



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF KIEL UTILITIES

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Principal Office: P.O. BOX 98  
KIEL, WI 53042

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For the Year Ended: DECEMBER 31, 1999

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF KIEL UTILITIES

**Utility Address:** P.O. BOX 98  
KIEL, WI 53042

**When was utility organized?** 1/1/1905

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MR THOMAS G KARLS

**Title:** ADMINISTRATOR

**Office Address:**

621 SIXTH STREET  
KIEL, WI 53042

**Telephone:** (920) 894 - 2909

**Fax Number:** (920) 894 - 2585

**E-mail Address:**

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

**Name:** MR CHARLES N KRUEGER CPA

**Title:** MANAGER

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

1 EAST WALDO BLVD  
P.O. BOX 2020  
MANITOWOC, WI 54221-2020

**Telephone:** (920) 684 - 7128 EXT 112

**Fax Number:** (920) 684 - 3709

**E-mail Address:** ckrueger@habco.com

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

**Title:**

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

1 EAST WALDO BLVD

P.O. BOX 2020

MANITOWOC, WI 54221-2020

**Telephone:** (920) 684 - 7128 EXT 112

**Fax Number:** (920) 684 - 3709

**E-mail Address:**

**Date of most recent audit report:** 3/9/2000

**Period covered by most recent audit:** JANUARY 1, 1999 TO DECEMBER 31, 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR RICHARD WRIGHT

**Title:** SUPERINTENDENT

**Office Address:**

621 SIXTH STREET

KIEL, WI 53042

**Telephone:** (920) 894 - 2909

**Fax Number:** (920) 894 - 2585

**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR ED CONLEY, COUNCIL PRESIDENT

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**Is sewer service rendered by the utility?** YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

**Date of Ordinance:**

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,519,041	3,351,361	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,725,431	2,565,381	2
Depreciation Expense (403)	333,965	317,455	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	166,682	140,543	5
<b>Total Operating Expenses</b>	<b>3,226,078</b>	<b>3,023,379</b>	
<b>Net Operating Income</b>	<b>292,963</b>	<b>327,982</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>292,963</b>	<b>327,982</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	124,170	98,836	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>124,170</b>	<b>98,836</b>	
<b>Total Income</b>	<b>417,133</b>	<b>426,818</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>417,133</b>	<b>426,818</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	171,222	133,318	14
Amortization of Debt Discount and Expense (428)	2,830	21,099	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>174,052</b>	<b>154,417</b>	
<b>Net Income</b>	<b>243,081</b>	<b>272,401</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,370,759	2,181,058	20
Balance Transferred from Income (433)	243,081	272,401	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	82,700	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,613,840</b>	<b>2,370,759</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
WATER INTEREST	92,261	5
ELECTRIC INTEREST	31,909	6
<b>Total (Acct. 419):</b>	<b>124,170</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	396,488	3,122,553	0	0	3,519,041	1
Less: interdepartmental sales	0	18,272	0	0	18,272	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	178	440			618	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>396,310</b>	<b>3,103,841</b>	<b>0</b>	<b>0</b>	<b>3,500,151</b>	

### 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	92,857		92,857	1
Electric operating expenses	130,974		130,974	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts		288	288	8
Electric utility plant accounts		141,742	141,742	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	142,030	(142,030)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>365,861</b>	<b>0</b>	<b>365,861</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	10,217,981	9,485,275	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,082,395	2,774,947	<b>2</b>
<b>Net Utility Plant</b>	<b>7,135,586</b>	<b>6,710,328</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	8,052	13,556	<b>6</b>
Special Funds (125)	47,020	45,254	<b>7</b>
<b>Total Other Property and Investments</b>	<b>55,072</b>	<b>58,810</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(413,364)	(57,798)	<b>8</b>
Temporary Cash Investments (132)	555,581	350,517	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	308,182	327,871	<b>11</b>
Other Accounts Receivable (143)	1,379	1,379	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	209	209	<b>13</b>
Receivables from Municipality (145)	2,321,171	1,782,883	<b>14</b>
Materials and Supplies (150)	316,612	261,797	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>3,089,352</b>	<b>2,666,440</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	53,780	47,626	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>53,780</b>	<b>47,626</b>	
<b>Total Assets and Other Debits</b>	<b>10,333,790</b>	<b>9,483,204</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,782,197	2,498,705	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,613,840	2,370,759	23
<b>Total Proprietary Capital</b>	<b>5,396,037</b>	<b>4,869,464</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,255,000	1,423,800	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	2,330,301	1,731,451	26
<b>Total Long-Term Debt</b>	<b>3,585,301</b>	<b>3,155,251</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	201,468	127,204	28
Payables to Municipality (233)	0	169,481	29
Customer Deposits (235)			30
Taxes Accrued (236)	130,293	110,053	31
Interest Accrued (237)	19,577	53,145	32
Other Current and Accrued Liabilities (238)	14,303	12,811	33
<b>Total Current and Accrued Liabilities</b>	<b>365,641</b>	<b>472,694</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	986,811	985,795	41
<b>Total Liabilities and Other Credits</b>	<b>10,333,790</b>	<b>9,483,204</b>	

