



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MENASHA ELECTRIC & WATER UTILITIES

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

For the Year Ended: DECEMBER 31, 2000

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MENASHA ELECTRIC & WATER UTILITIES

Utility Address: 321 MILWAUKEE STREET

P.O. BOX 340

MENASHA, WI 54952

When was utility organized? 3/1/1905

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SANDRA A BRINK

Title: MANAGER OF BUSINESS OPERATIONS

Office Address:

321 MILWAUKEE STREET

P.O. BOX 340

MENASHA, WI 54952

Telephone: (920) 967 - 4785

Fax Number: (920) 967 - 4807

E-mail Address: sbrink@wppisys.org

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: SCHENCK AND ASSOCIATES

Title:

Office Address: SCHENCK AND ASSOCIATES

200 SOUTH WASHINGTON STREET

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address: www.schenckcpa.com

Date of most recent audit report: 2/19/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS R RYDZEWSKI

Title: GENERAL MANAGER

Office Address:

321 MILWAUKEE STREET

P.O. BOX 340

MENASHA, WI 54952

Telephone: (920) 967 - 5177

Fax Number: (920) 967 - 4807

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR MARK L ALLWARDT, VICE PRESIDENT

MR DON J GRIESBACH, SECRETARY

MR JOE F LAUX, COMMISSIONER

MR STANLEY C MARTENSON, PRESIDENT

MS CARLA R VERBRICK, COMMISSIONER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	28,859,061	27,771,093	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	24,987,742	23,721,502	2
Depreciation Expense (403)	1,133,252	1,049,519	3
Amortization Expense (404-407)	11,478	2,412	4
Taxes (408)	1,117,174	1,110,982	5
Total Operating Expenses	27,249,646	25,884,415	
Net Operating Income	1,609,415	1,886,678	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,609,415	1,886,678	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,823	1,346	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	251,142	286,730	10
Miscellaneous Nonoperating Income (421)	(21)	(47)	11
Total Other Income	252,944	288,029	
Total Income	1,862,359	2,174,707	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	6,806	3,485	13
Total Miscellaneous Income Deductions	6,806	3,485	
Income Before Interest Charges	1,855,553	2,171,222	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	497,491	526,620	14
Amortization of Debt Discount and Expense (428)	52,188	52,188	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	87	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	549,679	578,895	
Net Income	1,305,874	1,592,327	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,909,955	12,296,630	20
Balance Transferred from Income (433)	1,305,874	1,592,327	21
Miscellaneous Credits to Surplus (434)	0	28,191	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	1,525	7,193	25
Total Unappropriated Earned Surplus End of Year (216)	15,214,304	13,909,955	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC	217,328	5
WATER	33,814	6
Total (Acct. 419):	251,142	
Miscellaneous Nonoperating Income (421):		
ELECTRIC INSUFFICIENTS	(21)	7
Total (Acct. 421):	(21)	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW DUES RELATING TO LEGISLATIVE ACTIVITY	6,806	9
Total (Acct. 426):	6,806	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
WORK DONE FOR THE CITY OF MENASHA	1,525	13
Total (Acct. 439)--Debit:	1,525	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,680	4,566			7,246	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,690	3,694			5,384	3
Materials	411	(372)			39	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,101	3,322	0	0	5,423	
Net income (or loss)	579	1,244	0	0	1,823	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,157,698	25,701,363	0	0	28,859,061	1
Less: interdepartmental sales	2,115	91,661	0	0	93,776	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	1,056	3,125			4,181	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,154,527	25,606,577	0	0	28,761,104	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	856,019	13,558	869,577	1
Electric operating expenses	1,562,982	235,297	1,798,279	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	2,747		2,747	6
Other nonutility expenses			0	7
Water utility plant accounts	29,186		29,186	8
Electric utility plant accounts	150,040		150,040	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	248,855	(248,855)	0	18
All other accounts	873		873	19
Total Payroll	2,850,702	0	2,850,702	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	41,229,224	38,287,562	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	18,725,492	17,699,860	2
Net Utility Plant	22,503,732	20,587,702	
Utility Plant Acquisition Adjustments (117-118)	94,900	18,261	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	22,598,632	20,605,963	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	613,055	350,979	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	613,055	350,979	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,482	980	8
Special Funds (125-128)	3,168,235	5,219,036	9
Total Other Property and Investments	3,782,772	5,570,995	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	654,647	93,946	10
Special Deposits (132-134)	1,000	1,000	11
Working Funds (135)	4,125	4,150	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,509,621	2,294,096	15
Other Accounts Receivable (143)	11,026	8,751	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,000	3,000	17
Receivables from Municipality (145)	88,144	98,795	18
Materials and Supplies (151-163)	500,063	331,110	19
Prepayments (165)	62,676	37,382	20
Interest and Dividends Receivable (171)	30,605	48,344	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	3,858,907	2,914,574	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	522,344	574,532	24
Other Deferred Debits (182-186)	1,101,724	1,104,745	25
Total Deferred Debits	1,624,068	1,679,277	
Total Assets and Other Debits	31,864,379	30,770,809	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	637,438	657,438	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	15,214,304	13,909,955	28
Total Proprietary Capital	15,851,742	14,567,393	
LONG-TERM DEBT			
Bonds (221-222)	9,575,000	10,230,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	9,575,000	10,230,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,943,773	1,821,192	33
Payables to Municipality (233)	2,935	5,664	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	893,813	893,813	36
Interest Accrued (237)	164,193	174,018	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)	85,043	0	40
Miscellaneous Current and Accrued Liabilities (242)	71,029	2,583	41
Total Current and Accrued Liabilities	3,160,786	2,897,270	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	82,945	3,600	43
Other Deferred Credits (253)	1,830,144	1,720,450	44
Total Deferred Credits	1,913,089	1,724,050	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,363,762	1,352,096	49
Total Liabilities and Other Credits	31,864,379	30,770,809	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	12,399,895	0	0	27,759,484	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)				163,015	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	36,643			870,187	7
Total Utility Plant	12,436,538	0	0	28,792,686	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,983,559	0	0	14,741,933	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,983,559	0	0	14,741,933	
Net Utility Plant	8,452,979	0	0	14,050,753	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	3,764,531	13,935,329			17,699,860	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	257,693	875,559			1,133,252	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,073				13,073	6
Accruals charged other						7
accounts (specify):						8
TRANSPORT/POWER OP CLEARII	7,264	21,143			28,407	9
Salvage	1,082	24,181			25,263	10
Other credits (specify):						11
COMPUTER EQUIPMENT	(5,401)	5,401			0	12
Total credits	273,711	926,284	0	0	1,199,995	13
Debits during year						14
Book cost of plant retired	59,746	192,357			252,103	15
Cost of removal	1,397	27,994			29,391	16
Other debits (specify):						17
ADJUSTMENTS	(6,460)	(100,671)			(107,131)	18
Total debits	54,683	119,680	0	0	174,363	19
Balance End of Year	3,983,559	14,741,933	0	0	18,725,492	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land and Land Rights	350,979	262,076		613,055	2
Total Nonutility Property (121)	350,979	262,076	0	613,055	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	350,979	262,076	0	613,055	

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

Particulars (a)	Amount (b)	
Balance first of year	3,000	1
Additions:		
Provision for uncollectibles during year	7,661	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	7,661	
Deductions:		
Accounts written off during the year: Utility Customers	7,661	5
Accounts written off during the year: Others		6
Total accounts written off	7,661	
Balance end of year	3,000	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			430,062		430,062	254,585	3
Total Electric Utility					430,062	254,585	

