



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF KIEL UTILITIES

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

For the Year Ended: DECEMBER 31, 2000

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

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

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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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: HAWKINS, ASH, BAPTIE & COMPANY, LLP

Title:

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

1 EAST WALDO BLVD

P.O. BOX 2020

MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128

Fax Number: (920) 684 - 3709

E-mail Address:

Date of most recent audit report: 3/7/2001

Period covered by most recent audit: JANUARY 1, 2000 TO DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD WRIGHT

Title: SUPERINTENDENT

Office Address:

621 SIXTH STREET

KIEL, WI 53042

Telephone: (920) 894 - 2909

Fax Number: (920) 894 - 2585

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR ED CONLEY, COUNCIL PRESIDENT

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,743,524	3,519,041	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,977,660	2,725,431	2
Depreciation Expense (403)	358,357	333,965	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	176,152	166,682	5
Total Operating Expenses	3,512,169	3,226,078	
Net Operating Income	231,355	292,963	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	231,355	292,963	
OTHER INCOME			
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)	128,217	124,170	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	128,217	124,170	
Total Income	359,572	417,133	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	359,572	417,133	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	163,340	171,222	14
Amortization of Debt Discount and Expense (428)	2,325	2,830	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	165,665	174,052	
Net Income	193,907	243,081	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,613,840	2,370,759	20
Balance Transferred from Income (433)	193,907	243,081	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
Total Unappropriated Earned Surplus End of Year (216)	2,807,747	2,613,840	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER INTEREST	92,473	5
ELECTRIC INTEREST	35,744	6
Total (Acct. 419):	128,217	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

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	393,522	3,350,002	0	0	3,743,524	1
Less: interdepartmental sales	0	17,779	0	0	17,779	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	393,522	3,332,223	0	0	3,725,745	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	94,534		94,534	1
Electric operating expenses	171,941		171,941	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		117,361	117,361	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	117,361	(117,361)	0	18
All other accounts			0	19
Total Payroll	383,836	0	383,836	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,046,802	10,217,981	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,374,776	3,082,395	2
Net Utility Plant	7,672,026	7,135,586	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,938	8,052	6
Special Funds (125)	48,332	47,020	7
Total Other Property and Investments	52,270	55,072	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(623,486)	(413,364)	8
Temporary Cash Investments (132)	353,039	555,581	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	358,302	308,182	11
Other Accounts Receivable (143)	1,379	1,379	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	209	209	13
Receivables from Municipality (145)	2,321,295	2,321,171	14
Materials and Supplies (150)	281,036	316,612	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,691,356	3,089,352	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	52,115	53,780	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	52,115	53,780	
Total Assets and Other Debits	10,467,767	10,333,790	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,832,824	2,782,197	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,807,747	2,613,840	23
Total Proprietary Capital	5,640,571	5,396,037	
LONG-TERM DEBT			
Bonds (221)	1,100,000	1,255,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	2,375,801	2,330,301	26
Total Long-Term Debt	3,475,801	3,585,301	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	157,660	201,468	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	137,694	130,293	31
Interest Accrued (237)	19,274	19,577	32
Other Current and Accrued Liabilities (238)	20,197	14,303	33
Total Current and Accrued Liabilities	334,825	365,641	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,016,570	986,811	41
Total Liabilities and Other Credits	10,467,767	10,333,790	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,481,079	0	0	6,565,723	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,481,079	0	0	6,565,723	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	681,490	0	0	2,693,286	10
Total Accumulated Provision	681,490	0	0	2,693,286	
Net Utility Plant	3,799,589	0	0	3,872,437	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	635,574	2,446,821			3,082,395	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	73,867	284,490			358,357	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	751				751	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	74,618	284,490	0	0	359,108	13
Debits during year						14
Book cost of plant retired	28,702	38,025			66,727	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	28,702	38,025	0	0	66,727	19
Balance End of Year	681,490	2,693,286	0	0	3,374,776	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.76%	4.48%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year	209	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	209	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other		47,179	219,895		267,074	303,265	2
Total Electric Utility					267,074	303,265	