**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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,003,303	0	0	6,214,678	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	4,003,303	0	0	6,214,678	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	635,574	0	0	2,446,821	10
<b>Total Accumulated Provision</b>	635,574	0	0	2,446,821	
<b>Net Utility Plant</b>	3,367,729	0	0	3,767,857	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

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)	
<b>Balance first of year</b>	575,511	2,199,436			<b>2,774,947</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	67,061	266,904			<b>333,965</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	726				<b>726</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>67,787</b>	<b>266,904</b>	<b>0</b>	<b>0</b>	<b>334,691</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	7,724	19,519			<b>27,243</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>7,724</b>	<b>19,519</b>	<b>0</b>	<b>0</b>	<b>27,243</b>	<b>19</b>
<b>Balance End of Year</b>	<b>635,574</b>	<b>2,446,821</b>	<b>0</b>	<b>0</b>	<b>3,082,395</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	1.76%	4.48%				<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	209	1
<b>Additions:</b>		
Provision for uncollectibles during year	440	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>440</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	440	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>440</b>	
<b>Balance end of year</b>	<b>209</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other		54,193	249,072		303,265	248,896	2
<b>Total Electric Utility</b>					<b>303,265</b>	<b>248,896</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	303,265	248,896	1
Water utility	13,347	12,901	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>316,612</b>	<b>261,797</b>	

## 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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1972 WATER REVENUE BONDS	654	181	0	1
1996 ELECTRIC BONDS	2,175	181	18,825	2
1998 SEWER, WATER AND ELECTRIC BANS	0	181	25,972	3
1999 SEWER, WATER AND ELECTRIC BANS	0	181	8,983	4
<b>Total</b>			<b>53,780</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,498,705	1
<b>Changes during year (explain):</b>		
TIF #2 ASSET ADDITIONS	283,492	2
<b>Balance end of year</b>	<u><u>2,782,197</u></u>	

**BONDS (ACCT. 221)**

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 MORT REVENUE BONDS	08/01/1972	08/01/1999	6.20%	0	<b>1</b>
ELECTRIC MORTGAGE REVENUE BONDS	08/15/1996	12/01/2006	4.20%	1,255,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,255,000</b>	

**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)	
<b>Other Long-Term Debt (224)</b>					
ELECTRIC BAN-1999	01/15/1999	12/01/2003	3.90%	121,800	<b>1</b>
WATER BAN-1998	05/15/1998	05/01/2003	4.50%	1,476,108	<b>2</b>
WATER BAN-1999	01/15/1999	12/01/2003	3.90%	477,050	<b>3</b>
ELECTRIC BAN-1998	05/15/1998	05/01/2003	4.50%	255,343	<b>4</b>
<b>Total for Account 224</b>				<b><u>2,330,301</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	110,053	1
<b>Accruals:</b>		
Charged water department expense	61,776	2
Charged electric department expense	104,906	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>166,682</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	119,147	6
Social Security taxes	23,270	7
PSC Remainder Assessment	4,025	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>146,442</b>	
<b>Balance end of year</b>	<b>130,293</b>	

### 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)	
<b>Bonds (221)</b>					
1972 REVENUE BONDS	639	837	1,476	0	1
1996 REVENUE BONDS-ELECTRIC	5,410	68,410	68,970	4,850	2
<b>Subtotal</b>	<b>6,049</b>	<b>69,247</b>	<b>70,446</b>	<b>4,850</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1999 WATER BAN	0	17,860	16,331	1,529	4
1999 ELECTRIC BAN	0	4,560	4,170	390	5
1998 WATER BAN	39,855	68,118	97,054	10,919	6
1998 ELECTRIC BAN	7,241	11,437	16,789	1,889	7
<b>Subtotal</b>	<b>47,096</b>	<b>101,975</b>	<b>134,344</b>	<b>14,727</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>53,145</b>	<b>171,222</b>	<b>204,790</b>	<b>19,577</b>	