Account	Total End of Year	Amount Prior Year	
Electric utility total	430,062	254,585	1
Water utility (154)	70,001	76,525	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	500,063	331,110	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 Revenue Bond Electric	35,706	428	255,895	1
1996 Revenue Bond Water	16,481	428	266,449	2
Total			522,344	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	657,438	1
Changes during year (explain):		
MONEY GIVEN TO CITY FOR STARTUP FUNDS	(20,000)	2
Balance end of year	637,438	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water Bond Issue	09/01/1996	09/01/2017	5.28%	4,740,000	1
Electric Bond Issue	09/01/1996	09/01/2008	4.94%	4,835,000	2
Total Bonds (Account 221):				9,575,000	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 9,575,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	893,813	1
Accruals:		
Charged water department expense	361,644	2
Charged electric department expense	755,530	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,117,174	
Taxes paid during year:		
County, state and local taxes	889,270	6
Social Security taxes	188,373	7
PSC Remainder Assessment	34,717	8
Other (explain):		
Utility Tax	4,814	9
Total payments and other debits	1,117,174	
Balance end of year	893,813	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Joint Bond Issue Electric	87,470	244,223	251,498	80,195	1
Joint Bond Issue Water	86,548	253,268	255,818	83,998	2
Subtotal	174,018	497,491	507,316	164,193	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST ON WI WITHHOLDING TAX	0			0	5
Subtotal	0	0	0	0	
Total	174,018	497,491	507,316	164,193	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	913,338	414,341	24,417	0	0	1,352,096	1
Add credits during year:							
For Services		11,666				11,666	2
For Mains						0	3
Other (specify):							
TRANSFER FROM TRANSMISSION		24,417				24,417	4
Deduct charges (specify):							
TRANSFER TO DISTRIBUTION			24,417			24,417	5
Balance End of Year	913,338	450,424	0	0	0	1,363,762	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
MISCELLANEOUS STOCK	1,482	2
Total (Acct. 124):	1,482	
Sinking Funds (125):		
JOINT BOND REDEMPTION	775,215	3
JOINT DEBT SERVICE	984,000	4
TRANSMISSION RESERVE	74,283	5
WATER UTILITY RESERVE	13,808	6
OPERATING RESERVE	20,468	7
RELIABILITY RESERVE	1,659	8
ECONOMIC DEVELOPMENT	761	9
Total (Acct. 125):	1,870,194	
Depreciation Fund (126):		
JOINT DEPRECIATION	1,298,041	10
Total (Acct. 126):	1,298,041	
Other Special Funds (128):		
NONE		11
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		12
Total (Acct. 132):	0	
Other Special Deposits (134):		
POSTAGE ACCOUNT	1,000	13
Total (Acct. 134):	1,000	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	248,189	15
Electric	2,261,432	16
Sewer (Regulated)		17
Other (specify):		
NONE		18
Total (Acct. 142):	2,509,621	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work		20
Other (specify):		
INSURANCE BILLINGS	(5,278)	21
ACCOUNTS RECEIVABLE PROJECT SHARE	11,418	22
TAX ROLL WRITE OFFS	4,082	23
WI DEPT OF REVENUE USE TAX REFUND	804	24
Total (Acct. 143):		11,026
Receivables from Municipality (145):		
TAX ROLL WRITE OFFS	10,061	25
INTEREST TAX ROLL	1,006	26
SEWER USER FEES	77,077	27
Total (Acct. 145):		88,144
Prepayments (165):		
PREPAID PSC ADVANCE ASSESSMENT	28,569	28
PREPAID INSURANCE PREMIUM	28,575	29
PREPAID EQUIPMENT SUPPORT/MAINTENANCE	4,312	30
MISCELLANEOUS DEPOSITS	1,220	31
Total (Acct. 165):		62,676
Extraordinary Property Losses (182):		
NONE		32
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
CLEC APPLICATION	1,143	33
Total (Acct. 183):		1,143
Clearing Accounts (184):		
NONE		34
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		35
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
MISCELLANEOUS DEFERRED DEBITS	3,867	36
DEFERRED WATER TOWER PAINTING	34,167	37
RESIDENTIAL FIC PROGRAM	235,894	38

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Miscellaneous Deferred Debits (186):		
COMMERCIAL & INDUSTRIAL CONSERVATION PROGRAM	826,653	39
Total (Acct. 186):	1,100,581	
Payables to Municipality (233):		
SEWER USER FEE PAYABLE	2,935	40
Total (Acct. 233):	2,935	
Other Deferred Credits (253):		
ACCRUED PAYROLL & BENEFITS	180,144	41
DEFERRED CUSTOMER CONSERVATION	1,621,678	42
PUBLIC BENEFITS - LOW INCOME PROGRAM	14,161	43
PUBLIC BENEFITS - ENERGY CONSERVATION	14,161	44
Total (Acct. 253):	1,830,144	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	12,065,536	26,447,889	0	0	38,513,425	1
Materials and Supplies	73,263	342,323	0	0	415,586	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	3,874,045	14,338,631	0	0	18,212,676	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	913,338	444,591	0	0	1,357,929	6
Other (specify):					0	7
Average Net Rate Base	7,351,416	12,006,990	0	0	19,358,406	
Net Operating Income	546,053	1,063,362	0	0	1,609,415	8
Net Operating Income as a percent of Average Net Rate Base	7.43%	8.86%	N/A	N/A	8.31%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	647,438	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	14,562,129	3
Other (Specify):		4
Total Average Proprietary Capital	15,209,567	
Net Income		
Net Income	1,305,874	5
Percent Return on Proprietary Capital	8.59%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

The water adjustment includes items for prior year activity as well as plant transferred from electric.

The electric adjustment is for prior year activity, items purchased from WEPCO that had a used life, and items transferred to water.

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

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

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

Miscellaneous Deferred Debits include bank fees, credit transfers, & reimbursable expenses.

Identification and Ownership - Contacts (Page iv)

August 29, 2001

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

2000 Analytical Review DWCCA-3560-ELE

Dear Mrs. Brink:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\noproblem.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,134,862	1
Total Sales of Water	3,134,862	
Other Operating Revenues		
Forfeited Discounts (470)	4,812	2
Miscellaneous Service Revenues (471)	420	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,604	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	22,836	
Total Operating Revenues	3,157,698	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	74,249	8
Pumping Expenses (620-633)	209,944	9
Water Treatment Expenses (640-652)	894,061	10
Transmission and Distribution Expenses (660-678)	316,066	11
Customer Accounts Expenses (901-905)	78,240	12
Sales Expenses (910)	544	13
Administrative and General Expenses (920-932)	419,203	14
Total Operation and Maintenance Expenses	1,992,307	
Other Operating Expenses		
Depreciation Expense (403)	257,693	15
Amortization Expense (404-407)	0	16
Taxes (408)	361,645	17
Total Other Operating Expenses	619,338	
Total Operating Expenses	2,611,645	
NET OPERATING INCOME	546,053	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	4	18	1
Commercial				2
Industrial	1	1	33	3
Total Unmetered Sales to General Customers (460)	2	5	51	
Metered Sales to General Customers (461)				
Residential	4,704	213,275	932,682	4
Commercial	209	63,757	162,636	5
Industrial	34	448,227	798,086	6
Total Metered Sales to General Customers (461)	4,947	725,259	1,893,404	
Private Fire Protection Service (462)	49		81,738	7
Public Fire Protection Service (463)	4,819		512,670	8
Other Sales to Public Authorities (464)	36	14,083	41,594	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	362,206	603,290	11
Interdepartmental Sales (467)	1	624	2,115	12
Total Sales of Water	9,855	1,102,177	3,134,862	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
Sanitary District #4	Airport & Hwy 47	362,206	603,290
Total		362,206	603,290