Account	Total End of Year	Amount Prior Year	
Electric utility total	267,074	303,265	1
Water utility	13,962	13,347	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	281,036	316,612	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 ELECTRIC BONDS	2,325	181	16,500	1
1998 SEWER, WATER AND ELECTRIC BANS	0	181	25,972	2
1999 SEWER, WATER AND ELECTRIC BANS	0	181	8,983	3
2000 WATER NOTES	0	181	660	4
Total			52,115	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,782,197	1
Changes during year (explain):		
TIF #2 ASSET ADDITIONS	50,627	2
Balance end of year	<u><u>2,832,824</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 MORTGAGE REVENUE BONDS	08/15/1996	12/01/2006	4.20%	1,100,000	1
Total Bonds (Account 221):				1,100,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
ELECTRIC BAN-1999	01/15/1999	12/01/2003	3.90%	121,800	1
WATER AND SEWER NOTES-2000	11/01/2000	11/01/2009	4.65%	45,500	2
WATER BAN-1998	05/15/1998	05/01/2003	4.50%	1,476,108	3
WATER BAN-1999	01/15/1999	12/01/2003	3.90%	477,050	4
ELECTRIC BAN-1998	05/15/1998	05/01/2003	4.50%	255,343	5
Total for Account 224				2,375,801	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	130,293	1
Accruals:		
Charged water department expense	64,942	2
Charged electric department expense	111,210	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	176,152	
Taxes paid during year:		
County, state and local taxes	138,936	6
Social Security taxes	25,255	7
PSC Remainder Assessment	4,560	8
Other (explain):		
NONE		9
Total payments and other debits	168,751	
Balance end of year	137,694	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1972 REVENUE BONDS	0			0	1
1996 REVENUE BONDS-ELECTRIC	4,850	61,774	62,373	4,251	2
Subtotal	4,850	61,774	62,373	4,251	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1999 WATER BAN	1,529	18,605	18,605	1,529	4
2000 WATER AND SEWER NOTES		296		296	5
1999 ELECTRIC BAN	390	4,750	4,750	390	6
1998 WATER BAN	10,919	66,425	66,425	10,919	7
1998 ELECTRIC BAN	1,889	11,490	11,490	1,889	8
Subtotal	14,727	101,566	101,270	15,023	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	19,577	163,340	163,643	19,274	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	302,740	684,071	0	0	0	986,811	1
Add credits during year:							
For Services		29,759				29,759	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	302,740	713,830	0	0	0	1,016,570	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	3,938	2
Total (Acct. 124):	3,938	
Special Funds (125):		
BOND AND INTEREST SPECIAL REDEMPTION FUND	48,332	3
Total (Acct. 125):	48,332	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,033	5
Electric	329,269	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	358,302	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS RECEIVABLES	1,379	11
Total (Acct. 143):	1,379	
Receivables from Municipality (145):		
DUE FROM SEWER	11,222	12
ADVANCES TO TIF DISTRICTS	2,310,073	13
Total (Acct. 145):	2,321,295	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

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)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,242,191	6,390,200	0	0	10,632,391	1
Materials and Supplies	13,654	285,169	0	0	298,823	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	658,532	2,570,053	0	0	3,228,585	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	302,740	698,950	0	0	1,001,690	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,294,573	3,406,366	0	0	6,700,939	
Net Operating Income	81,028	150,327	0	0	231,355	8
Net Operating Income as a percent of Average Net Rate Base						
	2.46%	4.41%	N/A	N/A	3.45%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,807,510	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,710,793	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,518,303	
Net Income		
Net Income	193,907	5
 Percent Return on Proprietary Capital	 3.51%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

To the Common Council
City of Kiel, Wisconsin

We have compiled the balance sheet of the City of Kiel Utilities as of December 31, 2000 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 7, 2001.