**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	302,740	683,055	0	0	0	<b>985,795</b>	1
<b>Add credits during year:</b>							
For Services		1,016				<b>1,016</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>302,740</b>	<b>684,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>986,811</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	8,052	2
<b>Total (Acct. 124):</b>	<b>8,052</b>	
<b>Special Funds (125):</b>		
BOND AND INTEREST SPECIAL REDEMPTION FUND	47,020	3
<b>Total (Acct. 125):</b>	<b>47,020</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	26,946	5
Electric	281,236	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>308,182</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
MISCELLANEOUS RECEIVABLES	1,379	11
<b>Total (Acct. 143):</b>	<b>1,379</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER	11,098	12
ADVANCES TO TIF DISTRICTS	2,310,073	13
<b>Total (Acct. 145):</b>	<b>2,321,171</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	16
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	17
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	18
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	3,854,055	5,997,573	0	0	9,851,628	1
Materials and Supplies	13,124	276,080	0	0	289,204	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	605,542	2,323,128	0	0	2,928,670	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	302,740	683,563	0	0	986,303	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,958,897</b>	<b>3,266,962</b>	<b>0</b>	<b>0</b>	<b>6,225,859</b>	
Net Operating Income	80,472	212,491	0	0	292,963	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>2.72%</b>	<b>6.50%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.71%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,640,451	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,492,299	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>5,132,750</b>	
<b>Net Income</b>		
Net Income	243,081	5
<b>Percent Return on Proprietary Capital</b>	<b>4.74%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Commission/Committee (Page iv)

September 13 2000

Mr. Thomas G. Karls, Administrator  
City of Kiel Utilities  
621 Sixth Street  
Kiel, WI 53042-1307

1999 Analytical Review DWCCA-2850-ELE

Dear Mr. Karls:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 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\1999 analytical review letters\no prob  
CEM.doc

cc: Mr. Ed Conly, Council President

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

To the Common Council  
City of Kiel, Wisconsin

We have compiled the balance sheet of the City of Kiel Utilities as of December 31, 1999 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated March 9, 2000.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Hawkins, Ash, Baptie & Co, LLP

Manitowoc, Wisconsin  
March 9, 2000

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	392,910	1
<b>Total Sales of Water</b>	<b>392,910</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	726	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,852	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,578</b>	
<b>Total Operating Revenues</b>	<b>396,488</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	38,698	9
Water Treatment Expenses (630-635)	9,555	10
Transmission and Distribution Expenses (640-655)	64,485	11
Customer Accounts Expenses (901-904)	10,276	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	64,165	14
<b>Total Operation and Maintenance Expenses</b>	<b>187,179</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	67,061	15
Amortization Expense (404-407)		16
Taxes (408)	61,776	17
<b>Total Other Operating Expenses</b>	<b>128,837</b>	
<b>Total Operating Expenses</b>	<b>316,016</b>	
<b>NET OPERATING INCOME</b>	<b>80,472</b>	

**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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	13	22	<b>1</b>
Commercial	2	98	166	<b>2</b>
Industrial	2	2,169	2,136	<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>2,280</b>	<b>2,324</b>	
Metered Sales to General Customers (461)				
Residential	1,247	66,457	167,882	<b>4</b>
Commercial	119	14,935	31,545	<b>5</b>
Industrial	11	49,184	53,903	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>1,377</b>	<b>130,576</b>	<b>253,330</b>	
Private Fire Protection Service (462)	8		5,616	<b>7</b>
Public Fire Protection Service (463)	1		122,000	<b>8</b>
Other Sales to Public Authorities (464)	12	5,212	9,640	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>1,403</b>	<b>138,068</b>	<b>392,910</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	122,000	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>122,000</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	726	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>726</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,086	10
<b>Other (specify):</b> REFUNDS	766	11
<b>Total Other Water Revenues (474)</b>	<b>2,852</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	22,411	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	10,480	7
Operation Supplies and Expenses (623)	2,444	8
Maintenance of Pumping Plant (625)	3,363	9
<b>Total Pumping Expenses</b>	<b>38,698</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	9,555	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>9,555</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	27,119	14
Operation Supplies and Expenses (641)	3,549	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,685	16
Maintenance of Mains (651)	14,254	17
Maintenance of Services (652)	7,581	18
Maintenance of Meters (653)	5,045	19
Maintenance of Hydrants (654)	5,252	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>64,485</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,689	<b>22</b>
Accounting and Collecting Labor (902)	7,820	<b>23</b>
Supplies and Expenses (903)	589	<b>24</b>
Uncollectible Accounts (904)	178	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>10,276</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	8,353	<b>27</b>
Office Supplies and Expenses (921)	1,771	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	15,497	<b>30</b>
Property Insurance (924)	588	<b>31</b>
Injuries and Damages (925)	3,719	<b>32</b>
Employee Pensions and Benefits (926)	24,588	<b>33</b>
Regulatory Commission Expenses (928)	450	<b>34</b>
Miscellaneous General Expenses (930)	5,548	<b>35</b>
Transportation Expenses (933)	3,651	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>64,165</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>187,179</b>	

