
Customer Accounts Expenses (901-905)	414,911	468,678	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	2,904,977	2,808,661	13
Total Operation and Maintenance Expenses	28,068,905	26,779,306	
Other Expenses			
Depreciation Expense (403)	3,107,643	3,033,928	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,848,558	1,723,745	16
Total Other Expenses	4,956,201	4,757,673	
Total Operating Expenses	33,025,106	31,536,979	
NET OPERATING INCOME	2,523,062	3,603,113	

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	62,999	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	62,999	
Miscellaneous Service Revenues (451):		
ELECTRONIC DATA PROCESSING REVENUE	315,006	3
Total Miscellaneous Service Revenues (451)	315,006	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL FEES	124,053	5
Total Rent from Electric Property (454)	124,053	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
STEAM & HOT WATER SALES LESS DISTRICT HEATING COST	2,358,201	7
STATE OF WISCONSIN SALES TAX ALLOWANCE	6,702	8
Total Other Electric Revenues (456)	2,364,903	

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)	119,477	164,523	1
Fuel (501)	9,377,090	8,457,598	2
Steam Expenses (502)	796,364	680,904	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	503,963	481,599	6
Miscellaneous Steam Power Expenses (506)	755,738	546,851	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	32,197	35,247	9
Maintenance of Structures (511)	68,199	115,970	10
Maintenance of Boiler Plant (512)	1,758,125	1,490,452	11
Maintenance of Electric Plant (513)	763,730	503,177	12
Maintenance of Miscellaneous Steam Plant (514)	299,023	309,382	13
Total Steam Power Generation Expenses	14,473,906	12,785,703	
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)	4,627	11,477	25
Fuel (547)	74,148	92,540	26
Generation Expenses (548)	20,741	18,600	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)	1,201	2,557	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	7,334	13,720	30
Maintenance of Structures (552)	3,514	0	31
Maintenance of Generating and Electric Plant (553)	56,099	139,381	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	4,052	26,387	33
Total Other Power Generation Expenses	171,716	304,662	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	9,147,132	9,115,971	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	30,666	55,440	36
Total Other Power Supply Expenses	9,177,798	9,171,411	
Total Power Production Expenses	23,823,420	22,261,776	
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)	229,174	134,442	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)	0	0	51
Station Expenses (582)	24,474	36,630	52
Overhead Line Expenses (583)	35,232	57,204	53
Underground Line Expenses (584)	32,468	48,252	54
Street Lighting and Signal System Expenses (585)	48,594	56,382	55
Meter Expenses (586)	63,391	43,954	56
Customer Installations Expenses (587)	0	874	57
Miscellaneous Distribution Expenses (588)	282,974	249,794	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	4,220	32,162	60
Maintenance of Structures (591)	19,013	39,009	61
Maintenance of Station Equipment (592)	24,921	48,896	62
Maintenance of Overhead Lines (593)	108,470	172,785	63
Maintenance of Underground Lines (594)	11,561	171,821	64
Maintenance of Line Transformers (595)	13,512	33,323	65
Maintenance of Street Lighting and Signal Systems (596)	23,681	113,436	66
Maintenance of Meters (597)	3,912	1,227	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	925,597	1,240,191	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	33,057	31,197	69
Meter Reading Expenses (902)	68,353	70,009	70
Customer Records and Collection Expenses (903)	201,292	181,486	71
Uncollectible Accounts (904)	56,583	110,921	72
Miscellaneous Customer Accounts Expenses (905)	55,626	75,065	73
Total Customer Accounts Expenses	414,911	468,678	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	0	0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	0	0	77
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	820,373	853,379	78
Office Supplies and Expenses (921)	233,835	255,858	79
Administrative Expenses Transferred -- Credit (922)	233,199	234,900	80
Outside Services Employed (923)	198,040	182,518	81
Property Insurance (924)	227,959	220,125	82
Injuries and Damages (925)	241,367	217,721	83
Employee Pensions and Benefits (926)	1,106,174	1,044,888	84
Regulatory Commission Expenses (928)	109,280	85,221	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	90,962	76,927	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	110,186	106,924	89
Total Administrative and General Expenses	2,904,977	2,808,661	
Total Operation and Maintenance Expenses	28,068,905	26,779,306	