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.

Manitowoc, Wisconsin
March 7, 2001

December 20, 2001

Mr. Dennis Dederling, Administrator
City of Kiel Utilities
621 Sixth Street
Kiel, WI 53042-1307

2000 Analytical Review DWCCA-2850-PJL

Dear Mr. Dederling:

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

FINANCIAL SECTION FOOTNOTES

During our review we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$3,659 (see enclosed worksheet). Because of this large discrepancy, we also checked the amount reported in the 1999 annual report and discovered a discrepancy of \$3,386 for that year. Please adjust your 2001 Public Fire Protection Charge to account for the total \$7,045 undercharge from 2000 and 1999. Please follow our procedure for calculating the charge in the future.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or via e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Enclosures

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	390,745	1
Total Sales of Water	390,745	
Other Operating Revenues		
Forfeited Discounts (470)	581	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,196	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,777	
Total Operating Revenues	393,522	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	40,912	9
Water Treatment Expenses (630-635)	9,213	10
Transmission and Distribution Expenses (640-655)	58,575	11
Customer Accounts Expenses (901-904)	10,634	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	54,351	14
Total Operation and Maintenance Expenses	173,685	
Other Operating Expenses		
Depreciation Expense (403)	73,867	15
Amortization Expense (404-407)		16
Taxes (408)	64,942	17
Total Other Operating Expenses	138,809	
Total Operating Expenses	312,494	
NET OPERATING INCOME	81,028	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	32	82	2
Industrial	1	29	50	3
Total Unmetered Sales to General Customers (460)	7	61	132	
Metered Sales to General Customers (461)				
Residential	1,272	67,855	171,735	4
Commercial	120	14,649	30,423	5
Industrial	10	44,336	48,958	6
Total Metered Sales to General Customers (461)	1,402	126,840	251,116	
Private Fire Protection Service (462)	8		5,346	7
Public Fire Protection Service (463)	1		124,000	8
Other Sales to Public Authorities (464)	11	5,712	10,151	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,429	132,613	390,745	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	124,000	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
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	124,000	
Forfeited Discounts (470):		
Customer late payment charges	581	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	581	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,161	10
Other (specify):		
REFUNDS	35	11
Total Other Water Revenues (474)	2,196	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	26,102	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	10,554	7
Operation Supplies and Expenses (623)	1,341	8
Maintenance of Pumping Plant (625)	2,915	9
Total Pumping Expenses	40,912	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	9,213	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	9,213	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	23,869	14
Operation Supplies and Expenses (641)	3,142	15
Maintenance of Distribution Reservoirs and Standpipes (650)	144	16
Maintenance of Mains (651)	15,446	17
Maintenance of Services (652)	7,247	18
Maintenance of Meters (653)	4,257	19
Maintenance of Hydrants (654)	4,470	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	58,575	