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)	512,670	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)	512,670	
Forfeited Discounts (470):		
Customer late payment charges	4,812	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,812	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	420	7
Total Miscellaneous Service Revenues (471)	420	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,904	10
Other (specify):		
WATER TOWER LEASE	14,700	11
Total Other Water Revenues (474)	17,604	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	23,192	1
Operation Labor and Expenses (601)	47,345	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	1,220	6
Maintenance of Structures and Improvements (611)	1,371	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	1,121	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	74,249	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	9,787	14
Fuel for Power Production (621)	2,897	15
Power Production Labor and Expenses (622)	6	16
Fuel or Power Purchased for Pumping (623)	91,661	17
Pumping Labor and Expenses (624)	87,494	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,251	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	6,816	22
Maintenance of Structures and Improvements (631)	804	23
Maintenance of Power Production Equipment (632)	404	24
Maintenance of Pumping Equipment (633)	7,824	25
Total Pumping Expenses	209,944	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	26,229	26
Chemicals (641)	331,333	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	387,154	28
Miscellaneous Expenses (643)	10,458	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	17,065	31
Maintenance of Structures and Improvements (651)	44,067	32
Maintenance of Water Treatment Equipment (652)	77,755	33
Total Water Treatment Expenses	894,061	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	3,305	34
Storage Facilities Expenses (661)	5,775	35
Transmission and Distribution Lines Expenses (662)	12,382	36
Meter Expenses (663)	(970)	37
Customer Installations Expenses (664)	15,916	38
Miscellaneous Expenses (665)	69,867	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	3,305	41
Maintenance of Structures and Improvements (671)	3,782	42
Maintenance of Distribution Reservoirs and Standpipes (672)	22,379	43
Maintenance of Transmission and Distribution Mains (673)	125,549	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	25,257	46
Maintenance of Meters (676)	3,932	47
Maintenance of Hydrants (677)	16,547	48
Maintenance of Miscellaneous Plant (678)	9,040	49
Total Transmission and Distribution Expenses	316,066	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	1,110	50
Meter Reading Labor (902)	21,517	51
Customer Records and Collection Expenses (903)	54,558	52
Uncollectible Accounts (904)	1,055	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	78,240	
SALES EXPENSES		
Sales Expenses (910)	544	55
Total Sales Expenses	544	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	80,751	56
Office Supplies and Expenses (921)	11,443	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	8,487	59
Property Insurance (924)	4,924	60
Injuries and Damages (925)	14,843	61
Employee Pensions and Benefits (926)	252,625	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	16,422	65
Rents (931)	205	66
Maintenance of General Plant (932)	29,503	67
Total Administrative and General Expenses	419,203	
Total Operation and Maintenance Expenses	1,992,307	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		295,279	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,543	2
Net property tax equivalent		290,736	
Social Security		66,390	3
PSC Remainder Assessment		3,619	4
Other (specify): SEWER CHARGE		900	5
Total tax expense		361,645	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208600				3
County tax rate	mills		5.167900				4
Local tax rate	mills		11.370500				5
School tax rate	mills		9.940500				6
Voc. school tax rate	mills		1.967100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.654600				10
Less: state credit	mills		1.566900				11
Net tax rate	mills		27.087700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.370500				14
Combined School Tax Rate	mills		11.907600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.278100				17
Total Tax Rate	mills		28.654600				18
Ratio of Local and School Tax to Total	dec.		0.812369				19
Total tax net of state credit	mills		27.087700				20
Net Local and School Tax Rate	mills		22.005199				21
Utility Plant, Jan. 1	\$	11,358,877	11,358,877				22
Materials & Supplies	\$	57,483	57,483				23
Subtotal	\$	11,416,360	11,416,360				24
Less: Plant Outside Limits	\$	2,250	2,250				25
Taxable Assets	\$	11,414,110	11,414,110				26
Assessment Ratio	dec.		0.942900				27
Assessed Value	\$	10,762,364	10,762,364				28
Net Local & School Rate	mills		22.005199				29
Tax Equiv. Computed for Current Year	\$	236,828	236,828				30
Tax Equivalent per 1994 PSC Report	\$	295,279					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	295,279					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	85,506		6
Lake, River and Other Intakes (313)	14,178		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	150,759		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	250,445	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	34,967	4,235	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	70,112		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	597,851		17
Diesel Pumping Equipment (326)	3,527		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	706,457	4,235	
WATER TREATMENT PLANT			
Land and Land Rights (330)	21,563		21
Structures and Improvements (331)	951,046	189,043	22
Water Treatment Equipment (332)	2,091,721	331,757	23
Total Water Treatment Plant	3,064,330	520,800	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	246,732		24
Structures and Improvements (341)	202,770		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			85,506	6
Lake, River and Other Intakes (313)			14,178	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			150,759	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	250,445	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			39,202	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			70,112	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			597,851	17
Diesel Pumping Equipment (326)			3,527	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	710,692	
WATER TREATMENT PLANT				
Land and Land Rights (330)			21,563	21
Structures and Improvements (331)	1,028		1,139,061	22
Water Treatment Equipment (332)	22,509		2,400,969	23
Total Water Treatment Plant	23,537	0	3,561,593	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			246,732	24
Structures and Improvements (341)			202,770	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,612,514		26
Transmission and Distribution Mains (343)	3,925,816	79,005	27
Fire Mains (344)	0		28
Services (345)	620,931	10,115	29
Meters (346)	395,362	76,987	30
Hydrants (348)	346,642	8,054	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,350,767	174,161	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,466	6,472	35
Computer Equipment (391.1)	18,979		36
Transportation Equipment (392)	109,761	1,722	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	77,165	5,361	39
Laboratory Equipment (395)	27,389		40
Power Operated Equipment (396)	69,211		41
Communication Equipment (397)	14,039	12,751	42
SCADA Equipment (397.1)	35,169		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	359,179	26,306	
Total utility plant in service directly assignable	11,731,178	725,502	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,731,178	725,502	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,612,514 26
Transmission and Distribution Mains (343)	2,870	3,411	4,005,362 27
Fire Mains (344)			0 28
Services (345)	15		631,031 29
Meters (346)	27,323	(2,633)	442,393 30
Hydrants (348)	528	(4,808)	349,360 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	30,736	(4,030)	7,490,162
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)	4,950		8,988 35
Computer Equipment (391.1)			18,979 36
Transportation Equipment (392)		6,991	118,474 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	523		82,003 39
Laboratory Equipment (395)			27,389 40
Power Operated Equipment (396)			69,211 41
Communication Equipment (397)			26,790 42
SCADA Equipment (397.1)			35,169 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	5,473	6,991	387,003
Total utility plant in service directly assignable	59,746	2,961	12,399,895
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	59,746	2,961	12,399,895