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		1,582,067	1,456,295	1
Social Security		226,769	226,228	2
Wisconsin Gross Receipts Tax		1,292	490	3
PSC Remainder Assessment		38,430	40,732	4
Other (specify): NONE			0	5
Total tax expense		<u>1,848,558</u>	<u>1,723,745</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250800				3
County tax rate	mills		7.237800				4
Local tax rate	mills		7.400400				5
School tax rate	mills		10.633400				6
Voc. school tax rate	mills		2.021900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.544300				10
Less: state credit	mills		1.338400				11
Net tax rate	mills		26.205900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.400400				14
Combined School Tax Rate	mills		12.655300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.055700				17
Total Tax Rate	mills		27.544300				18
Ratio of Local and School Tax to Total	dec.		0.728125				19
Total tax net of state credit	mills		26.205900				20
Net Local and School Tax Rate	mills		19.081177				21
Utility Plant, Jan. 1	\$	99,921,952	99,921,952				22
Materials & Supplies	\$	4,205,602	4,205,602				23
Subtotal	\$	104,127,554	104,127,554				24
Less: Plant Outside Limits	\$	140,725	140,725				25
Taxable Assets	\$	103,986,829	103,986,829				26
Assessment Ratio	dec.		0.797344				27
Assessed Value	\$	82,913,274	82,913,274				28
Net Local & School Rate	mills		19.081177				29
Tax Equiv. Computed for Current Year	\$	1,582,083	1,582,083				30
Tax Equivalent per 1994 PSC Report	\$	1,456,295					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	1,582,067					32 33
Tax equiv. for current year (see note 5)	\$	1,582,067					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)	347,245		4
Structures and Improvements (311)	5,937,267	35,179	5
Boiler Plant Equipment (312)	34,169,254	1,640,427	6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	6,236,737	337,551	8
Accessory Electric Equipment (315)	2,217,089	208,106	9
Miscellaneous Power Plant Equipment (316)	285,925	21,433	10
Total Steam Production Plant	49,193,517	2,242,696	
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)	283,027		18
Structures and Improvements (341)	555,071		19
Fuel Holders, Producers and Accessories (342)	951,524		20
Prime Movers (343)	9,386,400		21
Generators (344)	1,323,791		22
Accessory Electric Equipment (345)	1,097,020		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	13,596,833	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)			347,245	4
Structures and Improvements (311)	245,202		5,727,244	5
Boiler Plant Equipment (312)	653,303		35,156,378	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)	205,648		6,368,640	8
Accessory Electric Equipment (315)	37,541		2,387,654	9
Miscellaneous Power Plant Equipment (316)	38,414		268,944	10
Total Steam Production Plant	1,180,108	0	50,256,105	
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)			283,027	18
Structures and Improvements (341)			555,071	19
Fuel Holders, Producers and Accessories (342)			951,524	20
Prime Movers (343)			9,386,400	21
Generators (344)			1,323,791	22
Accessory Electric Equipment (345)			1,097,020	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	13,596,833	

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)	134,732		34
Structures and Improvements (361)	0		35
Station Equipment (362)	4,260,259		36
Storage Battery Equipment (363)	30,978		37
Poles, Towers and Fixtures (364)	1,414,784	76,644	38
Overhead Conductors and Devices (365)	3,092,328	82,393	39
Underground Conduit (366)	725,845	196,066	40
Underground Conductors and Devices (367)	2,680,041		41
Line Transformers (368)	4,114,330	150,069	42
Services (369)	1,548,889	59,648	43
Meters (370)	1,355,405	59,707	44
Installations on Customers' Premises (371)	304,803	5,553	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	2,079,749		47
Total Distribution Plant	21,742,143	630,080	
GENERAL PLANT			
Land and Land Rights (389)	216,411		48
Structures and Improvements (390)	995,281		49
Office Furniture and Equipment (391)	457,892		50
Computer Equipment (391.1)	776,944	62,351	51
Transportation Equipment (392)	972,629	156,450	52
Stores Equipment (393)	128,717	6,642	53
Tools, Shop and Garage Equipment (394)	286,947	28,629	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)			134,732 34
Structures and Improvements (361)			0 35
Station Equipment (362)	45,689		4,214,570 36
Storage Battery Equipment (363)			30,978 37
Poles, Towers and Fixtures (364)	23,408		1,468,020 38
Overhead Conductors and Devices (365)	43,846		3,130,875 39
Underground Conduit (366)	4,794		917,117 40
Underground Conductors and Devices (367)	12,777	(15,264)	2,652,000 41
Line Transformers (368)	36,308		4,228,091 42
Services (369)	6,525	1,534	1,603,546 43
Meters (370)	8,154		1,406,958 44
Installations on Customers' Premises (371)	15,677	14,351	309,030 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	23,261	(87,642)	1,968,846 47
Total Distribution Plant	220,439	(87,021)	22,064,763
GENERAL PLANT			
Land and Land Rights (389)			216,411 48
Structures and Improvements (390)			995,281 49
Office Furniture and Equipment (391)			457,892 50
Computer Equipment (391.1)	13,540		825,755 51
Transportation Equipment (392)	111,153		1,017,926 52
Stores Equipment (393)	90,787		44,572 53
Tools, Shop and Garage Equipment (394)			315,576 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)	1,570	3,895	55
Power Operated Equipment (396)	295,337		56
Communication Equipment (397)	414,910		57
Miscellaneous Equipment (398)	1,942		58
Other Tangible Property (399)	540,801		59
Total General Plant	5,089,381	257,967	
Total utility plant in service directly assignable	89,621,874	3,130,743	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 89,621,874	 3,130,743	