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)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,093	22
Accounting and Collecting Labor (902)	8,059	23
Supplies and Expenses (903)	482	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,634	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,587	27
Office Supplies and Expenses (921)	2,353	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,135	30
Property Insurance (924)	608	31
Injuries and Damages (925)	2,339	32
Employee Pensions and Benefits (926)	26,808	33
Regulatory Commission Expenses (928)	450	34
Miscellaneous General Expenses (930)	5,813	35
Transportation Expenses (933)	3,258	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	54,351	
 Total Operation and Maintenance Expenses	 173,685	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		57,871	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	ACTUAL	638	2
Net property tax equivalent		57,233	
Social Security	PAYROLL	7,232	3
PSC Remainder Assessment	REVENUE	477	4
Other (specify): NONE			5
Total tax expense		64,942	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244028				3
County tax rate	mills		6.986827				4
Local tax rate	mills		4.208357				5
School tax rate	mills		12.286123				6
Voc. school tax rate	mills		2.042468				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.767803				10
Less: state credit	mills		1.379171				11
Net tax rate	mills		24.388632				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.208357				14
Combined School Tax Rate	mills		14.328591				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.536948				17
Total Tax Rate	mills		25.767803				18
Ratio of Local and School Tax to Total	dec.		0.719384				19
Total tax net of state credit	mills		24.388632				20
Net Local and School Tax Rate	mills		17.544794				21
Utility Plant, Jan. 1	\$	4,003,302	4,003,302				22
Materials & Supplies	\$	13,347	13,347				23
Subtotal	\$	4,016,649	4,016,649				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,016,649	4,016,649				26
Assessment Ratio	dec.		0.821200				27
Assessed Value	\$	3,298,472	3,298,472				28
Net Local & School Rate	mills		17.544794				29
Tax Equiv. Computed for Current Year	\$	57,871	57,871				30
Tax Equivalent per 1994 PSC Report	\$	43,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	57,871					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	700		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	112,819		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	11,413		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	124,932	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	624,493		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	64,144		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	93,278		20
Total Pumping Plant	781,915	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,865		23
Total Water Treatment Plant	15,865	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,832		24
Structures and Improvements (341)	4,552		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			700	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			112,819	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			11,413	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	124,932	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			624,493	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			64,144	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			93,278	20
Total Pumping Plant	0	0	781,915	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,865	23
Total Water Treatment Plant	0	0	15,865	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,832	24
Structures and Improvements (341)			4,552	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	400,510		26
Transmission and Distribution Mains (343)	1,951,417	395,119	27
Fire Mains (344)	0		28
Services (345)	289,981	60,638	29
Meters (346)	84,173	7,905	30
Hydrants (348)	248,801	41,823	31
Other Transmission and Distribution Plant (349)	118		32
Total Transmission and Distribution Plant	2,981,384	505,485	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	40,021		34
Office Furniture and Equipment (391)	5,505		35
Computer Equipment (391.1)	7,882	993	36
Transportation Equipment (392)	13,346		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,416		39
Laboratory Equipment (395)	4,463		40
Power Operated Equipment (396)	8,743		41
Communication Equipment (397)	8,129		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,702		44
Other Tangible Property (399)	0		45
Total General Plant	99,207	993	
Total utility plant in service directly assignable	4,003,303	506,478	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,003,303	506,478	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			400,510 26
Transmission and Distribution Mains (343)	18,319		2,328,217 27
Fire Mains (344)			0 28
Services (345)	3,075		347,544 29
Meters (346)	5,658		86,420 30
Hydrants (348)	1,650		288,974 31
Other Transmission and Distribution Plant (349)			118 32
Total Transmission and Distribution Plant	28,702	0	3,458,167
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			40,021 34
Office Furniture and Equipment (391)			5,505 35
Computer Equipment (391.1)			8,875 36
Transportation Equipment (392)			13,346 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			9,416 39
Laboratory Equipment (395)			4,463 40
Power Operated Equipment (396)			8,743 41
Communication Equipment (397)			8,129 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,702 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	100,200
Total utility plant in service directly assignable	28,702	0	4,481,079
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	28,702	0	4,481,079

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			13,102	13,102	1
February			12,104	12,104	2
March			12,254	12,254	3
April			11,706	11,706	4
May			13,587	13,587	5
June			12,925	12,925	6
July			12,889	12,889	7
August			13,308	13,308	8
September			12,626	12,626	9
October			12,141	12,141	10
November			12,824	12,824	11
December			10,709	10,709	12
Total for year	0	0	150,175	150,175	
Less: Measured or estimated water used in main flushing and water treatment during year				10,000	13
Less: Other utility use				2,000	14
Other utility use explanation: NEW CONSTRUCTION					15
Water pumped into distribution system				138,175	16
Less: Water sold				132,613	17
Losses and unaccounted for				5,562	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				797	21
Date of maximum: 9/2/2000					22
Cause of maximum: LAND O LAKES ON LINE					23
Minimum gallons pumped by all methods in any one day during reporting year				232	24
Date of minimum: 5/28/2000					25
Total KWH used for pumping for the year				178,830	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