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	72,078	1.67%	1,428	2
Lake, River and Other Intakes (313)	14,178	1.67%		3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	81,435	2.00%	3,015	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	167,691		4,443	
PUMPING PLANT				
Structures and Improvements (321)	27,303	2.50%	927	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	4,404	4.42%	3,099	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	111,199	4.42%	26,425	12
Diesel Pumping Equipment (326)	580	4.29%	151	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	143,486		30,602	
WATER TREATMENT PLANT				
Structures and Improvements (331)	464,511	2.70%	28,216	16
Water Treatment Equipment (332)	1,239,253	3.24%	72,782	17
Total Water Treatment Plant	1,703,764		100,998	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	54,710	2.50%	5,069	18
Distribution Reservoirs and Standpipes (342)	447,380	1.86%	29,993	19
Transmission and Distribution Mains (343)	502,121	0.93%	36,880	20
Fire Mains (344)	0			21
Services (345)	228,127	2.20%	13,772	22
Meters (346)	218,443	5.00%	20,944	23
Hydrants (348)	73,053	1.59%	5,533	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,523,834		112,191	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					73,506	2
313					14,178	3
314					0	4
315					0	5
316					84,450	6
317					0	7
	0	0	0	0	172,134	
321					28,230	8
322					0	9
323					7,503	10
324					0	11
325					137,624	12
326					731	13
327					0	14
328					0	15
	0	0	0	0	174,088	
331	1,028				491,699	16
332	22,509				1,289,526	17
	23,537	0	0	0	1,781,225	
341					59,779	18
342					477,373	19
343	2,870	1,397			534,734	20
344					0	21
345	15				241,884	22
346	27,323		1,072	(2,633)	210,503	23
348	528				78,058	24
349					0	25
	30,736	1,397	1,072	(2,633)	1,602,331	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	6,448	9.09%	748	27
Computer Equipment (391.1)	8,109	25.00%	4,745	28
Transportation Equipment (392)	82,664	4.67%	5,332	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	52,210	6.25%	4,974	31
Laboratory Equipment (395)	15,298	5.88%	1,610	32
Power Operated Equipment (396)	50,865	2.79%	1,932	33
Communication Equipment (397)	1,354	9.09%	1,856	34
SCADA Equipment (397.1)	8,808	9.09%	3,197	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	225,756		24,394	
Total accum. prov. directly assignable	3,764,531		272,628	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,764,531		272,628	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391	4,950			2,804	5,050	27
391.1					12,854	28
392				6,300	94,296	29
393					0	30
394	523				56,661	31
395					16,908	32
396			10	(10)	52,797	33
397					3,210	34
397.1					12,005	35
398					0	36
399					0	37
	5,473	0	10	9,094	253,781	
	59,746	1,397	1,082	6,461	3,983,559	
					0	38
	59,746	1,397	1,082	6,461	3,983,559	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		94,382		94,382	1
February		93,965		93,965	2
March		97,376		97,376	3
April		102,002		102,002	4
May		138,560		138,560	5
June		120,481		120,481	6
July		127,636		127,636	7
August		126,760		126,760	8
September		118,612		118,612	9
October		133,801		133,801	10
November		111,069		111,069	11
December		109,084		109,084	12
Total for year	0	1,373,728	0	1,373,728	
Less: Measured or estimated water used in main flushing and water treatment during year				50,427	13
Less: Other utility use				70,273	14
Other utility use explanation:					15
PLANT/OFFICE USE					
PLUS IN HOUSE SERVICE WATER FOR INJECTING CHEMICALS					
Water pumped into distribution system				1,253,028	16
Less: Water sold				1,102,177	17
Losses and unaccounted for				150,851	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				7,659	21
Date of maximum: 6/7/2000					22
Cause of maximum:					23
WISCONSIN TISSUE WAS USING 100% OF OUR WATER, NORMALLY WE ARE THEIR BACKUP BECAUSE THEY HAVE THEIR OWN WATER PLANT					
Minimum gallons pumped by all methods in any one day during reporting year				2,577	24
Date of minimum: 4/3/2000					25
Total KWH used for pumping for the year				1,957,737	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	1
Location	105 MANITOWOC STREET	105 MANITOWOC STREET	105 MANITOWOC STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1988	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	7,000	3,900	5,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1988	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	400	250	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #4	HIGH LIFT #5	INT LIFT #1	14
Location	105 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	15
Purpose	B	B	B	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	DELAVEL	ALLIS CHALMER	18
Year Installed	1988	1927	1988	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	1,500	6,300	21
Pump Motor or Standby Engine Mfr	US MOTORS	ALLIS CHALMER	US MOTORS	22 23
Year Installed	1988	1987	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	150	75	26

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT #6	LOW LIFT #7	LOW LIFT #8	14
Location	57 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1966	1966	1960	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,472	3,472	3,472	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	ELLIOT COMPANY	22 23
Year Installed	1966	1966	1960	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	50	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEARWELL1	CLEARWELL2	CLEARWELL3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1947	1967	1988	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons	500,000	100,000	3,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.5000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEARWELL4	ISLAND	MANITOWOC STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1927	1967	1929	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	153	154	6
Total capacity in gallons	200,000	750,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.000	290	0	0	0	290	1	
M	D	2.000	1,420	0	0	0	1,420	2	
M	D	4.000	5,021	0	0	0	5,021	3	
M	D	6.000	169,103	0	800	0	168,303	4	
P	D	6.000	13,268	800	0	0	14,068	5	
M	D	8.000	48,613	0	0	0	48,613	6	
P	D	8.000	1,083	0	0	0	1,083	7	
M	D	10.000	10,639	0	0	0	10,639	8	
P	D	10.000	6,043	0	0	0	6,043	9	
M	D	12.000	20,339	0	0	0	20,339	10	
M	T	12.000	9,204	0	0	0	9,204	11	
P	D	12.000	10,801	0	0	0	10,801	12	
M	D	16.000	6,471	0	0	0	6,471	13	
M	T	16.000	2,013	0	0	0	2,013	14	
P	T	16.000	0	0	0	0	0	15	
M	S	20.000	120	0	0	0	120	16	
M	T	20.000	8,682	0	0	0	8,682	17	
P	T	20.000	5,030	0	0	0	5,030	18	
M	S	24.000	500	0	0	0	500	19	
M	T	30.000	350	0	0	0	350	20	
P	T	30.000	130	0	0	0	130	21	
P	S	42.000	2,320	0	0	0	2,320	22	
Total Within Municipality			321,440	800	800	0	321,440		
Total Utility			321,440	800	800	0	321,440		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,461	0	10	0	3,451		1
M	1.000	1,058	4	0	0	1,062		2
M	1.250	30	0	0	0	30		3
M	1.500	39	0	0	0	39		4
M	2.000	68	0	0	0	68		5
M	2.500	1	0	0	0	1		6
M	3.000	5	0	0	0	5		7
M	4.000	32	0	0	0	32		8
M	6.000	13	0	0	0	13		9
M	8.000	7	0	0	0	7		10
M	10.000	2	0	0	0	2		11
M	12.000	1	0	0	0	1		12
Total Utility		4,717	4	10	0	4,711	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,845	576	498	133	5,056	1,029	1
0.750	16	0	0	0	16	0	2
1.000	70	4	0	(8)	66	4	3
1.250	1	0	0	0	1	0	4
1.500	42	4	6	(13)	27	10	5
2.000	48	10	9	(2)	47	19	6
3.000	20	4	3	(3)	18	7	7
4.000	9	3	1	5	16	4	8
6.000	2	0	0	0	2	2	9
8.000	0	0	0	0	0	0	10
10.000	3	0	0	0	3	1	11
Total:	5,056	601	517	112	5,252	1,076	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,817	131	2	7	0	99	5,056	1
0.750	3	6	0	0	5	2	16	2
1.000	32	24	2	5	0	3	66	3
1.250	0	0	1	0	0	0	1	4
1.500	1	17	4	3	0	2	27	5
2.000	2	24	10	7	1	3	47	6
3.000	0	7	6	5	0	0	18	7
4.000	0	0	9	5	2	0	16	8
6.000	0	0	2	0	0	0	2	9
8.000	0	0	0	0	0	0	0	10
10.000	0	0	1	0	0	2	3	11
Total:	4,855	209	37	32	8	111	5,252	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	379	3	4		378	2
Total Fire Hydrants	379	3	4	0	378	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	378
Number of distribution system valves end of year:	935
Number of distribution valves operated during year:	208

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 601 increased due to additional labor charged in this area.

