



3014 (02-02-05)

**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, 2006

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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**

**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:**

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

**Name:** MR DENNIS DEDERING

**Title:** ADMINISTRATOR

**Office Address:**

621 SIXTH STREET  
KIEL, WI 53042

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

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

**E-mail Address:**

**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

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

**Name:** MR TOM KELLER

**Title:** CHAIRMAN

**Office Address:**

621 SIXTH STREET  
KIEL, WI 53042

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

**Fax Number:**

**E-mail Address:**

**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:**

**Title:**

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP  
1 EAST WALDO BLVD  
P.O. BOX 2020  
MANITOWOC, WI 54221-2020

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

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 3/31/2007

**Period covered by most recent audit:** 1/1/2006 THROUGH 12/31/2006

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

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**Name:** MR BILL GORDON

**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:** KIEL ELECTRIC ORDINANCES AND ELECTIONS COMMITTEE

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

MR JOHN ACHTER, MEMBER  
MR TOM KELLER, CHAIRMAN

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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. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

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

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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)	6,019,319	6,349,074	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	5,147,060	5,335,998	2
Depreciation Expense (403)	470,206	414,955	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	223,169	228,329	5
<b>Total Operating Expenses</b>	<b>5,840,435</b>	<b>5,979,282</b>	
<b>Net Operating Income</b>	<b>178,884</b>	<b>369,792</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>178,884</b>	<b>369,792</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)	3,649	3,335	10
Miscellaneous Nonoperating Income (421)	15,125	38,803	11
<b>Total Other Income</b>	<b>18,774</b>	<b>42,138</b>	
<b>Total Income</b>	<b>197,658</b>	<b>411,930</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(19,194)	(19,194)	12
Other Income Deductions (426)	41,106	40,650	13
<b>Total Miscellaneous Income Deductions</b>	<b>21,912</b>	<b>21,456</b>	
<b>Income Before Interest Charges</b>	<b>175,746</b>	<b>390,474</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	8,917	6,612	14
Amortization of Debt Discount and Expense (428)	7,574	7,660	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>16,491</b>	<b>14,272</b>	
<b>Net Income</b>	<b>159,255</b>	<b>376,202</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,129,373	3,753,171	20
Balance Transferred from Income (433)	159,255	376,202	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,288,628</b>	<b>4,129,373</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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	6,019,319		6,019,319	1
<b>Total (Acct. 400):</b>	<b>6,019,319</b>	<b>0</b>	<b>6,019,319</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	5,147,060		5,147,060	2
<b>Total (Acct. 401-402):</b>	<b>5,147,060</b>	<b>0</b>	<b>5,147,060</b>	
<b>Depreciation Expense (403):</b>				
Derived	470,206		470,206	3
<b>Total (Acct. 403):</b>	<b>470,206</b>	<b>0</b>	<b>470,206</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	223,169		223,169	5
<b>Total (Acct. 408):</b>	<b>223,169</b>	<b>0</b>	<b>223,169</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>178,884</b>	<b>0</b>	<b>178,884</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
WATER INTEREST	1,719	0	1,719	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
ELECTRIC INTEREST	1,930	0	1,930 12
<b>Total (Acct. 419):</b>	<b>3,649</b>	<b>0</b>	<b>3,649</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	█	1,150	1,150 13
Contributed Plant - Electric	█	13,975	13,975 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>15,125</b>	<b>15,125</b>
<b>TOTAL OTHER INCOME:</b>	<b>3,649</b>	<b>15,125</b>	<b>18,774</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(19,194)	█	(19,194) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(19,194)</b>	<b>0</b>	<b>(19,194)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	█	5,603	5,603 18
Depreciation Expense on Contributed Plant - Electric	█	35,503	35,503 19
NONE	0	0	0 20
<b>Total (Acct. 426):</b>	<b>0</b>	<b>41,106</b>	<b>41,106</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(19,194)</b>	<b>41,106</b>	<b>21,912</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	8,917	█	8,917 21
<b>Total (Acct. 427):</b>	<b>8,917</b>	<b>0</b>	<b>8,917</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
BOND DISCOUNT	7,574	█	7,574 22
<b>Total (Acct. 428):</b>	<b>7,574</b>	<b>0</b>	<b>7,574</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	█	0 23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	█	0 24
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>16,491</b>	<b>0</b>	<b>16,491</b>
<b>NET INCOME:</b>	<b>185,236</b>	<b>(25,981)</b>	<b>159,255</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,407,000	722,373	4,129,373 27
<b>Total (Acct. 216):</b>	<b>3,407,000</b>	<b>722,373</b>	<b>4,129,373</b>
<b>Balance Transferred from Income (433):</b>			
Derived	185,236	(25,981)	159,255 28
<b>Total (Acct. 433):</b>	<b>185,236</b>	<b>(25,981)</b>	<b>159,255</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,592,236</b>	<b>696,392</b>	<b>4,288,628</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	429,422	5,589,897	0	0	6,019,319	1
Less: interdepartmental sales	0	20,347	0	0	20,347	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	129	3,273			3,402	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>429,293</b>	<b>5,566,277</b>	<b>0</b>	<b>0</b>	<b>5,995,570</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	119,986	1,490	121,476	1
Electric operating expenses	171,271	116,160	287,431	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			0	8
Electric utility plant accounts			0	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	117,650	(117,650)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>408,907</b>	<b>0</b>	<b>408,907</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.5	1
Electric	5.5	2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	14,520,593	14,161,358	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,600,294	5,159,320	2
<b>Net Utility Plant</b>	<b>8,920,299</b>	<b>9,002,038</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,649	2,198	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>1,649</b>	<b>2,198</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(210,678)	(269,586)	8
Temporary Cash Investments (132)	114,156	156,215	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	540,484	502,033	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	209	209	13
Receivables from Municipality (145)	26,561	11,992	14
Materials and Supplies (150)	300,160	278,582	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>770,474</b>	<b>679,027</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	7,574	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	77,061	0	20
<b>Total Deferred Debits</b>	<b>77,061</b>	<b>7,574</b>	
<b>Total Assets and Other Debits</b>	<b>9,769,483</b>	<b>9,690,837</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)	4,424,830	4,424,830	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,288,628	4,129,373	23
<b>Total Proprietary Capital</b>	<b>8,713,458</b>	<b>8,554,203</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	150,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	195,000	126,000	26
<b>Total Long-Term Debt</b>	<b>195,000</b>	<b>276,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	288,655	253,414	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	171	500	30
Taxes Accrued (236)	167,319	178,505	31
Interest Accrued (237)	823	316	32
Other Current and Accrued Liabilities (238)	77,758	82,406	33
<b>Total Current and Accrued Liabilities</b>	<b>534,726</b>	<b>515,141</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	326,299	345,493	36
<b>Total Deferred Credits</b>	<b>326,299</b>	<b>345,493</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>Total Liabilities and Other Credits</b>	<b>9,769,483</b>	<b>9,690,837</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>First of Year:</b>					
Total Utility Plant - First of Year	6,226,480	0	0	7,934,878	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,979,056	0	0	7,399,597	2
Utility Plant in Service - Contributed Plant (101.2)	342,296	0	0	799,644	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>6,321,352</b>	<b>0</b>	<b>0</b>	<b>8,199,241</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,234,447	0	0	3,840,224	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	74,221	0	0	451,402	13
<b>Total Accumulated Provision</b>	<b>1,308,668</b>	<b>0</b>	<b>0</b>	<b>4,291,626</b>	
<b>Net Utility Plant</b>	<b>5,012,684</b>	<b>0</b>	<b>0</b>	<b>3,907,615</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,091,044	3,583,759			<b>4,674,803</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	146,113	324,093			<b>470,206</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,220				<b>3,220</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>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>149,333</b>	<b>324,093</b>	<b>0</b>	<b>0</b>	<b>473,426</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	5,930	67,628			<b>73,558</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>5,930</b>	<b>67,628</b>	<b>0</b>	<b>0</b>	<b>73,558</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,234,447</b>	<b>3,840,224</b>	<b>0</b>	<b>0</b>	<b>5,074,671</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	Yes				<b>27</b>
If yes, what is the rate?		4.48%				<b>28</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	68,618	415,899			<b>484,517</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	5,603	35,503			<b>41,106</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</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>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>5,603</b>	<b>35,503</b>	<b>0</b>	<b>0</b>	<b>41,106</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>74,221</b>	<b>451,402</b>	<b>0</b>	<b>0</b>	<b>525,623</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	Yes				<b>27</b>
If yes, what is the rate?		4.48%				<b>28</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	3,402	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>3,402</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	3,402	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>3,402</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		58,267	227,237		285,504	262,591	2
<b>Total Electric Utility</b>					<b>285,504</b>	<b>262,591</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	285,504	262,591	1
Water utility	14,656	15,991	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>300,160</b>	<b>278,582</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>				
1996 ELECTRIC BONDS	2,887	428	0	1
2003 ELECTRIC REFUNDING BONDS	4,687	428	0	2
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<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.