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)			5,465 55
Power Operated Equipment (396)			295,337 56
Communication Equipment (397)	27,988		386,922 57
Miscellaneous Equipment (398)			1,942 58
Other Tangible Property (399)			540,801 59
Total General Plant	243,468	0	5,103,880
Total utility plant in service directly assignable	1,644,015	(87,021)	91,021,581
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,644,015	(87,021)	91,021,581

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)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,529,483	42,283	38
Overhead Conductors and Devices (365)	1,043,751	63,949	39
Underground Conduit (366)	50,020	19,738	40
Underground Conductors and Devices (367)	136,499	218,874	41
Line Transformers (368)	11,640	8,558	42
Services (369)	2,828		43
Meters (370)	0	514	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	14,577	250,173	47
Total Distribution Plant	2,788,798	604,089	
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		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)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			1,571,766 38
Overhead Conductors and Devices (365)			1,107,700 39
Underground Conduit (366)			69,758 40
Underground Conductors and Devices (367)			355,373 41
Line Transformers (368)			20,198 42
Services (369)		(1,534)	1,294 43
Meters (370)			514 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			264,750 47
Total Distribution Plant	0	(1,534)	3,391,353
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 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	0	
Total utility plant in service directly assignable	2,788,798	604,089	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 2,788,798	 604,089	

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	0	0	0
Total utility plant in service directly assignable	0	(1,534)	3,391,353
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	(1,534)	3,391,353

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)	2,385,787	2.08%	121,312	1
Boiler Plant Equipment (312)	15,107,575	3.33%	1,154,272	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	4,708,280	2.97%	187,190	4
Accessory Electric Equipment (315)	1,277,513	2.63%	60,553	5
Miscellaneous Power Plant Equipment (316)	158,589	3.13%	8,684	6
Total Steam Production Plant	23,637,744		1,532,011	
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)	256,582	3.57%	19,816	13
Fuel Holders, Producers and Accessories (342)	238,894	3.57%	33,970	14
Prime Movers (343)	3,478,445	3.57%	335,095	15
Generators (344)	517,624	3.57%	47,259	16
Accessory Electric Equipment (345)	298,782	3.57%	39,163	17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	4,790,327		475,303	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0	2.94%		20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0	3.70%		22
Overhead Conductors and Devices (356)	0	3.33%		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	245,202	1,372			2,260,525	1
312	653,303	7,044	33,016		15,634,516	2
313					0	3
314	205,648		56		4,689,878	4
315	37,541		344		1,300,869	5
316	38,414				128,859	6
	1,180,108	8,416	33,416	0	24,014,647	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					276,398	13
342					272,864	14
343					3,813,540	15
344					564,883	16
345					337,945	17
346					0	18
	0	0	0	0	5,265,630	
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)	0			27
Station Equipment (362)	1,788,716	4.17%	176,700	28
Storage Battery Equipment (363)	5,105	5.00%	1,549	29
Poles, Towers and Fixtures (364)	1,191,836	3.67%	52,899	30
Overhead Conductors and Devices (365)	1,136,818	3.60%	112,018	31
Underground Conduit (366)	146,832	2.00%	16,356	32
Underground Conductors and Devices (367)	644,880	2.97%	78,730	33
Line Transformers (368)	1,622,340	3.00%	125,136	34
Services (369)	781,266	4.63%	72,979	35
Meters (370)	707,246	3.60%	49,723	36
Installations on Customers' Premises (371)	233,914	6.92%	20,848	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	713,500	3.91%	79,150	39
Total Distribution Plant	8,972,453		786,088	
GENERAL PLANT				
Structures and Improvements (390)	523,289	2.38%	23,688	40
Office Furniture and Equipment (391)	57,856	6.70%	30,679	41
Computer Equipment (391.1)	569,942	33.33%	151,441	42
Transportation Equipment (392)	738,421	15.00%	94,086	43
Stores Equipment (393)	96,745	6.70%	7,590	44
Tools, Shop and Garage Equipment (394)	44,712	6.70%	19,224	45
Laboratory Equipment (395)	263	6.70%	366	46
Power Operated Equipment (396)	126,863	12.50%	34,399	47
Communication Equipment (397)	157,728	20.00%	65,443	48
Miscellaneous Equipment (398)	1,532	6.70%	130	49
Other Tangible Property (399)	94,367	3.33%	18,009	50
Total General Plant	2,411,718		445,055	
Total accum. prov. directly assignable	39,812,242		3,238,457	