**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		54,779	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	ACTUAL	638	2
<b>Net property tax equivalent</b>		<b>54,141</b>	
Social Security	PAYROLL	7,126	3
PSC Remainder Assessment	REVENUE	509	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>61,776</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.242068				3
County tax rate	mills		6.855019				4
Local tax rate	mills		4.098390				5
School tax rate	mills		12.744887				6
Voc. school tax rate	mills		1.973293				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.913657</b>				<b>10</b>
Less: state credit	mills		1.352868				11
<b>Net tax rate</b>	mills		<b>24.560789</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.098390</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.718180</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.816570</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.913657</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.726126</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.560789</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.834218</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,704,807</b>	3,704,807				22
Materials & Supplies	\$	<b>12,901</b>	12,901				23
<b>Subtotal</b>	\$	<b>3,717,708</b>	<b>3,717,708</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,717,708</b>	<b>3,717,708</b>				<b>26</b>
Assessment Ratio	dec.		0.826200				27
<b>Assessed Value</b>	\$	<b>3,071,570</b>	<b>3,071,570</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.834218</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>54,779</b>	<b>54,779</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	43,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>54,779</b>					<b>34</b>

### 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	700		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	112,819		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	11,413		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>124,932</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	624,493		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	64,144		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	93,278		20
<b>Total Pumping Plant</b>	<b>781,915</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,865		23
<b>Total Water Treatment Plant</b>	<b>15,865</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,832		24
Structures and Improvements (341)	0	4,552	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			700 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			112,819 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			11,413 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>124,932</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			624,493 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			64,144 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			93,278 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>781,915</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			15,865 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>15,865</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,832 24
Structures and Improvements (341)			4,552 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	400,510		26
Transmission and Distribution Mains (343)	1,733,483	217,934	27
Fire Mains (344)	0		28
Services (345)	254,835	35,146	29
Meters (346)	80,839	10,908	30
Hydrants (348)	217,206	31,745	31
Other Transmission and Distribution Plant (349)	118		32
<b>Total Transmission and Distribution Plant</b>	<b>2,688,823</b>	<b>300,285</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	40,021		34
Office Furniture and Equipment (391)	5,225	280	35
Computer Equipment (391.1)	7,882		36
Transportation Equipment (392)	13,346		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,251	3,165	39
Laboratory Equipment (395)	4,463		40
Power Operated Equipment (396)	8,743		41
Communication Equipment (397)	5,639	2,490	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,702		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>93,272</b>	<b>5,935</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,704,807</b>	<b>306,220</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,704,807</b>	<b>306,220</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			400,510 26
Transmission and Distribution Mains (343)			1,951,417 27
Fire Mains (344)			0 28
Services (345)			289,981 29
Meters (346)	7,574		84,173 30
Hydrants (348)	150		248,801 31
Other Transmission and Distribution Plant (349)			118 32
<b>Total Transmission and Distribution Plant</b>	<b>7,724</b>	<b>0</b>	<b>2,981,384</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			40,021 34
Office Furniture and Equipment (391)			5,505 35
Computer Equipment (391.1)			7,882 36
Transportation Equipment (392)			13,346 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			9,416 39
Laboratory Equipment (395)			4,463 40
Power Operated Equipment (396)			8,743 41
Communication Equipment (397)			8,129 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,702 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>99,207</b>
<b>Total utility plant in service directly assignable</b>	<b>7,724</b>	<b>0</b>	<b>4,003,303</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>7,724</b>	<b>0</b>	<b>4,003,303</b>

## 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			13,891	13,891	1
February			15,204	15,204	2
March			12,255	12,255	3
April			12,133	12,133	4
May			12,669	12,669	5
June			12,585	12,585	6
July			13,824	13,824	7
August			13,247	13,247	8
September			12,729	12,729	9
October			11,722	11,722	10
November			12,877	12,877	11
December			13,392	13,392	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>156,528</b>	<b>156,528</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				10,000	13
Less: Other utility use				5,000	14
Other utility use explanation:					15
WATER PUMPED INTO ICE RINK AT RIVER TERRACE SUBDIVISION					
Water pumped into distribution system				141,528	16
Less: Water sold				138,068	17
Losses and unaccounted for				3,460	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, 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				779	21
Date of maximum: 2/11/1999					22
Cause of maximum:					23
LAKE TO LAKE ON LINE USING CITY WATER					
Minimum gallons pumped by all methods in any one day during reporting year				253	24
Date of minimum: 8/7/1999					25
Total KWH used for pumping for the year				178,910	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1-WASHINGTON STREET	1	395	8	684,000	Yes	<b>1</b>
WELL #3-NORTH FIRST STREET	3	450	16	792,000	Yes	<b>2</b>
WELL #4-HWY XX	4	450	16	1,400,000	Yes	<b>3</b>