Particulars (a)	Amount (b)	
Balance first of year	4,424,830	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>4,424,830</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)	
ELECTRIC REFUNDING BONDS 2003	10/01/2003	12/01/2006	1.80%	0	1
<b>Total Bonds (Account 221):</b>				<b>0</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>					
WATER NOTES-2006	10/26/2006	12/08/2016	4.85%	90,000	<b>1</b>
WATER AND SEWER NOTES-2000	11/01/2000	11/01/2009	4.65%	105,000	<b>2</b>
<b>Total for Account 224</b>				<b>195,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	178,505	1
<b>Accruals:</b>		
Charged water department expense	135,333	2
Charged electric department expense	87,836	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>223,169</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	197,300	6
Social Security taxes	30,726	7
PSC Remainder Assessment	6,329	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>234,355</b>	
<b>Balance end of year</b>	<b>167,319</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>					
2003 REVENUE BONDS-ELECTRIC	275	3,025	3,300	0	1
<b>Subtotal</b>	<b>275</b>	<b>3,025</b>	<b>3,300</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
ELECTRIC NOTE-2005	41	5,103	5,110	34	3
WATER NOTES-2006	0	789		789	4
<b>Subtotal</b>	<b>41</b>	<b>5,892</b>	<b>5,110</b>	<b>823</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>316</b>	<b>8,917</b>	<b>8,410</b>	<b>823</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.