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					0 27
362	45,689		675		1,920,402 28
363					6,654 29
364	23,408	15,749	8,833	(543,180)	671,231 30
365	43,846	22,128	11,166	(350,000)	844,028 31
366	4,794	215	298		158,477 32
367	12,777	1,742	2,251		711,342 33
368	36,308		1,413		1,712,581 34
369	6,525	4,297	22		843,445 35
370	8,154	691	363		748,487 36
371	15,677	3,392	8,859		244,552 37
372					0 38
373	23,261	530	402	10,475	779,736 39
	220,439	48,744	34,282	(882,705)	8,640,935
390					546,977 40
391					88,535 41
391.1	13,540		3,116		710,959 42
392	111,153		500		721,854 43
393	90,787				13,548 44
394					63,936 45
395					629 46
396					161,262 47
397	27,988				195,183 48
398					1,662 49
399					112,376 50
	243,468	0	3,616	0	2,616,921
	1,644,015	57,160	71,314	(882,705)	40,538,133

**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>39,812,242</u></u>		<u><u>3,238,457</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>1,644,015</u>	<u>57,160</u>	<u>71,314</u>	<u>(882,705)</u>	<u>40,538,133</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
	0	0	0	0	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					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	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 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)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	551,090	3.67%	56,908	30
Overhead Conductors and Devices (365)	386,788	3.60%	38,726	31
Underground Conduit (366)	500	2.00%	1,198	32
Underground Conductors and Devices (367)	2,027	2.97%	7,304	33
Line Transformers (368)	175	3.00%	477	34
Services (369)	65	4.63%	96	35
Meters (370)	0	3.60%	9	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	285	3.91%	5,461	39
Total Distribution Plant	940,930		110,179	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			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		0	
Total accum. prov. directly assignable	940,930		110,179	

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
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					607,998 30
365					425,514 31
366					1,698 32
367					9,331 33
368					652 34
369					161 35
370					9 36
371					0 37
372					0 38
373					5,746 39
	0	0	0	0	1,051,109
390					0 40
391					0 41
391.1					0 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
	0	0	0	0	0
	0	0	0	0	1,051,109

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>940,930</u></u>		<u><u>110,179</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
	0	0	0	0	<u>1,051,109</u>

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)						0 1
7.2/12.5 kV (12kV)						0 2
14.4/24.9 kV (25kV)						0 3
Other:						
Overhead Primary 7.62/13.2 kV	163					163 4
Overhead Secondary	230					230 5
Underground Lines						
2.4/4.16 kV (4kV)						0 6
7.2/12.5 kV (12kV)						0 7
14.4/24.9 kV (25kV)						0 8
Other:						
Underground Primary 7.62/13.2 kV	60		3			63 9
Underground Secondary	49		3			52 10
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)						0 11
7.2/12.5 kV (12kV)						0 12
14.4/24.9 kV (25kV)						0 13
Other:						
NONE						0 14
Underground Lines						
2.4/4.16 kV (4kV)						0 15
7.2/12.5 kV (12kV)						0 16
14.4/24.9 kV (25kV)						0 17
Other:						
NONE						0 18
Transmission System						
Pole Lines						
34.5 kV						0 19
69 kV						0 20
115 kV						0 21
138 kV						0 22
Other:						
NONE						0 23
Underground Lines						
34.5 kV						0 24
69 kV						0 25
115 kV						0 26
138 kV						0 27
Other:						
NONE						0 28