## 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)
NONE				

### 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	WELL #1	WELL #3	WELL #4	1
Location	705 WASHINGTON STREET	NORTH FIRST STREET	HWY XX	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	LAYNE	AMERICAN	5
Year Installed	1997	1971	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	525	500	1,000	8
Pump Motor or Standby Engine Mfr	FRANKLIN	GENERAL ELECTRIC	U S MOTOR	9 10
Year Installed	1997	1971	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	NORTH	SOUTH	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1971	1986	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	160	6
Total capacity in gallons	200,000	200,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6840	0.7920	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

### WATER MAINS

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

								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	4.000	17,607	0	0	0	<b>17,607</b>	<b>1</b>	
M	D	6.000	35,758	0	0	0	<b>35,758</b>	<b>2</b>	
P	D	6.000	45	499	0	0	<b>544</b>	<b>3</b>	
M	D	8.000	24,589	0	0	0	<b>24,589</b>	<b>4</b>	
P	D	8.000	8,694	1,666	0	0	<b>10,360</b>	<b>5</b>	
M	D	10.000	4,015	0	0	0	<b>4,015</b>	<b>6</b>	
M	D	12.000	5,262	0	0	0	<b>5,262</b>	<b>7</b>	
P	D	12.000	18,787	5,097	0	0	<b>23,884</b>	<b>8</b>	
P	D	16.000	5,416	0	0	0	<b>5,416</b>	<b>9</b>	
P	D	18.000	240	0	0	0	<b>240</b>	<b>10</b>	
<b>Total Within Municipality</b>			<b>120,413</b>	<b>7,262</b>	<b>0</b>	<b>0</b>	<b>127,675</b>		
<b>Total Utility</b>			<b>120,413</b>	<b>7,262</b>	<b>0</b>	<b>0</b>	<b>127,675</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	495	0	0	0	495	44	1
M	0.625	502	0	0	0	502	52	2
L	0.750	2	0	0	0	2		3
L	1.000	2	0	0	0	2		4
M	1.000	259	54	0	0	313	78	5
M	1.250	4	1	0	0	5	1	6
M	1.500	29	1	0	0	30	10	7
P	1.500	2	0	0	0	2		8
M	2.000	11	0	0	0	11	1	9
M	4.000	6	0	0	0	6		10
P	6.000	11	3	0	0	14	9	11
M	6.000	5	0	0	0	5		12
M	8.000	3	0	0	0	3		13
P	12.000	1	0	0	0	1		14
<b>Total Utility</b>		<b>1,332</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>1,391</b>	<b>195</b>	

### 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	1,406	180	156	0	1,430	170	1
1.000	31	3	3	0	31	3	2
1.500	11	2	0	0	13	0	3
2.000	10	0	3	0	7	0	4
3.000	2	0	0	0	2	0	5
4.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>1,461</b>	<b>185</b>	<b>162</b>	<b>0</b>	<b>1,484</b>	<b>173</b>	

#### 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	1,266	96	3	8	0	57	1,430	1
1.000	2	18	4	5	0	2	31	2
1.500	0	8	3	2	0	0	13	3
2.000	0	2	2	3	0	0	7	4
3.000	0	0	0	2	0	0	2	5
4.000	0	0	1	0	0	0	1	6
<b>Total:</b>	<b>1,268</b>	<b>124</b>	<b>13</b>	<b>20</b>	<b>0</b>	<b>59</b>	<b>1,484</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	221	17	1		237	2
<b>Total Fire Hydrants</b>	<b>221</b>	<b>17</b>	<b>1</b>	<b>0</b>	<b>237</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	237
Number of distribution system valves end of year:	314
Number of distribution valves operated during year:	249

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

OPERATION LABOR (620)-MORE LABOR CHARGED TO MAINTENANCE OF MAINS  
MAINT OF RESERVES (650)- MORE LABOR FOR MAINTENANCE OF MAINS  
MAINT OF MAINS (651)-MORE MAIN BREAKS AND REPAIRS

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### Water Mains (Page W-15)

WATER MAINS WERE FINANCED THROUGH BOND ANTICIPATION NOTES

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### Water Services (Page W-16)

SERVICES WERE FINANCED THROUGH BOND ANTICIPATION NOTES

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	3,108,265	1
<b>Total Sales of Electricity</b>	<b>3,108,265</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	5,387	2
Miscellaneous Service Revenues (451)	2,213	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	348	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	6,340	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>14,288</b>	
<b>Total Operating Revenues</b>	<b>3,122,553</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	2,199,081	9
Transmission Expenses (550-553)	22,727	10
Distribution Expenses (560-576)	106,536	11
Customer Accounts Expenses (901-904)	33,669	12
Sales Expenses (910)	99	13
Administrative and General Expenses (920-935)	176,140	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,538,252</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	266,904	15
Amortization Expense (404-407)		16
Taxes (408)	104,906	17
<b>Total Other Expenses</b>	<b>371,810</b>	
<b>Total Operating Expenses</b>	<b>2,910,062</b>	
<b>NET OPERATING INCOME</b>	<b>212,491</b>	