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

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	10
Year Installed	1997	1971	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	75	13

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

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	17,607	0	2,264	0	15,343	1
P	D	4.000	0	136			136	2
M	D	6.000	35,758	0	3,264	0	32,494	3
P	D	6.000	544	185	0	0	729	4
M	D	8.000	24,589	0	1,306	0	23,283	5
P	D	8.000	10,360	3,505	0	0	13,865	6
M	D	10.000	4,015	0	0	0	4,015	7
P	D	10.000	0	4,446			4,446	8
M	D	12.000	5,262	0	0	0	5,262	9
P	D	12.000	23,884	393	0	0	24,277	10
P	D	16.000	5,416	0	0	0	5,416	11
P	D	18.000	240	0	0	0	240	12
Total Within Municipality			127,675	8,665	6,834	0	129,506	
Total Utility			127,675	8,665	6,834	0	129,506	

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	502	0	22	0	480	50	1
L	0.625	495	0	98	0	397	20	2
L	0.750	2	0	0	0	2		3
M	1.000	313	5	0	0	318	53	4
L	1.000	2	0	1	0	1		5
P	1.000		98			98		6
M	1.250	5	0	0	0	5		7
M	1.500	30	0	1	0	29	10	8
P	1.500	2	0	0	0	2		9
M	2.000	11	0	1	0	10	1	10
M	4.000	6	0	0	0	6		11
P	6.000	14	2	0	0	16	11	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
Total Utility		1,391	105	123	0	1,373	145	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,430	126	120	0	1,436	108	1
1.000	31	2	1	0	32	2	2
1.500	13	1	0	0	14	0	3
2.000	7	1	1	0	7	0	4
3.000	2	0	0	0	2	0	5
4.000	1	0	0	0	1	0	6
Total:	1,484	130	122	0	1,492	110	

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	1,299	97	3	8	0	29	1,436	1
1.000	2	19	5	5	0	1	32	2
1.500	0	8	3	2	0	1	14	3
2.000	0	2	2	3	0	0	7	4
3.000	0	0	0	2	0	0	2	5
4.000	0	0	1	0	0	0	1	6
Total:	1,301	126	14	20	0	31	1,492	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	237	12	11		238	2
Total Fire Hydrants	237	12	11	0	238	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	238
Number of distribution system valves end of year:	366
Number of distribution valves operated during year:	66

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

OUTSIDE SERVICES EMPLOYED (923)-PRIOR YEAR AMOUNTS INCLUDED WELL LOCATING SERVICES.

Water Mains (Page W-15)

WATER MAINS WERE FINANCED THROUGH NOTE PROCEEDS

Water Services (Page W-16)

SERVICES WERE FINANCED THROUGH NOTE PROCEEDS

Hydrants and Distribution System Valves (Page W-18)

DISTRIBUTION VALVES OPERATED OVER THE PAST 2 YEARS TOTALED 315 WHICH IS 100% OF THE VALVES AT DECEMBER 31, 1999. THE UTILITY WILL OPERATE AT LEAST 50% OF THE VALVES AT THE END OF 2000 DURING 2001 SO THAT 100% WILL BE OPERATED OVER THE COURSE OF THE NEXT 2 YEARS

