



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MANITOWOC PUBLIC UTILITIES

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

For the Year Ended: DECEMBER 31, 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: MANITOWOC PUBLIC UTILITIES

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

When was utility organized? 10/2/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID FRANTSEN
Title: MANAGER OF BUSINESS SERVICES

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

Telephone: (920) 686 - 4340

Fax Number: (920) 686 - 4348

E-mail Address: dfrantsen@mpu.org

Utility employee in charge of correspondence concerning this report:

Name: WEB PAGE
Title:

Office Address:
ADDRESS
MANITOWOC, WI 54220

Telephone:

Fax Number:

E-mail Address: www.mpu.org

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: MR MARK SEIDL

Title: PRESIDENT

Office Address:

Telephone:

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

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

Name: SCHENCK & ASSOCIATES SC

Title:

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

Telephone: (920) 435 - 4361

Fax Number:

E-mail Address: www.schenckcpa.com

Date of most recent audit report: 2/26/2001

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 NILAKSH KOTHARI

Title: GENERAL MANAGER

Office Address:

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

Telephone: (920) 686 - 4351

Fax Number: (920) 686 - 4348

E-mail Address: nkothari@mpu.org

Name of utility commission/committee: MANITOWOC PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

IDENTIFICATION AND OWNERSHIP

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

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

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	36,638,812	36,595,254	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	27,181,957	25,813,044	2
Depreciation Expense (403)	3,471,557	3,706,679	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,266,397	2,215,481	5
Total Operating Expenses	32,919,911	31,735,204	
Net Operating Income	3,718,901	4,860,050	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,718,901	4,860,050	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	38,309	20,333	7
Income from Nonutility Operations (417)	3,465	(136,401)	8
Nonoperating Rental Income (418)	(2,492)	(5,448)	9
Interest and Dividend Income (419)	858,714	844,902	10
Miscellaneous Nonoperating Income (421)	0	1	11
Total Other Income	897,996	723,387	
Total Income	4,616,897	5,583,437	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	2,267	5,416	13
Total Miscellaneous Income Deductions	2,267	5,416	
Income Before Interest Charges	4,614,630	5,578,021	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,540,908	1,661,645	14
Amortization of Debt Discount and Expense (428)	128,490	124,853	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	2,260	20,802	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,671,658	1,807,300	
Net Income	2,942,972	3,770,721	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	59,629,650	55,854,130	20
Balance Transferred from Income (433)	2,942,972	3,770,721	21
Miscellaneous Credits to Surplus (434)	22,540	4,799	22
Miscellaneous Debits to Surplus--Debit (435)	73,213	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)	62,521,949	59,629,650	

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):		
SEWER USER FEES REVENUE	324,000	3
SEWER USER FEES EXPENSES	(324,000)	4
ELECTRIC UTILITY	3,465	5
Total (Acct. 417):	3,465	
Nonoperating Rental Income (418):		
ELECTRIC UTILITY-CUSTER ST HOME	(2,492)	6
Total (Acct. 418):	(2,492)	
Interest and Dividend Income (419):		
WATER UTILITY	186,594	7
ELECTRIC UTILITY	672,120	8
Total (Acct. 419):	858,714	
Miscellaneous Nonoperating Income (421):		
NONE		9
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
ELECTRIC UTILITY	2,267	11
Total (Acct. 426):	2,267	
Miscellaneous Credits to Surplus (434):		
WATER UTILITY - SEE FOOTNOTES	22,540	12
Total (Acct. 434):	22,540	
Miscellaneous Debits to Surplus (435):		
WATER UTILITY - SEE FOOTNOTES	9,200	13
ELECTRIC UTILITY	64,013	14
Total (Acct. 435)--Debit:	73,213	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		15
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		16
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)	28,193	62,640			90,833	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	4,321	24,616			28,937	3
Materials	8,741	14,846			23,587	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	13,062	39,462	0	0	52,524	
Net income (or loss)	15,131	23,178	0	0	38,309	

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	4,658,488	31,980,324	0	0	36,638,812	1
Less: interdepartmental sales	155,120	354,216	0	0	509,336	2
Less: interdepartmental rents	960	23,700		0	24,660	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		95,641			95,641	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,502,408	31,506,767	0	0	36,009,175	