### 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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges		1
<b>Other (specify):</b>		
FORFEITED DISCOUNTS	5,387	2
<b>Total Forfeited Discounts (450)</b>	<b>5,387</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECT CHARGES	2,213	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>2,213</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL	348	5
<b>Total Rent from Electric Property (454)</b>	<b>348</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
INSURANCE REFUNDS	6,340	7
<b>Total Other Electric Revenues (456)</b>	<b>6,340</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	2,199,081	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>2,199,081</b>	
<b>Total Power Production Expenses</b>	<b>2,199,081</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)	22,727	17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		<b>19</b>
<b>Total Transmission Expenses</b>	<b>22,727</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	22,113	<b>20</b>
Line and Station Labor (561)		<b>21</b>
Line and Station Supplies and Expenses (562)	4,078	<b>22</b>
Street Lighting and Signal System Expenses (565)		<b>23</b>
Meter Expenses (566)		<b>24</b>
Customer Installations Expenses (567)	1,963	<b>25</b>
Miscellaneous Distribution Expenses (569)	13,469	<b>26</b>
Maintenance of Structures and Equipment (571)	24,843	<b>27</b>
Maintenance of Lines (572)	20,698	<b>28</b>
Maintenance of Line Transformers (573)	4,027	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)	11,951	<b>30</b>
Maintenance of Meters (575)	3,314	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)	80	<b>32</b>
<b>Total Distribution Expenses</b>	<b>106,536</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	11,050	<b>33</b>
Accounting and Collecting Labor (902)	19,518	<b>34</b>
Supplies and Expenses (903)	2,661	<b>35</b>
Uncollectible Accounts (904)	440	<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>33,669</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	99	<b>37</b>
<b>Total Sales Expenses</b>	<b>99</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	18,796	<b>38</b>
Office Supplies and Expenses (921)	6,254	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	6,424	<b>41</b>
Property Insurance (924)	2,251	<b>42</b>
Injuries and Damages (925)	9,643	<b>43</b>
Employee Pensions and Benefits (926)	95,760	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	25,379	<b>46</b>
Transportation Expenses (933)	11,633	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>176,140</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,538,252</b>	

### 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		75,514	1
Social Security	PAYROLL	16,144	2
Wisconsin Gross Receipts Tax	ACTUAL	9,223	3
PSC Remainder Assessment	REVENUE	4,025	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>104,906</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.242068				3
County tax rate	mills		6.855019				4
Local tax rate	mills		4.098390				5
School tax rate	mills		12.744887				6
Voc. school tax rate	mills		1.973293				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.913657</b>				<b>10</b>
Less: state credit	mills		1.352868				11
<b>Net tax rate</b>	mills		<b>24.560789</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.098390</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.718180</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.816570</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.913657</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.726126</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.560789</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.834218</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>5,780,468</b>	5,780,468				22
Materials & Supplies	\$	<b>248,896</b>	248,896				23
<b>Subtotal</b>	\$	<b>6,029,364</b>	<b>6,029,364</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>904,405</b>	904,405				25
<b>Taxable Assets</b>	\$	<b>5,124,959</b>	<b>5,124,959</b>				<b>26</b>
Assessment Ratio	dec.		0.826200				27
<b>Assessed Value</b>	\$	<b>4,234,241</b>	<b>4,234,241</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.834218</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>75,514</b>	<b>75,514</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	57,418					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>75,514</b>					<b>34</b>

**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 \$50,000 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)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	1,330	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			1,330 25