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	52	8
Total	52	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	52	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	77,700	Thursday	01/22/2004	11:00	44,742	1
February	02	74,400	Thursday	02/05/2004	11:00	41,316	2
March	03	75,000	Tuesday	03/30/2004	10:00	44,141	3
April	04	76,400	Thursday	04/29/2004	11:00	41,017	4
May	05	80,200	Thursday	05/20/2004	13:00	41,044	5
June	06	88,000	Tuesday	06/08/2004	11:00	44,254	6
July	07	96,600	Thursday	07/22/2004	13:00	47,056	7
August	08	91,500	Monday	08/02/2004	13:00	48,262	8
September	09	90,600	Thursday	09/02/2004	13:00	47,065	9
October	10	83,900	Wednesday	10/06/2004	13:00	45,026	10
November	11	78,800	Tuesday	11/30/2004	11:00	43,063	11
December	12	80,700	Tuesday	12/14/2004	17:00	45,169	12
Total		993,800				532,155	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
------------------------	-----------------

15 minutes integrated	
-----------------------	--

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	303,436	1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	1	4
Internal Combustion Reciprocating	894	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	304,331	7
Purchases	227,824	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	532,155	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	512,990	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	336	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	336	23
Total Sold and Used	513,326	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	18,829	27
Total Energy Losses	18,829	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.5383%	29
Total Disposition of Energy	532,155	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				
RESIDENTIAL	RG-1	15,509	100,884	1
Total Sales for Residential Sales		15,509	100,884	
Commercial & Industrial				
COMMERCIAL	CG-1	1,642	61,411	2
COMMERCIAL & INDUSTRIAL	CP-1	56	23,584	3
COMMERCIAL & INDUSTRIAL	CP-2	30	34,120	4
COMMERCIAL & INDUSTRIAL	CP-3	37	236,569	5
COMMERCIAL & INDUSTRIAL	CP-4	2	50,986	6
SECURITY LIGHT	SL-1	344	1,371	7
Total Sales for Commercial & Industrial		2,111	408,041	
Public Street & Highway Lighting				
GENERAL & ORNAMENTAL	MS-1	1	4,065	8
Total Sales for Public Street & Highway Lighting		1	4,065	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		17,621	512,990	

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)	
0	0	8,118,391	215,696	8,334,087	1
0	0	8,118,391	215,696	8,334,087	
0	0	4,431,588	137,892	4,569,480	2
72,057	0	1,395,322	52,979	1,448,301	3
88,418	107,912	2,059,387	74,405	2,133,792	4
516,454	584,274	12,340,364	525,727	12,866,091	5
114,822	134,773	2,559,885	110,945	2,670,830	6
0	0	112,046	2,485	114,531	7
791,751	826,959	22,898,592	904,433	23,803,025	
0	0	535,884	8,211	544,095	8
0	0	535,884	8,211	544,095	
				0	9
0	0	0	0	0	
791,751	826,959	31,552,867	1,128,340	32,681,207	

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	Wisc. Pub. Service		Wisc. Pub. Service		1
Point of Delivery	MPU		MPU		2
Type of Power Purchased (firm, dump, etc.)	FIRM		NON-FIRM		3
Voltage at Which Delivered	69kV		69kV		4
Point of Metering	MPU		MPU		5
Total of 12 Monthly Maximum Demands -- kW	31,200		189,000		6
Average load factor	49.9693%		49.9812%		7
Total Cost of Purchased Power	292,000		2,479,397		8
Average cost per kWh	0.0257		0.0360		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,305	7,076	1,208	838	12
February			1,785	1,081	13
March			8,124	4,311	14
April			5,388	2,404	15
May			4,688	752	16
June			3,174	1,794	17
July			3,798	3,737	18
August			4,866	3,805	19
September			4,322	2,814	20
October			1,464	1,382	21
November			1,680	179	22
December			3,264	2,101	23
Total kWh (000)	4,305	7,076	43,761	25,198	24

					(d)			(e)	
Name of Vendor	ALLIANT							GLU	28
Point of Delivery	MPU							MPU	29
Voltage at Which Delivered	NON-FIRM							FIRM	30
Point of Metering	69kV							69kV	31
Type of Power Purchased (firm, dump, etc.)	MPU							MPU	32
Total of 12 Monthly Maximum Demands -- kW	1825							335000	33
Average load factor	48.5645%							49.9816%	34
Total Cost of Purchased Power	15,207							3,241,755	35
Average cost per kWh	0.0235							0.0265	36
On-Peak Hours (if applicable)									37
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak				38
January									39
February				4,049	6,558				40
March			40	4,752	6,680				41
April			151	4,340	6,707				42
May			6	4,072	7,267				43
June			113	4,310	6,440				44
July			45	4,165	7,184				45
August	151	141		4,367	6,874				46
September				4,169	6,721				47
October				4,327	6,976				48
November				4,055	6,826				49
December				4,247	7,144				50
Total kWh (000)	151	496		46,853	75,377				51