Account 663 is negative due to the capitalization of meters and a portion of the expense allocated to the city.

Account 672 decreased because of less labor charged in this area and last year included \$9,600 for the cleaning and painting of the tank.

Account 675 decreased due to an inventory adjustment for materials.

Account 924 increased because last year included the capitalization of assets pertaining to the chlorine leak that was reimbursed through insurance

Account 932 increased due to snow removal charges, landscaping and additional labor.

Water Utility Plant in Service (Page W-08)

Account 331 additions include the construction of a wall in Electrical Room, Installing a ceiling heater in office, Wiring in the Diesel Room, Improving the lighting in Carbon Room and installation of eye washes in various rooms at the plant.

Account 332 additions include \$312,708 for the construction of a new chlorination system, as well as #2 Filter for Waste Piping System, and the installation of automatic controls for Sodium Silico Fluoride and Sodium Silicate Feeders.

Account 343 and 346 adjustments are for 1999 activity.

Account 343 adjustment also includes a transfer to 348.

Account 392 adjustment includes the transfer of a vehicle from electric to water.

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

Account 346 adjustment is for 1999 activity.

Account 391 adjustment includes a transfer of a copier from electric.

Account 392 adjustment includes a transfer of a vehicle from electric.

Pumping & Power Equipment (Page W-15)

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

Water Mains (Page W-17)

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

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

The adjustments reflect the actual year end count for meters. The meter totals from the prior year were incorrect and did not reflect the true instock quantity of meters stored in various locations.

Hydrants and Distribution System Valves (Page W-20)

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

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	25,306,595	1
Total Sales of Electricity	25,306,595	
Other Operating Revenues		
Forfeited Discounts (450)	11,809	2
Miscellaneous Service Revenues (451)	3,078	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	77,982	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	301,899	7
Total Other Operating Revenues	394,768	
Total Operating Revenues	25,701,363	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	20,929,963	8
Transmission Expenses (560-573)	133,730	9
Distribution Expenses (580-598)	777,610	10
Customer Accounts Expenses (901-905)	176,499	11
Sales Expenses (911-916)	172,724	12
Administrative and General Expenses (920-932)	804,909	13
Total Operation and Maintenance Expenses	22,995,435	
Other Expenses		
Depreciation Expense (403)	875,559	14
Amortization Expense (404-407)	11,478	15
Taxes (408)	755,529	16
Total Other Expenses	1,642,566	
Total Operating Expenses	24,638,001	
NET OPERATING INCOME	1,063,362	