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,334,197	1
Total Sales of Electricity	3,334,197	
Other Operating Revenues		
Forfeited Discounts (450)	4,451	2
Miscellaneous Service Revenues (451)	3,628	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	7,726	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	15,805	
Total Operating Revenues	3,350,002	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,349,402	9
Transmission Expenses (550-553)	23,532	10
Distribution Expenses (560-576)	151,145	11
Customer Accounts Expenses (901-904)	34,943	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	244,953	14
Total Operation and Maintenance Expenses	2,803,975	
Other Expenses		
Depreciation Expense (403)	284,490	15
Amortization Expense (404-407)		16
Taxes (408)	111,210	17
Total Other Expenses	395,700	
Total Operating Expenses	3,199,675	
NET OPERATING INCOME	150,327	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges		1
Other (specify):		
FORFEITED DISCOUNTS	4,451	2
Total Forfeited Discounts (450)	4,451	
Miscellaneous Service Revenues (451):		
RECONNECT CHARGES	3,628	3
Total Miscellaneous Service Revenues (451)	3,628	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
INDURANCE REFUNDS	7,726	7
Total Other Electric Revenues (456)	7,726	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,349,402	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,349,402	
Total Power Production Expenses	2,349,402	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	23,532	17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	23,532	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	22,896	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	7,763	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	18,138	26
Maintenance of Structures and Equipment (571)	30,442	27
Maintenance of Lines (572)	36,920	28
Maintenance of Line Transformers (573)	19,278	29
Maintenance of Street Lighting and Signal Systems (574)	11,133	30
Maintenance of Meters (575)	4,575	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	151,145	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	12,034	33
Accounting and Collecting Labor (902)	20,470	34
Supplies and Expenses (903)	2,439	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	34,943	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	21,573	38
Office Supplies and Expenses (921)	7,790	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	56,081	41
Property Insurance (924)	2,314	42
Injuries and Damages (925)	7,648	43
Employee Pensions and Benefits (926)	105,566	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	29,854	46
Transportation Expenses (933)	14,127	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	244,953	
 Total Operation and Maintenance Expenses	 2,803,975	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		79,823	1
Social Security	PAYROLL	18,023	2
Wisconsin Gross Receipts Tax	ACTUAL	9,281	3
PSC Remainder Assessment	REVENUE	4,083	4
Other (specify): NONE			5
Total tax expense		111,210	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244028				3
County tax rate	mills		6.986827				4
Local tax rate	mills		4.208357				5
School tax rate	mills		12.286123				6
Voc. school tax rate	mills		2.042468				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.767803				10
Less: state credit	mills		1.379171				11
Net tax rate	mills		24.388632				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.208357				14
Combined School Tax Rate	mills		14.328591				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.536948				17
Total Tax Rate	mills		25.767803				18
Ratio of Local and School Tax to Total	dec.		0.719384				19
Total tax net of state credit	mills		24.388632				20