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	NSP		MISCONSIN ELECTRIC		1
Point of Delivery	MPU		MPU		2
Type of Power Purchased (firm, dump, etc.)	NON-FIRM		NON-FIRM		3
Voltage at Which Delivered	69kV		69kV		4
Point of Metering	MPU		MPU		5
Total of 12 Monthly Maximum Demands -- kW	44		14,000		6
Average load factor	49.8132%		48.6986%		7
Total Cost of Purchased Power	320		93,211		8
Average cost per kWh	0.0200		0.0187		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January				123	12
February					13
March					14
April		16		39	15
May				59	16
June					17
July					18
August			24	332	19
September				315	20
October			7	2,114	21
November				1,395	22
December				569	23
Total kWh (000)	0	16	31	4,946	24

					(d)	(e)		
Name of Vendor	WPPI							29
Point of Delivery	MPU							30
Voltage at Which Delivered	FIRM							31
Point of Metering	69kV							32
Type of Power Purchased (firm, dump, etc.)	MPU							33
Total of 12 Monthly Maximum Demands -- kW	54750							34
Average load factor	49.0724%							35
Total Cost of Purchased Power	1,331,596							36
Average cost per kWh	0.0679							37
On-Peak Hours (if applicable)								38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak				39
January	66	142						40
February	16							41
March	1,051							42
April	2,931							43
May	2,405	86						44
June	1,023	20						45
July	689	147						46
August	1,777							47
September	2,049	160						48
October	2,617							49
November	1,998							50
December	2,436							51
Total kWh (000)	19,058	555						52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	304,331	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	97	7
Date and Hour of Such Maximum Demand	7/22/2004 13	8
Load Factor	358.1545	9
Maximum Net Generation in Any One Day	1,291	10
Date of Such Maximum	7/22/2004	11
Number of Hours Generators Operated	8,760	12
Maximum Continuous or Dependable Capacity--kW	97	13
Is Plant Owned or Leased?		14
Total Production Expenses	10,186,769	15
Cost per kWh of Net Generation (\$)	33	16
Monthly Net Generation --- kWh (000):		
January	30,984	17
February	27,827	18
March	19,183	19
April	19,042	20
May	21,709	21
June	27,380	22
July	27,291	23
August	25,925	24
September	26,514	25
October	26,139	26
November	26,930	27
December	25,407	28
Total kWh (000)	304,331	29
Gas Consumed--Therms	180,253	30
Average Cost per Therm Burned (\$)	180,253.0000	31
Fuel Oil Consumed Barrels (42 gal.)	320	32
Average Cost per Barrel of Oil Burned (\$)	29.5400	33
Specific Gravity	33	34
Average BTU per Gallon	140,133	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0.0000	37
kWh Net Generation per Gallon of Fuel Oil	1	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	192,792	42
Average Cost per Ton (\$)	42.4500	43
Kind of Coal Used	BITUM/pc	44
Average BTU per Pound	13,008	45
Water Evaporated--Thousands of Pounds	2,927,911	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	10	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	1	50
Based on Coal Used Solely in Electric Generation	1	51
Average BTU per kWh Net Generation	13,090	52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0271	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Custer Str	Manitowoc	Manitowoc		1
Unit Identification	MPU3	MPU2	MPU1		2
Type of Generation	TURBINE	RECIP	STEAM		3
kWh Net Generation (000)	1	894	303,436		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	E	E	E		6
60-Minute Maximum Demand--kW (est. if not meas.)	1	11	64		7
Date and Hour of Such Maximum Demand	8/16/2004 13	6/8/2004 13	7/22/2004 13		8
Load Factor	0.1142	9.2777	541.2314		9
Maximum Net Generation in Any One Day	1	15	1,291		10
Date of Such Maximum	08/16/2004	06/08/2004	07/22/2004		11
Number of Hours Generators Operated	1	189	8,760		12
Maximum Continuous or Dependable Capacity--kW	22	11	64		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	32,108	154,662	9,999,999		15
Cost per kWh of Net Generation (\$)	32,108.0000	173.0000	32.9559		16
Monthly Net Generation --- kWh (000):					
January		233	30,751		17
February		138	27,689		18
March		2	19,181		19
April		37	19,005		20
May		20	21,689		21
June		143	27,237		22
July		114	27,177		23
August	1	37	25,887		24
September		118	26,396		25
October		15	26,124		26
November			26,930		27
December		37	25,370		28
Total kWh (000)	1	894	303,436		29
Gas Consumed--Therms	20	66,129	114,104		30
Average Cost per Therm Burned (\$)	0.7500	0.7500	0.7600		31
Fuel Oil Consumed Barrels (42 gal.)	10	310	0		32
Average Cost per Barrel of Oil Burned (\$)	27.7000	31.3700	0.0000		33
Specific Gravity	33	33	0		34
Average BTU per Gallon	140,133	140,133	0		35
Lubricating Oil Consumed--Gallons	0	0	0		36
Average Cost per Gallon (\$)	0.0000	0.0000	0.0000		37
kWh Net Generation per Gallon of Fuel Oil	1	1	0		38
kWh Net Generation per Gallon of Lubr. Oil	0	0	0		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N	N	Y		40
Coal consumed--tons (2,000 lbs.)			192,792		42
Average Cost per Ton (\$)			42.4500		43
Kind of Coal Used			Bitum/PC		44
Average BTU per Pound			13,008		45
Water Evaporated--Thousands of Pounds			2,927,911		46
Is Water Evaporated, Metered or Estimated?		M	M		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			9.6000		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			13,090		52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)	14.8459	0.0663	0.0270		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)	
Manitowoc	6	1956	900	900	Water Tube	Stoker	200	1
Manitowoc	7	1964	900	900	Water Tube	Stoker	200	2
Manitowoc	8	1991	1100	905	Water Tube	Sweep Air	220	3
Manitowoc	5	1952	450	750	Water Tube	Stoker	175	4
Total							795	