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	1,649	2
<b>Total (Acct. 124):</b>	<b>1,649</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	30,386	5
Electric	510,098	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>540,484</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER	26,561	12
<b>Total (Acct. 145):</b>	<b>26,561</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
WATER TOWER REPAINTING-AUTHORIZED 3/26/07	77,061	15
<b>Total (Acct. 183):</b>	<b>77,061</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.

Particulars (a)	Balance End of Year (b)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
Regulatory Liability	326,299 17
NONE	18
<b>Total (Acct. 253):</b>	<b>326,299</b>

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,932,195	7,274,403	0	0	13,206,598	1
Materials and Supplies	15,323	274,047	0	0	289,370	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,162,745	3,711,991	0	0	4,874,736	4
Customer Advances for Construction					0	5
Regulatory Liability	46,858	289,038	0	0	335,896	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,737,915</b>	<b>3,547,421</b>	<b>0</b>	<b>0</b>	<b>8,285,336</b>	
Net Operating Income	(79,818)	258,702	0	0	178,884	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-1.68%</b>	<b>7.29%</b>	<b>N/A</b>	<b>N/A</b>	<b>2.16%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	48,197	297,296	0	0	345,493	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	2,678	16,516	0	0	19,194	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>45,519</b>	<b>280,780</b>	<b>0</b>	<b>0</b>	<b>326,299</b>	

**FINANCIAL SECTION FOOTNOTES**

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

**Bonds (221):** If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

The interest was accrued and paid during the year. The end of year accrued interest is zero since the bonds were paid in full during 2006.

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

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

Authorized 3/26/07

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145-Done

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

**General footnotes**

To the Common Council  
City of Kiel, Wisconsin

We have compiled the balance sheet of the City of Kiel Utilities as of December 31, 2006 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 31, 2007.