### ELECTRIC UTILITY PLANT IN SERVICE

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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 \$50,000 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)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	5,242		26
Station Equipment (353)	210,936		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	27,711		29
Overhead Conductors and Devices (356)	59,091		30
Underground Conduit (357)	827		31
Underground Conductors and Devices (358)	7,368		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>312,505</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	37,227		34
Structures and Improvements (361)	97,560		35
Station Equipment (362)	1,017,683		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	474,830	30,327	38
Overhead Conductors and Devices (365)	605,142	29,844	39
Underground Conduit (366)	22,982	8,645	40
Underground Conductors and Devices (367)	887,526	168,917	41
Line Transformers (368)	717,141	67,457	42
Services (369)	293,953		43
Meters (370)	179,618	12,640	44
Installations on Customers' Premises (371)	7,845		45
Leased Property on Customers' Premises (372)	3,333		46
Street Lighting and Signal Systems (373)	640,853	119,364	47
<b>Total Distribution Plant</b>	<b>4,985,693</b>	<b>437,194</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	58,458		49
Office Furniture and Equipment (391)	18,898		50
Computer Equipment (391.1)	32,973	5,102	51
Transportation Equipment (392)	143,995		52
Stores Equipment (393)	4,973		53
Tools, Shop and Garage Equipment (394)	53,894	447	54
Laboratory Equipment (395)	19,381		55
Power Operated Equipment (396)	106,758	5,384	56
Communication Equipment (397)	34,367	5,602	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			5,242 26
Station Equipment (353)			210,936 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			27,711 29
Overhead Conductors and Devices (356)			59,091 30
Underground Conduit (357)			827 31
Underground Conductors and Devices (358)			7,368 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>312,505</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			37,227 34
Structures and Improvements (361)			97,560 35
Station Equipment (362)			1,017,683 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,502		503,655 38
Overhead Conductors and Devices (365)	978		634,008 39
Underground Conduit (366)	340		31,287 40
Underground Conductors and Devices (367)	6,437		1,050,006 41
Line Transformers (368)	6,757		777,841 42
Services (369)			293,953 43
Meters (370)	24		192,234 44
Installations on Customers' Premises (371)			7,845 45
Leased Property on Customers' Premises (372)			3,333 46
Street Lighting and Signal Systems (373)	3,481		756,736 47
<b>Total Distribution Plant</b>	<b>19,519</b>	<b>0</b>	<b>5,403,368</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			58,458 49
Office Furniture and Equipment (391)			18,898 50
Computer Equipment (391.1)			38,075 51
Transportation Equipment (392)			143,995 52
Stores Equipment (393)			4,973 53
Tools, Shop and Garage Equipment (394)			54,341 54
Laboratory Equipment (395)			19,381 55
Power Operated Equipment (396)			112,142 56
Communication Equipment (397)			39,969 57

### ELECTRIC UTILITY PLANT IN SERVICE

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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 \$50,000 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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	8,573		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>482,270</b>	<b>16,535</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,780,468</b>	<b>453,729</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
<b>Total utility plant in service</b>	<b>5,780,468</b>	<b>453,729</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			8,573 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>498,805</b>
<b>Total utility plant in service directly assignable</b>	<b>19,519</b>	<b>0</b>	<b>6,214,678</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>19,519</b>	<b>0</b>	<b>6,214,678</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.21	37.76	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)	0.70	10.36	7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
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	0	2
Nonfarm Customers	13	3
<b>Total</b>	<b>13</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	108	7
Nonfarm	305	8
<b>Total</b>	<b>413</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	14	12
<b>Total</b>	<b>15</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>428</b>	<b>14</b>

### 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	11	Friday	02/05/1999	09:00	6,410	<b>1</b>
February	02	11	Tuesday	03/09/1999	11:00	5,724	<b>2</b>
March	03	11	Monday	03/15/1999	09:00	6,065	<b>3</b>
April	04	10	Thursday	04/15/1999	09:00	5,826	<b>4</b>
May	05	13	Thursday	06/10/1999	12:00	6,245	<b>5</b>
June	06	12	Thursday	06/24/1999	16:00	6,466	<b>6</b>
July	07	13	Thursday	07/29/1999	16:00	6,969	<b>7</b>
August	08	12	Friday	08/27/1999	16:00	6,449	<b>8</b>
September	09	10	Monday	09/20/1999	12:00	5,636	<b>9</b>
October	10	10	Thursday	11/11/1999	11:00	5,869	<b>10</b>
November	11	11	Tuesday	12/14/1999	11:00	6,104	<b>11</b>
December	12	12	Monday	12/20/1999	18:00	6,686	<b>12</b>
<b>Total</b>		<b>136</b>				<b>74,449</b>	

**System Name** KIEL 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	WEPCO

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	74,449	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>74,449</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	68,348	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
<b>Total Used by Company</b>	<b>0</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>68,348</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	6,101	25
<b>Total Energy Losses</b>	<b>6,101</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>8.1949%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>74,449</b>	<b>28</b>

### 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)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,760	16,086	1
<b>Total Sales for Residential Sales</b>		<b>1,760</b>	<b>16,086</b>	
<b>Commercial &amp; Industrial</b>				
GENERAL	CG-1	285	7,486	2
SMALL POWER	CP-1	15	4,297	3
LARGE POWER	CP-2	11	23,066	4
INDUSTRIAL	CP-3	2	16,254	5
INTERDEPARTMENTAL	MP-1	7	318	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>320</b>	<b>51,421</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTS	MS-1	22	841	7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>22</b>	<b>841</b>	
<b>Sales for Resale</b>				
NONE				8
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,102</b>	<b>68,348</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	770,637	54,964	<b>825,601</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>770,637</b>	<b>54,964</b>	<b>825,601</b>	
0	0	355,281	26,470	<b>381,751</b>	<b>2</b>
0	61,762	199,812	16,421	<b>216,233</b>	<b>3</b>
26,848	301,411	893,337	79,476	<b>972,813</b>	<b>4</b>
16,366	178,170	555,226	59,370	<b>614,596</b>	<b>5</b>
0	0	17,376	896	<b>18,272</b>	<b>6</b>
<b>43,214</b>	<b>541,343</b>	<b>2,021,032</b>	<b>182,633</b>	<b>2,203,665</b>	
0	0	76,821	2,178	<b>78,999</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>76,821</b>	<b>2,178</b>	<b>78,999</b>	
				<b>0</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>43,214</b>	<b>541,343</b>	<b>2,868,490</b>	<b>239,775</b>	<b>3,108,265</b>	