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	11,809	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	11,809	
Miscellaneous Service Revenues (451):		
RECONNECTION FEES/FIRE PUMP FEEDER/TEMP SERVICE	3,078	3
Total Miscellaneous Service Revenues (451)	3,078	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
AMERITECH JOINT POLE CONTACTS	32,566	5
TDS JOINT POLE CONTACTS	699	6
TIME WARNER JOINT POLE CONTACTS	39,748	7
FIBER OPTICS LEASE	4,959	8
WI ELECTRIC POLE ATTACHMENT	10	9
Total Rent from Electric Property (454)	77,982	
Interdepartmental Rents (455):		
NONE		10
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRANSMISSION REVENUES	288,788	11
SEWER CALCULATION/ADJUSTMENTS	832	12
SALES TAX DISCOUNTS	12,279	13
Total Other Electric Revenues (456)	301,899	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	42,912	1
Fuel (501)	9,751	2
Steam Expenses (502)	119,957	3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)	79,123	6
Miscellaneous Steam Power Expenses (506)	87,977	7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)	9,068	10
Maintenance of Boiler Plant (512)	212,083	11
Maintenance of Electric Plant (513)	47,962	12
Maintenance of Miscellaneous Steam Plant (514)	5,228	13
Total Steam Power Generation Expenses	614,061	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)		14
Water for Power (536)		15
Hydraulic Expenses (537)		16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)		22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)		25
Fuel (547)		26
Generation Expenses (548)		27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	20,315,902	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	20,315,902	
Total Power Production Expenses	20,929,963	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	21,636	37
Load Dispatching (561)	54,900	38
Station Expenses (562)	410	39
Overhead Line Expenses (563)	3,992	40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)	14,161	42
Rents (567)	1,675	43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)	14,554	46
Maintenance of Overhead Lines (571)	22,402	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	133,730	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	217,070	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	154,992	51
Station Expenses (582)	24,462	52
Overhead Line Expenses (583)	16,657	53
Underground Line Expenses (584)	16,737	54
Street Lighting and Signal System Expenses (585)	3,694	55
Meter Expenses (586)	30,705	56
Customer Installations Expenses (587)	6,716	57
Miscellaneous Distribution Expenses (588)	193,414	58
Rents (589)	900	59
Maintenance Supervision and Engineering (590)	15,257	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	2,424	62
Maintenance of Overhead Lines (593)	67,116	63
Maintenance of Underground Lines (594)	15,706	64
Maintenance of Line Transformers (595)	646	65
Maintenance of Street Lighting and Signal Systems (596)	7,846	66
Maintenance of Meters (597)	3,268	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	777,610	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,696	69
Meter Reading Expenses (902)	49,960	70
Customer Records and Collection Expenses (903)	119,620	71
Uncollectible Accounts (904)	3,125	72
Miscellaneous Customer Accounts Expenses (905)	98	73
Total Customer Accounts Expenses	176,499	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	171,678	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	1,046	77
Total Sales Expenses	172,724	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	154,981	78
Office Supplies and Expenses (921)	13,117	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	33,848	81
Property Insurance (924)	47,435	82
Injuries and Damages (925)	44,774	83
Employee Pensions and Benefits (926)	409,691	84
Regulatory Commission Expenses (928)	1,153	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	62,067	87
Rents (931)	455	88
Maintenance of General Plant (932)	37,388	89
Total Administrative and General Expenses	804,909	
Total Operation and Maintenance Expenses	22,995,435	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		598,534	1
Social Security		121,983	2
Wisconsin Gross Receipts Tax		4,814	3
PSC Remainder Assessment		31,098	4
Other (specify): SEWER CHARGE		(900)	5
Total tax expense		<u>755,529</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet	Winnebago			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198200	0.208600			3
County tax rate	mills		4.215700	5.167900			4
Local tax rate	mills		11.072900	11.370500			5
School tax rate	mills		9.680000	9.940500			6
Voc. school tax rate	mills		1.915600	1.967100			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		27.082400	28.654600			10
Less: state credit	mills		1.136900	1.566900			11
Net tax rate	mills		25.945500	27.087700			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.072900	11.370500			14
Combined School Tax Rate	mills		11.595600	11.907600			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		22.668500	23.278100			17
Total Tax Rate	mills		27.082400	28.654600			18
Ratio of Local and School Tax to Total	dec.		0.837020	0.812369			19
Total tax net of state credit	mills		25.945500	27.087700			20
Net Local and School Tax Rate	mills		21.716892	22.005199			21
Utility Plant, Jan. 1	\$	25,136,295	71,518	25,064,777			22
Materials & Supplies	\$	250,256		250,256			23
Subtotal	\$	25,386,551	71,518	25,315,033			24
Less: Plant Outside Limits	\$	864,768		864,768			25
Taxable Assets	\$	24,521,783	71,518	24,450,265			26
Assessment Ratio	dec.		0.968200	0.942900			27
Assessed Value	\$	23,123,399	69,244	23,054,155			28
Net Local & School Rate	mills		21.716892	22.005199			29
Tax Equiv. Computed for Current Year	\$	508,815	1,504	507,311			30
Tax Equivalent per 1994 PSC Report	\$	598,534					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	598,534					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	6,795		4
Structures and Improvements (311)	1,217,617		5
Boiler Plant Equipment (312)	3,773,817		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	1,074,859		8
Accessory Electric Equipment (315)	429,178		9
Miscellaneous Power Plant Equipment (316)	11,379		10
Total Steam Production Plant	6,513,645	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)	2,587		20
Prime Movers (343)	1,863		21
Generators (344)	0		22
Accessory Electric Equipment (345)	26,199		23
Miscellaneous Power Plant Equipment (346)	2,655		24
Total Other Production Plant	33,304	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	215,246	3,000	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			6,795	4
Structures and Improvements (311)			1,217,617	5
Boiler Plant Equipment (312)			3,773,817	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			1,074,859	8
Accessory Electric Equipment (315)			429,178	9
Miscellaneous Power Plant Equipment (316)			11,379	10
Total Steam Production Plant	0	0	6,513,645	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			0	19
Fuel Holders, Producers and Accessories (342)			2,587	20
Prime Movers (343)			1,863	21
Generators (344)			0	22
Accessory Electric Equipment (345)			26,199	23
Miscellaneous Power Plant Equipment (346)			2,655	24
Total Other Production Plant	0	0	33,304	
TRANSMISSION PLANT				
Land and Land Rights (350)		(1,741)	216,505	25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	2,891,092	9,531	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	787,801	224,170	29
Overhead Conductors and Devices (356)	762,896	112,163	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	4,657,035	348,864	
DISTRIBUTION PLANT			
Land and Land Rights (360)	258,717	5,313	34
Structures and Improvements (361)	143,508	94,408	35
Station Equipment (362)	3,000,458	835,305	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,440,269	69,066	38
Overhead Conductors and Devices (365)	1,835,521	198,669	39
Underground Conduit (366)	242,435	23,964	40
Underground Conductors and Devices (367)	785,670	339,388	41
Line Transformers (368)	1,383,467	214,824	42
Services (369)	650,943	22,129	43
Meters (370)	589,742	86,969	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	198,456	32,422	47
Total Distribution Plant	10,529,186	1,922,457	
GENERAL PLANT			
Land and Land Rights (389)	219,496		48
Structures and Improvements (390)	1,996,287	23,099	49
Office Furniture and Equipment (391)	92,080	6,685	50
Computer Equipment (391.1)	211,420	5,314	51
Transportation Equipment (392)	392,516	89,177	52
Stores Equipment (393)	39,742		53
Tools, Shop and Garage Equipment (394)	78,888	12,660	54
Laboratory Equipment (395)	17,232	20,420	55
Power Operated Equipment (396)	40,265		56
Communication Equipment (397)	315,199	407,041	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)	16,709	(525,497)	2,358,417	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)	1,501		1,010,470	29
Overhead Conductors and Devices (356)	4,410	(8,985)	861,664	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	22,620	(536,223)	4,447,056	
DISTRIBUTION PLANT				
Land and Land Rights (360)		1,741	265,771	34
Structures and Improvements (361)			237,916	35
Station Equipment (362)		542,826	4,378,589	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	7,554	(340)	1,501,441	38
Overhead Conductors and Devices (365)	16,929	(4,822)	2,012,439	39
Underground Conduit (366)		(726)	265,673	40
Underground Conductors and Devices (367)	9,630	(10,005)	1,105,423	41
Line Transformers (368)	18,087	(5,515)	1,574,689	42
Services (369)			673,072	43
Meters (370)	4,833	(116)	671,762	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	411		230,467	47
Total Distribution Plant	57,444	523,043	12,917,242	
GENERAL PLANT				
Land and Land Rights (389)			219,496	48
Structures and Improvements (390)	9,637		2,009,749	49
Office Furniture and Equipment (391)	6,472		92,293	50
Computer Equipment (391.1)	36,512		180,222	51
Transportation Equipment (392)	59,672	(6,991)	415,030	52
Stores Equipment (393)			39,742	53
Tools, Shop and Garage Equipment (394)			91,548	54
Laboratory Equipment (395)			37,652	55
Power Operated Equipment (396)			40,265	56
Communication Equipment (397)			722,240	57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	3,403,125	564,396	
Total utility plant in service directly assignable	25,136,295	2,835,717	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	25,136,295	2,835,717	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	112,293	(6,991)	3,848,237
Total utility plant in service directly assignable	192,357	(20,171)	27,759,484
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	192,357	(20,171)	27,759,484