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 & COMPANY, LLP

Manitowoc, Wisconsin  
March 31, 2007

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	421,713	426,825	1
<b>Total Sales of Water</b>	<b>421,713</b>	<b>426,825</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	730	622	2
Miscellaneous Service Revenues (471)	3,892	2,016	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,087	2,969	6
<b>Total Other Operating Revenues</b>	<b>7,709</b>	<b>5,607</b>	
<b>Total Operating Revenues</b>	<b>429,422</b>	<b>432,432</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	24,993	322	7
Pumping Expenses (620-625)	52,042	53,187	8
Water Treatment Expenses (630-635)	8,352	10,272	9
Transmission and Distribution Expenses (640-655)	107,150	82,830	10
Customer Accounts Expenses (901-904)	14,360	13,096	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	68,394	69,227	13
<b>Total Operation and Maintenance Expenses</b>	<b>275,291</b>	<b>228,934</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	146,113	102,298	14
Amortization Expense (404-407)		0	15
Taxes (408)	87,836	94,115	16
<b>Total Other Operating Expenses</b>	<b>233,949</b>	<b>196,413</b>	
<b>Total Operating Expenses</b>	<b>509,240</b>	<b>425,347</b>	
<b>NET OPERATING INCOME</b>	<b>(79,818)</b>	<b>7,085</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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	4	9	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>4</b>	<b>9</b>	
Metered Sales to General Customers (461)				
Residential	1,431	71,183	183,029	4
Commercial	139	12,450	28,787	5
Industrial	12	54,389	57,961	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,582</b>	<b>138,022</b>	<b>269,777</b>	
Private Fire Protection Service (462)	6		4,428	7
Public Fire Protection Service (463)	1		137,000	8
Other Sales to Public Authorities (464)	12	6,955	10,499	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>1,602</b>	 <b>144,981</b>	 <b>421,713</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 or Fd-1)	137,000	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>137,000</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	730	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>730</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	292	7
REFUNDS	3,600	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>3,892</b>	
<b>Rents from Water Property (472):</b>		
NONE		9
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<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	2,887	11
<b>Other (specify):</b> MISCELLANEOUS	200	12
<b>Total Other Water Revenues (474)</b>	<b>3,087</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.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	203	0	3
Maintenance of Water Source Plant (605)	24,790	322	4
<b>Total Source of Supply Expenses</b>	<b>24,993</b>	<b>322</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	31,786	33,601	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	16,094	13,255	7
Operation Supplies and Expenses (623)	925	697	8
Maintenance of Pumping Plant (625)	3,237	5,634	9
<b>Total Pumping Expenses</b>	<b>52,042</b>	<b>53,187</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	16	0	10
Chemicals (631)	8,336	10,272	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>8,352</b>	<b>10,272</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	30,531	31,347	14
Operation Supplies and Expenses (641)	5,339	5,433	15
Maintenance of Distribution Reservoirs and Standpipes (650)	19,076	3,667	16
Maintenance of Mains (651)	27,414	12,842	17
Maintenance of Services (652)	12,751	16,075	18
Maintenance of Meters (653)	4,333	4,238	19
Maintenance of Hydrants (654)	7,706	9,228	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>107,150</b>	<b>82,830</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.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,608	2,370	22
Accounting and Collecting Labor (902)	10,294	9,348	23
Supplies and Expenses (903)	1,329	1,224	24
Uncollectible Accounts (904)	129	154	25
<b>Total Customer Accounts Expenses</b>	<b>14,360</b>	<b>13,096</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	8,753	8,627	27
Office Supplies and Expenses (921)	3,694	3,500	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	11,960	11,457	30
Property Insurance (924)	1,694	1,349	31
Injuries and Damages (925)	4,464	3,595	32
Employee Pensions and Benefits (926)	28,512	28,888	33
Regulatory Commission Expenses (928)	450	450	34
Miscellaneous General Expenses (930)	5,824	8,139	35
Transportation Expenses (933)	3,043	3,222	36
Maintenance of General Plant (935)		0	37
<b>Total Administrative and General Expenses</b>	<b>68,394</b>	<b>69,227</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>275,291</b>	<b>228,934</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)	This Year (c)	Last Year (d)	
Property Tax Equivalent	ACTUAL	79,066	85,486	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	ACTUAL	759	759	2
<b>Net property tax equivalent</b>		<b>78,307</b>	<b>84,727</b>	
Social Security	PAYROLL	9,154	9,030	3
PSC Remainder Assessment	REVENUE	375	358	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>87,836</b>	<b>94,115</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 (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.194290				3
County tax rate	mills		6.119590				4
Local tax rate	mills		3.997060				5
School tax rate	mills		9.098770				6
Voc. school tax rate	mills		1.664580				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>21.074290</b>				<b>10</b>
Less: state credit	mills		1.065830				11
<b>Net tax rate</b>	mills		<b>20.008460</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.997060</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.763350</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>14.760410</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.074290</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.700399</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.008460</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.013904</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,226,480</b>	6,226,480				22
Materials & Supplies	\$	<b>15,991</b>	15,991				23
<b>Subtotal</b>	\$	<b>6,242,471</b>	<b>6,242,471</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>6,242,471</b>	<b>6,242,471</b>				<b>26</b>
Assessment Ratio	dec.		0.903800				27
<b>Assessed Value</b>	\$	<b>5,641,945</b>	<b>5,641,945</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.013904</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>79,066</b>	<b>79,066</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
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>79,066</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
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)	297,105		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>309,218</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,109,595		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	103,770		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	236,763		20
<b>Total Pumping Plant</b>	<b>1,450,128</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)	85,843		23