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)	
Custer Str	3	1999	Turbine	General Electric	5,105	32,767	1
Manitowoc	2	1985	Reciprocat	Transamerica DeLavel	450	7,313	2
Manitowoc	1	1985	Reciprocat	Transamerica DeLavel	450	7,313	3
Total						47,393	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators										
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's)		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
				(m)	(n)	kVA (o)				
1956	SC	3600	13800	134265	22000	27058	22000	22000	22000	1
1964	SC	3600	13800	138161	32000	35556	32000	32000	32000	2
										3
1950	SC	3600	13800	59703	10000	12500	10000	10000	10000	4
Total				332129	64000	75114	64000	64000	64000	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators								
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's)		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		(j)	(k)	kVA (l)				
1999	13,800	1	24,250	29,600	24,250	24,250	24,250	1
1985	13,800	395	5,250	6,563	5,250	5,250	5,250	2
1985	13,800	499	5,250	6,563	5,250	5,250	5,250	3
Total		895	34,750	42,726	34,750	34,750	34,750	

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	LAKEFNT	NE	REV BK3	A-EAST	A-WEST	1
Voltage--High Side	69	69	69	13,200	13,200	2
Voltage--Low Side	13	13	13	4,160	4,160	3
Num. Main Transformers in Operation	3	1	1	1	1	4
Total Capacity of Transformers in kVA	93,000	22,400	22,400	3,000	3,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	28,400	13,500	17,600	2,010	173	7
Dt and Hr of Such Maximum Demand	05/14/2004 10:00	07/22/2004 11:00	07/22/2004 14:00	07/22/2004 13:00	03/24/2004 10:00	8 9
Kwh Output						10 11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	CUSTER ST	Dewey	MIRRO	MIRRO BK2	MIRRO BK3	16
Voltage--High Side	69	69	69	69	69	17
Voltage--Low Side	13	13	4,160	4,160	4,160	18
Num. of Main Transformers in Operation	1	1	3	1	1	19
Total Capacity of Transformers in kVA	22,400	22,400	9,999	3,000	5,000	20
Number of Spare Transformers on Hand	0	0	1	0	0	21
15-Minute Maximum Demand in kW	16,000	14,000	6,500	0	0	22
Dt and Hr of Such Maximum Demand	07/21/2004 10:00	07/22/2004 10:00	11/16/2004 11:00			23 24
Kwh Output						25 26