Net Local and School Tax Rate	mills		17.544794				21
Utility Plant, Jan. 1	\$	6,214,678	6,214,678				22
Materials & Supplies	\$	303,265	303,265				23
Subtotal	\$	6,517,943	6,517,943				24
Less: Plant Outside Limits	\$	977,691	977,691				25
Taxable Assets	\$	5,540,252	5,540,252				26
Assessment Ratio	dec.		0.821200				27
Assessed Value	\$	4,549,655	4,549,655				28
Net Local & School Rate	mills		17.544794				29
Tax Equiv. Computed for Current Year	\$	79,823	79,823				30
Tax Equivalent per 1994 PSC Report	\$	57,418					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	79,823					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	1,330	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
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
Total Transmission Plant	312,505	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	37,227		34
Structures and Improvements (361)	97,560		35
Station Equipment (362)	1,017,683		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	503,655	110,756	38
Overhead Conductors and Devices (365)	634,008	33,369	39
Underground Conduit (366)	31,287	3,959	40
Underground Conductors and Devices (367)	1,050,006	42,878	41
Line Transformers (368)	777,841	98,577	42
Services (369)	293,953	32,198	43
Meters (370)	192,234	11,172	44
Installations on Customers' Premises (371)	7,845		45
Leased Property on Customers' Premises (372)	3,333		46
Street Lighting and Signal Systems (373)	756,736	10,170	47
Total Distribution Plant	5,403,368	343,079	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	58,458		49
Office Furniture and Equipment (391)	18,898		50
Computer Equipment (391.1)	38,075	8,420	51
Transportation Equipment (392)	143,995	37,571	52
Stores Equipment (393)	4,973		53
Tools, Shop and Garage Equipment (394)	54,341		54
Laboratory Equipment (395)	19,381		55
Power Operated Equipment (396)	112,142		56
Communication Equipment (397)	39,969		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
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
Total Transmission Plant	0	0	312,505
DISTRIBUTION PLANT			
Land and Land Rights (360)			37,227 34
Structures and Improvements (361)			97,560 35
Station Equipment (362)			1,017,683 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	6,736		607,675 38
Overhead Conductors and Devices (365)	1,824		665,553 39
Underground Conduit (366)	122		35,124 40
Underground Conductors and Devices (367)	929		1,091,955 41
Line Transformers (368)	27,424		848,994 42
Services (369)	849		325,302 43
Meters (370)	33		203,373 44
Installations on Customers' Premises (371)			7,845 45
Leased Property on Customers' Premises (372)			3,333 46
Street Lighting and Signal Systems (373)	108		766,798 47
Total Distribution Plant	38,025	0	5,708,422
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			58,458 49
Office Furniture and Equipment (391)			18,898 50
Computer Equipment (391.1)			46,495 51
Transportation Equipment (392)			181,566 52
Stores Equipment (393)			4,973 53
Tools, Shop and Garage Equipment (394)			54,341 54
Laboratory Equipment (395)			19,381 55
Power Operated Equipment (396)			112,142 56
Communication Equipment (397)			39,969 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	8,573		58
Other Tangible Property (399)	0		59
Total General Plant	498,805	45,991	
Total utility plant in service directly assignable	6,214,678	389,070	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	6,214,678	389,070	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			8,573 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	544,796
Total utility plant in service directly assignable	38,025	0	6,565,723
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	38,025	0	6,565,723