<b>Total Water Treatment Plant</b>	<b>85,843</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)			297,105	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>309,218</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,109,595	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			103,770	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			236,763	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,450,128</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			85,843	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>85,843</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
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>			
Land and Land Rights (340)	1,832		24
Structures and Improvements (341)	4,552		25
Distribution Reservoirs and Standpipes (342)	413,810		26
Transmission and Distribution Mains (343)	2,586,008	53,848	27
Fire Mains (344)	0		28
Services (345)	396,833	24,317	29
Meters (346)	114,294	7,930	30
Hydrants (348)	357,735	8,307	31
Other Transmission and Distribution Plant (349)	1,593		32
<b>Total Transmission and Distribution Plant</b>	<b>3,876,657</b>	<b>94,402</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	40,021		34
Office Furniture and Equipment (391)	5,830	551	35
Computer Equipment (391.1)	16,341	209	36
Transportation Equipment (392)	67,665		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,226	4,490	39
Laboratory Equipment (395)	4,463		40
Power Operated Equipment (396)	6,523		41
Communication Equipment (397)	8,129		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,290		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>163,488</b>	<b>5,250</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,885,334</b>	<b>99,652</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,885,334</b>	<b>99,652</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,832 24
Structures and Improvements (341)			4,552 25
Distribution Reservoirs and Standpipes (342)			413,810 26
Transmission and Distribution Mains (343)	2,908		2,636,948 27
Fire Mains (344)			0 28
Services (345)	400		420,750 29
Meters (346)	2,318		119,906 30
Hydrants (348)	304		365,738 31
Other Transmission and Distribution Plant (349)			1,593 32
<b>Total Transmission and Distribution Plant</b>	<b>5,930</b>	<b>0</b>	<b>3,965,129</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			40,021 34
Office Furniture and Equipment (391)			6,381 35
Computer Equipment (391.1)			16,550 36
Transportation Equipment (392)			67,665 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,716 39
Laboratory Equipment (395)			4,463 40
Power Operated Equipment (396)			6,523 41
Communication Equipment (397)			8,129 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,290 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>168,738</b>
<b>Total utility plant in service directly assignable</b>	<b>5,930</b>	<b>0</b>	<b>5,979,056</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>5,930</b>	<b>0</b>	<b>5,979,056</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</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)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
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>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	253,975		27
Fire Mains (344)	0		28
Services (345)	52,377	1,150	29
Meters (346)	0		30
Hydrants (348)	34,794		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>341,146</b>	<b>1,150</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>341,146</b>	<b>1,150</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>341,146</b>	<b>1,150</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			253,975 27
Fire Mains (344)			0 28
Services (345)			53,527 29
Meters (346)			0 30
Hydrants (348)			34,794 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>342,296</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>342,296</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>342,296</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			15,705	<b>15,705</b>	1
February			13,700	<b>13,700</b>	2
March			15,849	<b>15,849</b>	3
April			15,542	<b>15,542</b>	4
May			16,656	<b>16,656</b>	5
June			16,005	<b>16,005</b>	6
July			17,079	<b>17,079</b>	7
August			17,016	<b>17,016</b>	8
September			15,789	<b>15,789</b>	9
October			16,372	<b>16,372</b>	10
November			15,090	<b>15,090</b>	11
December			15,181	<b>15,181</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>189,984</b>	<b>189,984</b>	
Less: Water sold				144,981	13
Volume pumped but not sold				<b>45,003</b>	14
Volume sold as a percent of volume pumped				<b>76%</b>	15
Volume used for water production, water quality and system maintenance				16,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				12,000	18
Total volume not sold but accounted for				<b>28,000</b>	19
Volume pumped but unaccounted for				<b>17,003</b>	20
Percent of water lost				<b>9%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				727	24
Date of maximum: 7/12/2006					25
Cause of maximum:					26
Flushing hydrants and sewers					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				340	27
Date of minimum: 2/11/2006					28
Total KWH used for pumping for the year				194,106	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**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>
WELL #5-CLAY STREET	5	395	16	1,656,000	Yes	<b>4</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	WELL #5			14
Location	355 CLAY STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	2003			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,150			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22 23
Year Installed	2003			24
Type	ELECTRIC			25
Horsepower	100			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 (actual)	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.)	0.7200	0.7560	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	15,343	0	727	0	14,616
P	D	4.000	136	8	0	0	144
M	D	6.000	32,494	0	0	0	32,494
P	D	6.000	975	0	0	0	975
M	D	8.000	23,283	0	0	0	23,283
P	D	8.000	20,680	727	0	0	21,407
M	D	10.000	4,015	0	0	0	4,015
P	D	10.000	4,446	0	0	0	4,446
M	D	12.000	5,262	0	0	0	5,262
P	D	12.000	32,906	0	0	0	32,906
P	D	16.000	5,416	0	0	0	5,416
P	D	18.000	240	0	0	0	240
<b>Total Within Municipality</b>			<b>145,196</b>	<b>735</b>	<b>727</b>	<b>0</b>	<b>145,204</b>
<b>Total Utility</b>			<b>145,196</b>	<b>735</b>	<b>727</b>	<b>0</b>	<b>145,204</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)	
M	0.625	480	0	0	0	480	50	1
L	0.625	396	0	14	0	382	20	2
L	0.750	2	0	0	0	2		3
M	1.000	423	0	2	0	421	14	4
L	1.000	1	0	0	0	1		5
P	1.000	102	17	0	0	119	2	6
M	1.250	5	0	0	0	5		7
M	1.500	29	0	0	0	29	7	8
P	1.500	2	0	0	0	2		9
M	2.000	11	0	0	0	11	2	10
M	4.000	6	0	0	0	6		11
P	6.000	46	0	0	0	46	33	12
M	6.000	5	0	0	0	5		13
M	8.000	3	0	0	0	3		14
P	12.000	1	0	0	0	1		15
<b>Total Utility</b>		<b>1,512</b>	<b>17</b>	<b>16</b>	<b>0</b>	<b>1,513</b>	<b>128</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 (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,573	72	47	0	1,598	86	1
1.000	35	1	1	0	35	1	2
1.500	15	0	0	0	15	0	3
2.000	6	0	0	0	6	0	4
3.000	2	0	0	0	2	0	5
4.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>1,632</b>	<b>73</b>	<b>48</b>	<b>0</b>	<b>1,657</b>	<b>87</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	1,449	108	4	8	0	29	1,598	1
1.000	2	22	5	5	0	1	35	2
1.500	0	10	2	3	0	0	15	3
2.000	0	1	2	3	0	0	6	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>1,451</b>	<b>141</b>	<b>14</b>	<b>21</b>	<b>0</b>	<b>30</b>	<b>1,657</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	275	3	2		276	2
<b>Total Fire Hydrants</b>	<b>275</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>276</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>	