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	557,818	167,556	725,374	1
Electric operating expenses	2,823,858	732,069	3,555,927	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	17,192	11,745	28,937	6
Other nonutility expenses	90,397	61,751	152,148	7
Water utility plant accounts	40,719	27,815	68,534	8
Electric utility plant accounts	313,620	107,807	421,427	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	9,204	6,287	15,491	13
Accum. prov. for depreciation of electric plant	36,995	17,442	54,437	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	1,137,775	(1,137,775)	0	18
All other accounts	11,249	5,303	16,552	19
Total Payroll	5,038,827	0	5,038,827	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	125,950,700	119,974,199	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	42,684,129	39,331,038	2
Net Utility Plant	83,266,571	80,643,161	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	83,266,571	80,643,161	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	552,058	552,058	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	7,801	7,129	6
Net Nonutility Property	544,257	544,929	
Investment in Municipality (123)	0	0	7
Other Investments (124)	8,056	0	8
Special Funds (125-128)	6,390,158	6,420,582	9
Total Other Property and Investments	6,942,471	6,965,511	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	65,340	(126,984)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	550	550	12
Temporary Cash Investments (136)	6,010,979	7,812,963	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,440,654	1,986,608	15
Other Accounts Receivable (143)	778,058	718,184	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	7,961	21,983	18
Materials and Supplies (151-163)	1,940,944	3,198,380	19
Prepayments (165)	181,230	80,239	20
Interest and Dividends Receivable (171)	193,880	159,958	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	11,619,596	13,851,881	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	806,716	935,206	24
Other Deferred Debits (182-186)	581,514	299,713	25
Total Deferred Debits	1,388,230	1,234,919	
Total Assets and Other Debits	103,216,868	102,695,472	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	62,521,949	59,629,650	28
Total Proprietary Capital	62,521,949	59,629,650	
LONG-TERM DEBT			
Bonds (221-222)	27,030,000	27,030,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	18,500	37,000	31
Total Long-Term Debt	27,048,500	27,067,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	18,500	2,378,500	32
Accounts Payable (232)	2,059,763	2,732,657	33
Payables to Municipality (233)	298,541	213,838	34
Customer Deposits (235)	47,949	33,156	35
Taxes Accrued (236)	1,869,207	1,855,977	36
Interest Accrued (237)	462,736	510,113	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	89,838	80,441	40
Miscellaneous Current and Accrued Liabilities (242)	277,934	145,276	41
Total Current and Accrued Liabilities	5,124,468	7,949,958	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	60,394	200	44
Total Deferred Credits	60,394	200	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	1,655,654	1,591,098	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	1,655,654	1,591,098	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,805,903	6,457,566	49
Total Liabilities and Other Credits	103,216,868	102,695,472	

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)	32,036,488	0	0	88,168,717	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)	80,252			5,665,243	7
Total Utility Plant	32,116,740	0	0	93,833,960	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,962,057	0	0	35,722,072	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	6,962,057	0	0	35,722,072	
Net Utility Plant	25,154,683	0	0	58,111,888	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	6,382,594	32,948,444			39,331,038	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	602,436	2,869,121			3,471,557	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	27,358				27,358	6
Accruals charged other						7
accounts (specify):						8
Clearing Accounts	45,481	162,476			207,957	9
Salvage	5,351	63,324			68,675	10
Other credits (specify):						11
					0	12
Total credits	680,626	3,094,921	0	0	3,775,547	13
Debits during year						14
Book cost of plant retired	64,031	255,291			319,322	15
Cost of removal	37,132	66,002			103,134	16
Other debits (specify):						17
					0	18
Total debits	101,163	321,293	0	0	422,456	19
Balance End of Year	6,962,057	35,722,072	0	0	42,684,129	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Electric Fund-Land	523,809	0	0	523,809	2
Electric Fund-Car Ferry Building	28,249	0	0	28,249	3
Total Nonutility Property (121)	552,058	0	0	552,058	
Less accum. prov. depr. & amort. (122)	7,129	672	0	7,801	4
 Net Nonutility Property	 544,929	 (672)	 0	 544,257	

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

Particulars (a)	Amount (b)
Balance first of year	0 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	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	1,078,949				1,078,949	2,462,641	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			685,471		685,471	600,489	3
Total Electric Utility					1,764,420	3,063,130	

Account	Total End of Year	Amount Prior Year	
Electric utility total	1,764,420	3,063,130	1
Water utility (154)	176,524	135,250	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	1,940,944	3,198,380	

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)				
1989 Electric Power System Mortgage Revenue Bonds	0	16169	35,828	1
1991 Electric Power System Mortgage Revenue Bonds	0	8575	25,727	2
1993 Electric Power System Mortgage Revenue Bonds	0	58099	377,000	3
1994 Water Works System Mortgage Revenue Bonds	0	6480	54,540	4
1995 Electric Power System Mortgage Revenue Bonds	0	11086	95,148	5
1995-1 Electric Power System Mortgage Revenue Bonds	0	10631	59,355	6
1996 Electric Power System Mortgage Revenue Bonds	0	8779	40,239	7
1997 Water Works System Mortgage Revenue Bonds	0	5318	87,299	8
1998 Water Works System Mortgage Revenue Bonds	0	3354	31,580	9
Total			806,716	
Unamortized premium on debt (251)				
NONE	0	0	0	10
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	0 1
Changes during year (explain):	2
Balance end of year	0