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	1,164,601	2.89%	35,189	1
Boiler Plant Equipment (312)	3,598,129	1.59%	60,004	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	1,062,267	1.05%	11,287	4
Accessory Electric Equipment (315)	413,213	2.94%	12,618	5
Miscellaneous Power Plant Equipment (316)	11,379	3.85%	0	6
Total Steam Production Plant	6,249,589		119,098	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	2,587	2.86%	0	14
Prime Movers (343)	1,863	3.33%	0	15
Generators (344)	0	2.50%		16
Accessory Electric Equipment (345)	9,027	2.94%	770	17
Miscellaneous Power Plant Equipment (346)	230	3.45%	91	18
Total Other Production Plant	13,707		861	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	1,077,332	3.50%	91,866	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	509,971	4.84%	43,518	22
Overhead Conductors and Devices (356)	341,005	3.48%	28,267	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					1,199,790	1
312					3,658,133	2
313					0	3
314					1,073,554	4
315					425,831	5
316					11,379	6
	0	0	0	0	6,368,687	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					2,587	14
343					1,863	15
344					0	16
345					9,797	17
346					321	18
	0	0	0	0	14,568	
352					0	19
353	16,709				1,152,489	20
354					0	21
355	1,501	725			551,263	22
356	4,410	1,134			363,728	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	1,928,308		163,651	
DISTRIBUTION PLANT				
Structures and Improvements (361)	55,962	2.84%	5,416	27
Station Equipment (362)	1,172,164	3.00%	110,686	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	763,776	5.56%	94,780	30
Overhead Conductors and Devices (365)	850,099	4.26%	92,062	31
Underground Conduit (366)	59,108	2.50%	6,351	32
Underground Conductors and Devices (367)	236,531	4.11%	38,862	33
Line Transformers (368)	496,319	2.73%	40,379	34
Services (369)	607,033	7.05%	55,471	35
Meters (370)	253,464	3.57%	22,518	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	96,813	6.39%	13,716	39
Total Distribution Plant	4,591,269		480,241	
GENERAL PLANT				
Structures and Improvements (390)	405,310	2.50%	50,075	40
Office Furniture and Equipment (391)	23,115	6.67%	6,149	41
Computer Equipment (391.1)	206,638	5.19%	10,160	42
Transportation Equipment (392)	271,689	4.36%	17,609	43
Stores Equipment (393)	14,386	4.00%	1,590	44
Tools, Shop and Garage Equipment (394)	52,814	5.88%	5,011	45
Laboratory Equipment (395)	6,671	3.33%	914	46
Power Operated Equipment (396)	1,893	8.77%	3,535	47
Communication Equipment (397)	169,940	8.33%	43,209	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,152,456		138,252	
Total accum. prov. directly assignable	13,935,329		902,103	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	22,620	1,859	0	0	2,067,480	
361					61,378	27
362					1,282,850	28
363					0	29
364	7,554	8,040	10,073	4,912	857,947	30
365	16,929	9,534	4,453	2,263	922,414	31
366					65,459	32
367	9,630	3,445	137	42,891	305,346	33
368	18,087	4,848		34,166	547,929	34
369			2,665	7,103	672,272	35
370	4,833			7,895	279,044	36
371					0	37
372					0	38
373	411	204	653	4,314	114,881	39
	57,444	26,071	17,981	103,544	5,109,520	
390	9,637				445,748	40
391	6,472			3,667	26,459	41
391.1	36,512	64			180,222	42
392	59,672		6,200	(6,540)	229,286	43
393					15,976	44
394					57,825	45
395					7,585	46
396					5,428	47
397					213,149	48
398					0	49
399					0	50
	112,293	64	6,200	(2,873)	1,181,678	
	192,357	27,994	24,181	100,671	14,741,933	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>13,935,329</u></u>		<u><u>902,103</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	192,357	27,994	24,181	100,671	14,741,933

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-1.46	11.08	1
7.2/12.5 kV (12kV)	5.85	55.39	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV		7.63	9
69 kV			10
115 kV			11
138 kV	0.59	15.66	12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	78	Thursday	01/20/2000	19:00	49,989	1
February	02	80	Monday	02/07/2000	19:00	48,216	2
March	03	78	Wednesday	03/01/2000	19:00	50,663	3
April	04	76	Friday	04/07/2000	18:00	47,934	4
May	05	78	Monday	05/08/2000	18:00	49,376	5
June	06	81	Friday	06/23/2000	13:00	49,950	6
July	07	86	Friday	07/14/2000	14:00	50,801	7
August	08	85	Thursday	08/31/2000	15:00	53,449	8
September	09	81	Monday	09/18/2000	15:00	49,853	9
October	10	79	Tuesday	10/10/2000	15:00	50,399	10
November	11	81	Thursday	11/30/2000	19:00	48,596	11
December	12	83	Wednesday	12/06/2000	18:00	49,779	12
Total	966					599,005	

System Name Menasha Electric Utility

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

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power System, Inc -WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	19,106	1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	19,106	7
Purchases	599,005	8
Interchanges:		9
In (gross)		9
Out (gross)	19,106	10
Net	(19,106)	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	599,005	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	586,339	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	56	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	230	22
Total Used by Company	286	23
Total Sold and Used	586,625	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	12,380	27
Total Energy Losses	12,380	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.0668%	29
Total Disposition of Energy	599,005	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)	(f)
Residential Sales					
MS-2	MS-2	15	14	1	
RG-1	RG-1	6,489	45,896	2	
RG-2	RG-2	64	424	3	
Total Sales for Residential Sales		6,568	46,334		
Commercial & Industrial					
CG-1	CG-1	629	10,806	4	
CG-2	CG-2	10	30	5	
CP-1	CP-1	46	11,743	6	
CP-2 (INCLUDES INTERDEPARTMENTAL)	CP-2	34	516,099	7	
MS-2	MS-2	93	96	8	
Total Sales for Commercial & Industrial		812	538,774		
Public Street & Highway Lighting					
MS-1	MS-1	2	1,160	9	
MS-3	MS-3	2	71	10	
Total Sales for Public Street & Highway Lighting		4	1,231		
Sales for Resale					
WPPI GENERATION CREDITS	AA-1	1	1	11	
Total Sales for Sales for Resale		1	1		
TOTAL SALES FOR ELECTRICITY		7,385	586,340		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,018	12	1,030	1
		3,010,612	142,770	3,153,382	2
		26,662	1,245	27,907	3
0	0	3,038,292	144,027	3,182,319	
		719,819	32,498	752,317	4
		3,736	173	3,909	5
		607,078	36,877	643,955	6
		17,639,090	1,540,974	19,180,064	7
		7,961	183	8,144	8
0	0	18,977,684	1,610,705	20,588,389	
		107,305	3,404	110,709	9
		4,648	203	4,851	10
0	0	111,953	3,607	115,560	
		1,420,327		1,420,327	11
0	0	1,420,327	0	1,420,327	
0	0	23,548,256	1,758,339	25,306,595	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	Butte Des Morts		Forest Junction		2
Type of Power Purchased (firm, dump, etc.)	Firm		Firm		3
Voltage at Which Delivered	138,000		138,000		4
Point of Metering	Northside/Tayco		Melissa		5
Total of 12 Monthly Maximum Demands -- kW	899,341		110,304		6
Average load factor	82.3812%		72.2275%		7
Total Cost of Purchased Power	18,081,153		2,234,749		8
Average cost per kWh	0.0334		0.0384		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	18,988	26,107	2,191	2,703	12
February	19,693	24,569	1,918	2,037	13
March	21,279	25,565	1,930	1,890	14
April	18,273	25,699	1,788	2,174	15
May	19,940	25,227	1,997	2,212	16
June	20,305	24,916	2,261	2,467	17
July	18,609	27,025	2,228	2,940	18
August	21,950	25,949	2,779	2,770	19
September	18,571	26,198	2,249	2,835	20
October	19,993	25,411	2,373	2,623	21
November	18,821	24,539	2,464	2,772	22
December	18,044	25,177	2,846	3,712	23
Total kWh (000)	234,466	306,382	27,024	31,135	24
					25
					26
					27
					28
	(d)		(e)		
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	19,106	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	20,130	7
Date and Hour of Such Maximum Demand	7/27/2000 9	8
Load Factor	0.1083	9
Maximum Net Generation in Any One Day	306,620	10
Date of Such Maximum	7/17/2000	11
Number of Hours Generators Operated	3,030	12
Maximum Continuous or Dependable Capacity--kW	23,000	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	1,211	21
June	4,288	22
July	5,658	23
August	3,165	24
September	0	25
October	0	26
November	464	27
December	4,320	28
Total kWh (000)	19,106	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	9,756	42
Average Cost per Ton (\$)	54.2400	43
Kind of Coal Used	Bituminous	44
Average BTU per Pound	13,589	45
Water Evaporated--Thousands of Pounds	3,591	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	16,035	52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0220	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	Menasha			1
Unit Identification	1			2
Type of Generation	STEAM			3
kWh Net Generation (000)	19,106			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	20,130			7
Date and Hour of Such Maximum Demand	7/27/2000 9			8
Load Factor	0.1083			9
Maximum Net Generation in Any One Day	306,620			10
Date of Such Maximum	07/17/2000			11
Number of Hours Generators Operated	3,030			12
Maximum Continuous or Dependable Capacity--kW	23,000			13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)	0.0000			16
Monthly Net Generation --- kWh (000):				17
January				18
February				19
March				20
April				21
May	1,211			22
June	4,288			23
July	5,658			24
August	3,165			25
September				26
October				27
November	464			28
December	4,320			29
Total kWh (000)	19,106			30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)				33
Average Cost per Barrel of Oil Burned (\$)				34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)				38
kWh Net Generation per Gallon of Fuel Oil				39
kWh Net Generation per Gallon of Lubr. Oil				40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
Coal consumed--tons (2,000 lbs.)	9,756			42
Average Cost per Ton (\$)	54.2400			43
Kind of Coal Used	Bituminous			44
Average BTU per Pound	13,589			45
Water Evaporated--Thousands of Pounds	3,591			46
Is Water Evaporated, Metered or Estimated?	M			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	10.1300			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	16,035			52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.0220			54