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

Number of hydrants operated during year:	276
Number of distribution system valves end of year:	459
Number of distribution valves operated during year:	373

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## WATER OPERATING SECTION FOOTNOTES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 605-Repairs to Well #1

Account 650-2006 includes amortization of water tower repainting

Account 651-More repair work in 2006.

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### Water Mains (Page W-17)

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

The additions were financed by the Utility

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### Water Services (Page W-18)

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

1-1" service was put in by a private contractor. The value was an estimate by the water superintendent. The other services were financed by the utility

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### Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The Utility tests meters as time allows. The Utility replaces meters on an as needed basis

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

YES

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	5,568,406	5,877,888	1
<b>Total Sales of Electricity</b>	<b>5,568,406</b>	<b>5,877,888</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	5,755	4,675	2
Miscellaneous Service Revenues (451)	1,889	1,985	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	13,847	32,094	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>21,491</b>	<b>38,754</b>	
<b>Total Operating Revenues</b>	<b>5,589,897</b>	<b>5,916,642</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	4,403,108	4,610,416	9
Transmission Expenses (550-553)	30,719	28,228	10
Distribution Expenses (560-576)	128,337	148,395	11
Customer Accounts Expenses (901-904)	39,365	38,542	12
Sales Expenses (910)	129	283	13
Administrative and General Expenses (920-935)	270,111	281,200	14
<b>Total Operation and Maintenance Expenses</b>	<b>4,871,769</b>	<b>5,107,064</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	324,093	312,657	15
Amortization Expense (404-407)		0	16
Taxes (408)	135,333	134,214	17
<b>Total Other Expenses</b>	<b>459,426</b>	<b>446,871</b>	
<b>Total Operating Expenses</b>	<b>5,331,195</b>	<b>5,553,935</b>	
<b>NET OPERATING INCOME</b>	<b>258,702</b>	<b>362,707</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	5,755	2
<b>Total Forfeited Discounts (450)</b>	<b>5,755</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECT CHARGES	1,889	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,889</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>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</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	13,847	7
<b>Total Other Electric Revenues (456)</b>	<b>13,847</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)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	4,352,222	4,555,972	15
Other Expenses (546)	50,886	54,444	16
<b>Total Other Power Supply Expenses</b>	<b>4,403,108</b>	<b>4,610,416</b>	
<b>Total Power Production Expenses</b>	<b>4,403,108</b>	<b>4,610,416</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	30,719	28,228	17
Operation Supplies and Expenses (551)	0		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.

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>30,719</b>	<b>28,228</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	30,719	27,844	20
Line and Station Labor (561)	12,735	11,538	21
Line and Station Supplies and Expenses (562)	3,289	3,426	22
Street Lighting and Signal System Expenses (565)	4	0	23
Meter Expenses (566)	1,786	3,431	24
Customer Installations Expenses (567)	1,370	281	25
Miscellaneous Distribution Expenses (569)	3,143	6,458	26
Maintenance of Structures and Equipment (571)	16,584	19,304	27
Maintenance of Lines (572)	46,857	57,662	28
Maintenance of Line Transformers (573)	2,450	2,542	29
Maintenance of Street Lighting and Signal Systems (574)	8,015	10,840	30
Maintenance of Meters (575)	1,385	4,800	31
Maintenance of Miscellaneous Distribution Plant (576)		269	32
<b>Total Distribution Expenses</b>	<b>128,337</b>	<b>148,395</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	7,959	7,776	33
Accounting and Collecting Labor (902)	25,338	23,442	34
Supplies and Expenses (903)	2,795	5,518	35
Uncollectible Accounts (904)	3,273	1,806	36
<b>Total Customer Accounts Expenses</b>	<b>39,365</b>	<b>38,542</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	129	283	37
<b>Total Sales Expenses</b>	<b>129</b>	<b>283</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)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	36,378	38,598	<b>38</b>
Office Supplies and Expenses (921)	9,924	10,836	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	30,540	29,171	<b>41</b>
Property Insurance (924)	6,140	5,517	<b>42</b>
Injuries and Damages (925)	14,573	14,437	<b>43</b>
Employee Pensions and Benefits (926)	150,948	151,014	<b>44</b>
Regulatory Commission Expenses (928)		0	<b>45</b>
Miscellaneous General Expenses (930)	18,189	25,654	<b>46</b>
Transportation Expenses (933)	3,419	5,973	<b>47</b>
Maintenance of General Plant (935)		0	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>270,111</b>	<b>281,200</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,871,769</b>	<b>5,107,064</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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		88,253	93,019	1
Social Security	PAYROLL	21,572	23,068	2
Wisconsin Gross Receipts Tax	ACTUAL	19,554	13,779	3
PSC Remainder Assessment	REVENUE	5,954	4,348	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>135,333</u></b>	<b><u>134,214</u></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 (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.194290				3
County tax rate	mills		6.119590				4
Local tax rate	mills		3.997060				5
School tax rate	mills		9.098770				6
Voc. school tax rate	mills		1.664580				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>21.074290</b>				10
Less: state credit	mills		1.065830				11
<b>Net tax rate</b>	mills		<b>20.008460</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>3.997060</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.763350</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>14.760410</b>				17
<b>Total Tax Rate</b>	mills		<b>21.074290</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.700399</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.008460</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>14.013904</b>				21
Utility Plant, Jan. 1	\$	<b>7,934,878</b>	7,934,878				22
Materials & Supplies	\$	<b>262,591</b>	262,591				23
<b>Subtotal</b>	\$	<b>8,197,469</b>	<b>8,197,469</b>				24
Less: Plant Outside Limits	\$	<b>1,229,620</b>	1,229,620				25
<b>Taxable Assets</b>	\$	<b>6,967,849</b>	<b>6,967,849</b>				26
Assessment Ratio	dec.		0.903800				27
<b>Assessed Value</b>	\$	<b>6,297,542</b>	<b>6,297,542</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>14.013904</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>88,253</b>	<b>88,253</b>				30
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>88,253</b>					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<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>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	1,330		25
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)	812,683		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	522,554	17,034	38
Overhead Conductors and Devices (365)	597,785	31,962	39
Underground Conduit (366)	49,545	4,290	40
Underground Conductors and Devices (367)	1,341,686	147,103	41
Line Transformers (368)	1,145,390	69,993	42
Services (369)	347,964	10,025	43
Meters (370)	256,482	15,349	44
Installations on Customers' Premises (371)	7,845		45
Leased Property on Customers' Premises (372)	3,333		46
Street Lighting and Signal Systems (373)	826,562	9,262	47
<b>Total Distribution Plant</b>	<b>6,046,616</b>	<b>305,018</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	58,458		49
Office Furniture and Equipment (391)	19,625	1,241	50
Computer Equipment (391.1)	63,670	470	51
Transportation Equipment (392)	401,329		52
Stores Equipment (393)	4,973		53
Tools, Shop and Garage Equipment (394)	59,806	245	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			1,330 25
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)			812,683 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,510		538,078 38
Overhead Conductors and Devices (365)	3,742		626,005 39
Underground Conduit (366)			53,835 40
Underground Conductors and Devices (367)	17,503		1,471,286 41
Line Transformers (368)	43,972		1,171,411 42
Services (369)			357,989 43
Meters (370)	901		270,930 44
Installations on Customers' Premises (371)			7,845 45
Leased Property on Customers' Premises (372)			3,333 46
Street Lighting and Signal Systems (373)			835,824 47
<b>Total Distribution Plant</b>	<b>67,628</b>	<b>0</b>	<b>6,284,006</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			58,458 49
Office Furniture and Equipment (391)			20,866 50
Computer Equipment (391.1)			64,140 51
Transportation Equipment (392)			401,329 52
Stores Equipment (393)			4,973 53
Tools, Shop and Garage Equipment (394)			60,051 54