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	1.20	38.96	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)	0.57	10.93	7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	19	3
Total	19	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	108	7
Nonfarm	320	8
Total	428	9
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	18	12
Total	19	13
Total customers on rural lines at end of year	447	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	12	Tuesday	02/01/2000	09:00	6,718	1
February	02	11	Friday	02/18/2000	09:00	5,815	2
March	03	11	Wednesday	03/29/2000	09:00	6,283	3
April	04	11	Thursday	04/20/2000	11:00	5,852	4
May	05	12	Friday	06/09/2000	14:00	6,335	5
June	06	12	Thursday	07/13/2000	17:00	6,470	6
July	07	13	Tuesday	08/01/2000	14:00	6,870	7
August	08	14	Thursday	08/31/2000	15:00	6,837	8
September	09	11	Monday	09/18/2000	11:00	6,007	9
October	10	11	Wednesday	10/25/2000	09:00	6,226	10
November	11	12	Monday	12/11/2000	12:00	6,237	11
December	12	12	Thursday	12/21/2000	18:00	6,894	12
Total						142	76,544

System Name KIEL ELECTRIC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	WEPCO

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	76,544	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	76,544	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	72,769	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	72,769	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,775	27
Total Energy Losses	3,775	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.9318%	29
Total Disposition of Energy	76,544	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,818	16,819	1
Total Sales for Residential Sales		1,818	16,819	
Commercial & Industrial				
GENERAL	CG-1	292	7,564	2
SMALL POWER	CP-1	14	3,542	3
LARGE POWER	CP-2	12	25,597	4
INDUSTRIAL	CP-3	3	18,105	5
INTERDEPARTMENTAL	MP-1	7	309	6
Total Sales for Commercial & Industrial		328	55,117	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	22	833	7
Total Sales for Public Street & Highway Lighting		22	833	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,168	72,769	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	804,824	57,497	862,321	1
0	0	804,824	57,497	862,321	
0	0	355,724	27,393	383,117	2
0	57,110	172,618	12,286	184,904	3
30,064	335,506	991,601	89,155	1,080,756	4
32,711	250,255	677,670	50,182	727,852	5
0	0	16,851	927	17,778	6
62,775	642,871	2,214,464	179,943	2,394,407	
0	0	75,281	2,188	77,469	7
0	0	75,281	2,188	77,469	
				0	8
0	0	0	0	0	
62,775	642,871	3,094,569	239,628	3,334,197	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WIS ELECTRIC				1
Point of Delivery	MEYER RD SUBSTN				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	14.4/24.9 KV				4
Point of Metering	MEYER RD/STH 149				5
Total of 12 Monthly Maximum Demands -- kW	142,330				6
Average load factor	73.6615%				7
Total Cost of Purchased Power	2,349,402				8
Average cost per kWh	0.0307				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,640	4,078			12
February	2,463	3,352			13
March	2,708	3,575			14
April	2,308	3,544			15
May	2,663	3,673			16
June	2,677	3,783			17
July	2,787	4,083			18
August	2,917	3,920			19
September	2,486	3,521			20
October	2,640	3,586			21
November	2,551	3,686			22
December	2,739	4,155			23
Total kWh (000)	31,579	44,956			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	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
Load Factor		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
Cost per kWh of Net Generation (\$)		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
Total kWh (000)	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

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							
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators								
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)
				Total	0	0	0	0

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.

Generators						
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)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	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
Capacity of Transformers in kVA	1,000	2,500	1,000	2,500	3,750	5
Number of Spare Transformers on Hand	0	0	1	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				(l)
	(h)	(i)	(j)	(k)	
Name of Substation	IEYER ROAD	RIVERVIEW	SARGENTO	STOELTINGS	13
Voltage--High Side	138	25	25	25	14
Voltage--Low Side	25	4	0	0	15
Num. of Main Transformers in Operation	1	1	3	1	16
Capacity of Transformers in kVA	18,000	5,000	6,000	1,500	17
Number of Spare Transformers on Hand	0	0	0	0	18
15-Minute Maximum Demand in kW					19
Dt and Hr of Such Maximum Demand					20
Kwh Output					21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					22
Voltage--High Side					23
Voltage--Low Side					24
Num. of Main Transformers in Operation					25
Capacity of Transformers in kVA					26
Number of Spare Transformers on Hand					27
15-Minute Maximum Demand in kW					28
Dt and Hr of Such Maximum Demand					29
Kwh Output					30

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	2,505	977	48,237	1
Acquired during year	19	55	5,726	2
Total	2,524	1,032	53,963	3
Retired during year	14	12	1,267	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,510	1,020	52,696	6
Number end of year accounted for as follows:				7
In customers' use	2,278	856	44,731	8
In utility's use	2	4	2,785	9
Inactive transformers on system		4	85	10
Locked meters on customers' premises				11
In stock	230	156	5,095	12
Total end of year	2,510	1,020	52,696	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	9	9,270	1
Sodium Vapor	70	4	1,022	2
Sodium Vapor	100	80	15,280	3
Sodium Vapor	150	170	79,050	4
Sodium Vapor	250	74	76,146	5
Total		337	180,768	
Ornamental				
Sodium Vapor	70	9	2,300	6
Sodium Vapor	150	185	98,790	7
Total		194	101,090	
Other				
Sodium Vapor	50	40	7,300	8
Total		40	7,300	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

MAINT OF LINES (572)-MORE LINE REPAIRS NEEDED

MAINT OF TRANSFORMERS (573)-REPAIRS TO TRANSFORMERS AND RENTAL OF SOME LARGER TRANSFORMERS UNTIL PERMANENT TRANSFORMERS RECEIVED

OUTSIDE SERVICES EMPLOYED (923)-ENERGY ENGINEERING AND CONSULTING FIRM USED FOR REVIEW OF SYSTEM

Electric Utility Plant in Service (Page E-06)

ACCOUNTS 364, 365, 366, 367 AND 369-ADDITIONS WERE TO UPGRADE UTILITY PLANT. ALL ADDITIONS WERE MADE THROUGH WORK ORDERS