### 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	WIS ELECTRIC				1
Point of Delivery	MEYER RD SUBSTN				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	14.4/24.9 KV				4
Point of Metering	MEYER RD/STH 149				5
Total of 12 Monthly Maximum Demands -- kW	137,561				6
Average load factor	<b>74.1400%</b>				7
Total Cost of Purchased Power	2,199,081				8
Average cost per kWh	<b>0.0295</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	2,567	3,843			12
February	2,376	3,348			13
March	2,614	3,452			14
April	2,490	3,337			15
May	2,436	3,808			16
June	2,647	3,819			17
July	2,931	4,038			18
August	2,597	3,852			19
September	2,436	3,200			20
October	2,344	3,525			21
November	2,520	3,584			22
December	2,858	3,829			23
<b>Total kWh (000)</b>	<b>30,816</b>	<b>43,635</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	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
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	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.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### 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)
NONE							
<b>Total</b>							<u><u>0</u></u>
							1

### 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						
<b>Total</b>						<u><u>0</u></u>
						1

### 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.

<b>Turbine-Generators</b>								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### 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.

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

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	9TH ST	KIEL FNDRY	LAND O LAK	MAIN IEYER ROAD		1
Voltage--High Side	25	25	25	25	138	2
Voltage--Low Side	4	4	0	4	25	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	2,000	1,000	2,500	3,750	18,000	5
Number of Spare Transformers on Hand	0	1	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	RIVERVIEW	SARGENTO				13
Voltage--High Side	25	25				14
Voltage--Low Side	4	0				15
Num. of Main Transformers in Operation	1	2				16
Capacity of Transformers in kVA	5,000	4,500				17
Number of Spare Transformers on Hand	0	0				18
15-Minute Maximum Demand in kW						19
Dt and Hr of Such Maximum Demand						20
						21
Kwh Output						22

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
						31
Kwh Output						32

**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	2,299	940	41,926	1
Acquired during year	208	16	3,400	2
<b>Total</b>	<b>2,507</b>	<b>956</b>	<b>45,326</b>	<b>3</b>
Retired during year	2	21	455	4
Sales, transfers or adjustments increase (decrease)		42	3,366	5
<b>Number end of year</b>	<b>2,505</b>	<b>977</b>	<b>48,237</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	2,240	840	35,690	8
In utility's use	2	4	2,785	9
Inactive transformers on system		4	85	10
Locked meters on customers' premises				11
In stock	263	129	9,677	12
<b>Total end of year</b>	<b>2,505</b>	<b>977</b>	<b>48,237</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	10	10,300	1
Sodium Vapor	70	4	1,022	2
Sodium Vapor	100	80	15,280	3
Sodium Vapor	150	168	78,120	4
Sodium Vapor	250	72	74,088	5
<b>Total</b>		<b>334</b>	<b>178,810</b>	
<b>Ornamental</b>				
Sodium Vapor	70	9	2,300	6
Sodium Vapor	150	185	98,790	7
<b>Total</b>		<b>194</b>	<b>101,090</b>	
<b>Other</b>				
Sodium Vapor	50	40	7,300	8
<b>Total</b>		<b>40</b>	<b>7,300</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

MAINT OF STRUCTURES (571)- MORE EQUIPMENT BREAKDOWN IN 1999

MAINT OF MISC DISTRIBUTION (576)- PRIOR YEAR HAD SERVICES FOR PCB TREATMENT

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### Electric Utility Plant in Service (Page E-06)

ACCOUNTS 364, 365, 366 AND 367-ADDITIONS WERE TO UPGRADE UTILITY PLANT. ALL ADDITIONS WERE MADE THROUGH WORK ORDERS

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### Electric Distribution Meters & Line Transformers (Page E-22)

TRANSFORMER ADJUSTMENT-UTILITY PERSONNEL TOOK ACCURATE COUNT OF TRANSFORMERS AT YEAR END. PRIOR YEARS REFLECTED PROPER COSTS, BUT THE COUNT WAS INCORRECT.

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