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

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	24,228		55
Power Operated Equipment (396)	109,457	11,042	56
Communication Equipment (397)	39,969		57
Miscellaneous Equipment (398)	8,573		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>790,088</b>	<b>12,998</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,149,209</b>	<b>318,016</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>7,149,209</b>	<b>318,016</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			24,228 55
Power Operated Equipment (396)			120,499 56
Communication Equipment (397)			39,969 57
Miscellaneous Equipment (398)			8,573 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>803,086</b>
<b>Total utility plant in service directly assignable</b>	<b>67,628</b>	<b>0</b>	<b>7,399,597</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>67,628</b>	<b>0</b>	<b>7,399,597</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<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>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	205,000		37
Poles, Towers and Fixtures (364)	105,603		38
Overhead Conductors and Devices (365)	121,612		39
Underground Conduit (366)	8,177		40
Underground Conductors and Devices (367)	249,765		41
Line Transformers (368)	0		42
Services (369)	95,512	13,975	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
<b>Total Distribution Plant</b>	<b>785,669</b>	<b>13,975</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			205,000 37
Poles, Towers and Fixtures (364)			105,603 38
Overhead Conductors and Devices (365)			121,612 39
Underground Conduit (366)			8,177 40
Underground Conductors and Devices (367)			249,765 41
Line Transformers (368)			0 42
Services (369)			109,487 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>799,644</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>785,669</b>	<b>13,975</b>
Common Utility Plant Allocated to Electric Department	0	60
<b>Total utility plant in service</b>	<b>785,669</b>	<b>13,975</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>799,644</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>799,644</b>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	13				13	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)	7				7	3
<b>Other:</b>						
NONE					0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	2				2	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)	4				4	7
<b>Other:</b>						
NONE					0	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	39				39	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)	10				10	11
<b>Other:</b>						
NONE					0	12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	3				3	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)	4				4	15
<b>Other:</b>						
NONE					0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
<b>Other:</b>						
NONE					0	21
<b>Underground Lines</b>						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
<b>Other:</b>						
NONE					0	26

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	7	3
<b>Total</b>	<b>7</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	91	7
Nonfarm	390	8
<b>Total</b>	<b>481</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	18	12
<b>Total</b>	<b>19</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>500</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	12,978	Monday	12/19/2005	18:00	7,646	<b>1</b>
February	02	12,497	Saturday	02/04/2006	10:00	7,250	<b>2</b>
March	03	12,388	Thursday	02/16/2006	11:00	6,660	<b>3</b>
April	04	12,433	Tuesday	03/21/2006	09:00	7,480	<b>4</b>
May	05	11,929	Tuesday	04/18/2006	13:00	6,422	<b>5</b>
June	06	13,278	Tuesday	05/30/2006	10:00	6,868	<b>6</b>
July	07	14,278	Friday	07/14/2006	14:00	7,041	<b>7</b>
August	08	16,425	Tuesday	08/01/2006	15:00	8,308	<b>8</b>
September	09	13,101	Friday	09/08/2006	12:00	7,149	<b>9</b>
October	10	11,841	Monday	10/16/2006	09:00	6,796	<b>10</b>
November	11	12,057	Wednesday	11/01/2006	12:00	6,775	<b>11</b>
December	12	12,956	Tuesday	12/05/2006	18:00	7,084	<b>12</b>
<b>Total</b>		<b>156,161</b>				<b>85,479</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
60 minutes integrated	ALLIANT