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	
Menasha	2	1949	625	750	Wickes	Stoker	75	1
Menasha	3	1956	625	835	Springfiel	Stoker	100	2
Menasha	4	1964	850	900	Riley	Stoker	143	3
Menasha	1	1949	625	750	Wickes	Stoker	75	4
Total							393	

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Ahnaip	Meadows	Melissa	Milwaukee	Northside	1
Voltage--High Side	34	138	138	34	138	2
Voltage--Low Side	13	13	13	4	34	3
Num. Main Transformers in Operation	2	1	1	3	2	4
Capacity of Transformers in kVA	5	22	22	5	50	5
Number of Spare Transformers on Hand	0	0	0	0	1	6
15-Minute Maximum Demand in kW	1,250		3,500		7,100	7
Dt and Hr of Such Maximum Demand	10/30/2000		08/31/2000		03/02/2000	8
	12:00		21:00		19:00	9
Kwh Output	5,000		13,306		28,418	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation	Pwr Plant	Tayco			16
Voltage--High Side	13	138			17
Voltage--Low Side	4	34			18
Num. of Main Transformers in Operation	1	2			19
Capacity of Transformers in kVA	16	50			20
Number of Spare Transformers on Hand	0	0			21
15-Minute Maximum Demand in kW	10,100	14,000			22
Dt and Hr of Such Maximum Demand	07/27/2000	04/04/2000			23
	09:00	21:00			24
Kwh Output	20,130	55,360			25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					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	7,161	989	83,151	1
Acquired during year	340	61	7,116	2
Total	7,501	1,050	90,267	3
Retired during year	171	33	1,789	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	7,330	1,017	88,478	6
Number end of year accounted for as follows:				7
In customers' use	7,198	856	66,265	8
In utility's use	20	8	1,400	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	112	153	20,813	12
Total end of year	7,330	1,017	88,478	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	892	628,416	1
Sodium Vapor	250	286	357,050	2
Total		1,178	985,466	
Ornamental				
Sodium Vapor	100	5	2,430	3
Sodium Vapor	150	163	116,708	4
Sodium Vapor	250	45	55,657	5
Total		213	174,795	
Other				
Sodium Vapor	150	56	40,416	6
Sodium Vapor	250	50	63,191	7
Sodium Vapor	400	2	2,396	8
Total		108	106,003	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 501 decreased from last year because of a coal rebate in 2000 and in 1999 we had temporary help during the year and operated our plant for year end.

Account 502 and 505 increased due to additional wages charged in this area.

Account 511 decreased due to less payroll charges in this area and in 1999 we had an expenditure to replace siding.

Account 512 increased due to several boiler repairs that were needed due to the poor quality of coal. Repairs included retubing of the #4 boiler and repair to the #3A pump.

Account 570 decreased because in 1999 we had an expenditure for a transformer at one of the substations.

Account 582 decreased due to less wages charged in this area.

Account 583 decreased due to an inventory adjustment.

Account 584 and 588 increased due to additional wages charged in this area.

Account 593 decreased due to less wages charged in this area.

Account 913 decreased due to the inception of the public benefits program.

Account 925 increased due to a damage claim in 2000 and an insurance reimbursement in 1999 for wind damage.

Account 930 decreased because we made less contributions.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Account 350 adjustment was transferred to Account 360.

Account 353 adjustment was transferred to Account 362 for an addition in 1999.

Account 355 additions are for a 138KV line to Meadows Substation. The additions include 5 90' poles, 4 80' poles, 3 anchors, 8 Guys, 1 100' Pole, 1 55' Wood Pole, and 2 70' Poles.

Account 356 additions are for a 138KV Line to Meadows Substation. The additions include 2 138KV Gang Switches, 1 GOAB Switch, 9 Grounds, 18 Horizontal Post Insulators, 39 Suspension Insulators, 8706 ft 336 26/7 Wire, 3246 ft of 3/8 Shield EHS Static Wire, and 516 ft 4/0 OH Wire.

Account 356 adjustment was transferred to Account 365.

Account 362 additions include the construction of 138KV Meadows Substation.

Account 362, 364, 365, 366, 367, 368, 370 includes adjustments from 1999 activity.

Account 365 additions include 135 deadends, 94 arrestors, 49 cutouts, 555 ft #6 Alum Triplex, 2174 ft #2 ACSR Bare, 1819 ft #2 Triplex, 2594 #2 Alum Duplex, 12 Grounds, 2 Gang Switches, 24 Disconnects, 182 ft 1/0 Alum Triplex, 10869 ft 336 Wire, 24094 ft 477 Wire, 250 ft #2 Bare, 196 ft 4/0 Quad, 943 ft 2/0 Triplex, 35 ft 350 Copper, 7 Insulators, 1192 ft 2/0 ACSR, 308 ft 4/0 Alum, 80 ft 4/0 Alum Triplex, 1637 ft 4/0 Alum ACSR, 71 ft #6 Duplex.

Account 367 additions include 3 ground sleeves, 40 grounds, 48 terminators, 142 elbows, 7 couplers, 13 pedestals, 14 arrestors, 5984 ft 1/0 STR URD, 2179 ft 1/0 Triplex, 5250 ft 3/0 STR, 963 ft 4/0 Alum Triplex, 21767 ft SOL Alum, 215 ft 4/0 STR Alum, 215 ft Duplex #6 URD, 2196 ft 750 URD Primary, 4650 ft 750 MCM, 2 Class II Enclosures, 95 ft Triplex 350 URD, and 24 Slabs.

Account 368 additions include 35 pad mount transformers and 29 pole mount transformers.

Account 392 includes an adjustment for a transfer to water.

Account 397 additions include \$386,860 for a fiber optic network which consists of 53,228 ft of cable and termination equipment at our substations, plants, office, city buildings, police department, and library.

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

Account 364, 365, 367, 368, 369, 370, 373 includes the used life of purchased assets from WEPCO. The entries were approved by the PSC 8/31/00.

Account 391 includes the transfer of a copier to water.

Account 392 includes the transfer of a vehicle to water.

ELECTRIC OPERATING SECTION FOOTNOTES

Substation Equipment (Page E-23)

Meadows substation was just completed in 2000 and was not in operation.

Milwaukee substation had less than 500KW so the information was not available.