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	REV BK 4					31
Voltage--High Side	69					32
Voltage--Low Side	13					33
Num. of Main Transformers in Operation	1					34
Capacity of Transformers in kVA	22,400					35
Number of Spare Transformers on Hand	0					36
15-Minute Maximum Demand in kW	9,600					37
Dt and Hr of Such Maximum Demand	12/02/2004 11:00					38 39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	18,084	2,636	249,923	1
Acquired during year	382	83	7,050	2
Total	18,466	2,719	256,973	3
Retired during year	58	9	5,158	4
Sales, transfers or adjustments increase (decrease)	5			5
Number end of year	18,413	2,710	251,815	6
Number end of year accounted for as follows:				7
In customers' use	17,338	2,298	203,965	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	1,075	412	47,850	12
Total end of year	18,413	2,710	251,815	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	1,460	774,091	1
Sodium Vapor	200	606	660,962	2
Sodium Vapor	250	1,242	1,585,532	3
Total		3,308	3,020,585	
Ornamental				
Sodium Vapor	70	256	782,865	4
Sodium Vapor	100	354	144,697	5
Sodium Vapor	200	425	421,407	6
Sodium Vapor	250	329	344,142	7
Total		1,364	1,693,111	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Other Operating Revenues (Electric) (Page E-02)

General footnotes

Other Electric Revenue-Steam & Hot Water Sales-Account 456 amount is less Steam Expenses-Accounts (695-698) and Accounts (802-812) = \$17,949

Other Electric Revenue-State of Wisconsin Sales Tax Allowance-Electric Fund = \$6,160 and Steam Fund = \$542

Electric Operation & Maintenance Expenses (Page E-03)

General footnotes

Accounts 695-698 Steam Distribution and Accounts 802-812 District Heating Expense are net against the steam and hot water sales revenue in Account 456 on Page E-2. Total expenses in these accounts equal \$17,949.

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 500 - Contract engineer used on plant expansion in 2004, more than in the past.

Account 502 - Increased services needed.

Account 506 - Contracted services needed more in 2004.

Account 511 - Major maintenance issues.

Account 512 - Major maintenance issues.

Account 513 - Major maintenance issues.

Account 547 - Less use of these units.

Account 553 - Maintenance requirements down.

Account 554 - Maintenance requirements down.

Account 557 - Needed services went down.

Account 580 - System study in 2004.

Account 582 - Personnel & material needs were high in 2003.

Account 583 - Personnel & material needs were high in 2003.

Account 584 - Personnel & material needs were high in 2003.

Account 586 - More emphasis on this in 2004.

Account 590 - Sizeable inventory adjustment need in 2003.

Account 591 - Sizeable inventory adjustment need in 2003.

Account 592 - Sizeable inventory adjustment need in 2003.

Account 593 - Sizeable inventory adjustment need in 2003.

Account 594 - Sizeable inventory adjustment need in 2003.

Account 595 - Sizeable inventory adjustment need in 2003.

Account 596 - Sizeable inventory adjustment need in 2003.

Account 904 - More write-offs in 2003.

Account 905 - More emphasis in 2003.

Account 928 - Electric rate case.

Account 930 - Association fees increased.

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

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

City of Manitowoc billed the Utility based on tax rate of \$19.0810

ELECTRIC OPERATING SECTION FOOTNOTES

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 - Ash Hydrating System, Water Treatment Equipment, Machine Shop, Rebuild Bunker.
- Account 314 - Turbine 6 upgrade.
- Account 315 - Replace 4160V Transformer and Power Plant Electric Upgrade
- Account 366 - Numerous Additions
- Account 368 - Numerous Additions
- Account 392 - New trucks #7, 12, 26

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

- Account 311 - Removal of part of the building for expansion purposes.
- Account 312 - Change out of water treatment equipment.
- Account 314 - Turbine upgrade.
- Account Retire Trucks #7, 8, 12, 26

If Adjustments for any account are nonzero, please explain.

- Account 367 - Move to Plant Financed by Contributions.
- Account 369 - Move to Plant Financed by Contributions.
- Account 371 - Move between plant accounts.
- Account 373 - Move between plant accounts.

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 367 - Numerous additions
- Account 373 - Numerous additions

If Adjustments for any account are nonzero, please explain.

- Account 369 - Moved to Plant Financed by Utility

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

If Adjustments for any account are nonzero, please explain.

- Account 364 - PSC Docket 05-US-105
- Account 365 - PSC Docket 05-US-105
- Account 373 - Move between plant accounts

Production Statistics (Page E-22)

General footnotes

Total production expenses for Manitowoc-MPU1 - Steam Should be \$12,670,555.32

For Number of Hours Generators Operated, 8,760 is the maximum for one generator running 24 hours per day 365 days a year. If amount entered exceeds 8,760, please confirm the amount reported is for more than one generator.

The number of hours for year 2004 was 8784 because of leap year 2/29/04.

Substation Equipment (Page E-27)

General footnotes

Kwh Output data is not recorded.