**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	85,479	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>85,479</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	80,744	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>80,744</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	4,735	25
<b>Total Energy Losses</b>	<b>4,735</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.5394%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>85,479</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)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	2,093	19,075	1
<b>Total Sales for Residential Sales</b>		<b>2,093</b>	<b>19,075</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	326	8,123	2
SMALL POWER	CP-1	11	2,031	3
LARGE POWER	CP-2	11	20,402	4
INDUSTRIAL	CP-3	5	29,737	5
INTERDEPARTMENTAL	MP-1	8	287	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>361</b>	<b>60,580</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	19	1,089	7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>19</b>	<b>1,089</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>2,473</b>	<b>80,744</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>	
		1,167,273	280,937	<b>1,448,210</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>1,167,273</b>	<b>280,937</b>	<b>1,448,210</b>	
		486,178	118,972	<b>605,150</b>	<b>2</b>
	32,790	119,386	29,607	<b>148,993</b>	<b>3</b>
31,865	369,958	1,056,418	295,172	<b>1,351,590</b>	<b>4</b>
48,144	528,284	1,448,965	433,142	<b>1,882,107</b>	<b>5</b>
		16,047	4,300	<b>20,347</b>	<b>6</b>
<b>80,009</b>	<b>931,032</b>	<b>3,126,994</b>	<b>881,193</b>	<b>4,008,187</b>	
		95,971	16,038	<b>112,009</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>95,971</b>	<b>16,038</b>	<b>112,009</b>	
				<b>0</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>80,009</b>	<b>931,032</b>	<b>4,390,238</b>	<b>1,178,168</b>	<b>5,568,406</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	ALLIANT				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	156,161				6
Average load factor	<b>74.9797%</b>				7
Total Cost of Purchased Power	4,352,222				8
Average cost per kWh	<b>0.0509</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	3,203	4,442			12
February	3,435	3,815			13
March	3,093	3,566			14
April	3,451	4,029			15
May	3,108	3,314			16
June	3,614	3,254			17
July	3,276	3,765			18
August	3,897	4,410			19
September	3,465	3,684			20
October	3,093	3,703			21
November	3,287	3,487			22
December	3,333	3,751			23
<b>Total kWh (000)</b>	<b>40,255</b>	<b>45,220</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>							<b><u>0</u></b>
							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>						<b><u>0</u></b>
						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)
				0	0	0	0	0
<b>Total</b>				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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)
		0	0	0	0	0
<b>Total</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

1

### HYDRAULIC GENERATING PLANTS

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

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	9TH ST	HUI	KIEL FNDRY	LAND O LAK	MAIN	1
Voltage--High Side	25	25	25	25	25	2
Voltage--Low Side	4	0	4	0	4	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	2,000	2,500	1,000	2,500	3,750	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	MCDONALDS	MEYER ROAD	IORTH RURA	RIVERVIEW	SARGENTO	10
Voltage--High Side	25	138	25	25	25	11
Voltage--Low Side	4	25	4	4	0	12
Num. of Main Transformers in Operation	1	1	1	1	3	13
Total Capacity of Transformers in kVA	1,000	18,000	2,000	5,000	6,000	14
Number of Spare Transformers on Hand	0	0	0	0	0	15
15-Minute Maximum Demand in kW						16
Dt and Hr of Such Maximum Demand						17
Kwh Output						18

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	STOELTINGS					19
Voltage--High Side	25					20
Voltage--Low Side	0					21
Num. of Main Transformers in Operation	1					22
Capacity of Transformers in kVA	1,500					23
Number of Spare Transformers on Hand	0					24
15-Minute Maximum Demand in kW						25
Dt and Hr of Such Maximum Demand						26
Kwh Output						27

**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	2,578	1,090	62,128	1
Acquired during year	74	25	1,850	2
<b>Total</b>	<b>2,652</b>	<b>1,115</b>	<b>63,978</b>	<b>3</b>
Retired during year	41	17	2,879	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>2,611</b>	<b>1,098</b>	<b>61,099</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	2,529	955	46,143	8
In utility's use	2	8	3,085	9
				10
Locked meters on customers' premises				11
In stock	80	135	11,871	12
<b>Total end of year</b>	<b>2,611</b>	<b>1,098</b>	<b>61,099</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>				
Sodium Vapor	70	3	843	1
Sodium Vapor	100	85	34,128	2
Sodium Vapor	150	182	109,610	3
Sodium Vapor	250	73	73,274	4
<b>Total</b>		<b>343</b>	<b>217,855</b>	
<b>Ornamental</b>				
Metal Halide/Halogen	175	2	1,405	5
Sodium Vapor	70	9	2,529	6
Sodium Vapor	150	213	128,279	7
<b>Total</b>		<b>224</b>	<b>132,213</b>	
<b>Other</b>				
Sodium Vapor	50	37	7,428	8
<b>Total</b>		<b>37</b>	<b>7,428</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 930-Miscellaneous General Expense-better classification of expense in 2006

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

#### General footnotes

Additions to accounts 364,365,366,367,369, and 373 were assets booked through work order activity.

Account 391.1-Electric portion of computer

Account 394-Ratchet cutter

Account 396-Piercing tool and compressor

If Additions for any Accounts exceed \$50,000, please explain.

Additions to account 367 were through work order activity. Account 368 additions were for purchased items.

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

#### General footnotes

Additions to account 369 were amounts recorded through work orders

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### Substation Equipment (Page E-23)

#### General footnotes

The information requested regarding 15 minute maximum demand, date and time of maximum and kwh output is not provided by the Utility's reporting system.

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