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Electric Utility-Series 1989 - \$10,000,000	10/15/1989	08/01/2002	6.61%	1,055,000	1
Electric Utility-Series 1991 - \$5,100,000	02/15/1991	08/01/2004	6.80%	1,355,000	2
Electric Utility-Series 1993 - \$8,685,000	02/04/1993	08/01/2007	5.55%	5,160,000	3
Water Utility-Series 1994 - \$3,365,000	05/15/1994	06/01/2009	5.48%	2,405,000	4
Electric Utility-Series 1995 - \$5,800,000	01/15/1995	08/01/2009	6.03%	3,965,000	5
Electric Utility-Series 1995-1-\$4,200,000	12/28/1995	08/01/2006	4.70%	3,930,000	6
Electric Utility-Series 1996 - \$3,050,000	01/15/1996	08/01/2005	4.50%	2,815,000	7
Water Utility-Series 1997 - \$4,420,000	12/03/1997	06/01/2017	4.83%	4,420,000	8
Water Utility-Series 1998 - \$2,570,000	03/03/1998	06/01/2010	4.30%	1,925,000	9
Total Bonds (Account 221):				27,030,000	
Total Reacquired Bonds (Account 222)				0	10

Net amount of bonds outstanding December 31: 27,030,000

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)					
Fischer Property	05/13/1998	02/26/2002	5.00%	18,500	1
Total for Account 224				18,500	
Notes Payable (231)					
Fischer Property	03/26/2000	02/26/2001	5.00%	18,500	2
Total for Account 231				18,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,855,977	1
Accruals:		
Charged water department expense	451,484	2
Charged electric department expense	1,756,377	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	2,207,861	
Taxes paid during year:		
County, state and local taxes	2,194,631	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	2,194,631	
Balance end of year	1,869,207	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Electric Mortgage Revenue Bond-Series 1989	42,766	89,437	102,637	29,566	1
Electric Mortgage Revenue Bond-Series 1991	38,430	92,232	92,232	38,430	2
Electric Mortgage Revenue Bond-Series 1993	146,335	328,347	351,205	123,477	3
Water Mortgage Revenue Bond-Series 1994	12,273	141,315	142,167	11,421	4
Electric Mortgage Revenue Bond-Series 1995	109,908	256,047	263,780	102,175	5
Electric Mortgage Revenue Bond-Series 1995-1	78,315	187,074	187,956	77,433	6
Electric Mortgage Revenue Bond-Series 1996	55,729	133,111	133,752	55,088	7
Water Mortgage Revenue Bond-Series 1998	7,838	88,347	89,558	6,627	8
Water Mortgage Revenue Bond-Series 1997	18,519	222,223	222,223	18,519	9
Subtotal	510,113	1,538,133	1,585,510	462,736	
Advances from Municipality (223)					
	0			0	10
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Fischer Property	0	2,775	2,775	0	11
Subtotal	0	2,775	2,775	0	
Notes Payable (231)					
Customer Deposits	0	2,260	2,260	0	12
Subtotal	0	2,260	2,260	0	
Total	510,113	1,543,168	1,590,545	462,736	

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	4,409,504	2,020,789	27,273	0	0	6,457,566	1
Add credits during year:							
For Services		129,740				129,740	2
For Mains	218,597					218,597	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,628,101	2,150,529	27,273	0	0	6,805,903	
Amount of federal and state grants in aid received for utility construction included in End of Year totals			14,104			14,104	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):		
DEFERRED WATER MAIN ASSESSMENTS	8,056	2
Total (Acct. 124):	8,056	
Sinking Funds (125):		
WATER BOND SPECIAL REDEMPTION FUND	1,189,298	3
ELECTRIC BOND SPECIAL REDEMPTION FUND	4,282,145	4
Total (Acct. 125):	5,471,443	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
WATER CATASTROPHIC FUND	266,354	6
ELECTRIC CATASTROPHIC FUND	652,361	7
Total (Acct. 128):	918,715	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	300,302	11
Electric	2,140,352	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	2,440,654	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	298,541	15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
WATER UTILITY	111,633	17
ELECTRIC UTILITY	367,884	18
Total (Acct. 143):	778,058	
Receivables from Municipality (145):		
WATER FUND	(1,456)	19
ELECTRIC FUND	9,417	20
Total (Acct. 145):	7,961	
Prepayments (165):		
WATER UTILITY INSURANCE	2,228	21
ELECTRIC UTILITY INSURANCE	164,389	22
ELECTRIC UTILITY POSTAGE	14,613	23
Total (Acct. 165):	181,230	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
SYSTEM INTEGRATION AND AUTOMATION PROJECT ELECTRIC DISTRIBUTION	7,900	25
DIVESTITURE OF MPU TRANSMISSION ASSETS ELECTRIC DISTRIBUTION	8,852	26
UPDATE STUDY FOR # 8 BOILER	544	27
2000 DISTRICT HOT WATER SYSTEM	3,500	28
BUSCH AGRICULTURAL STEAM LINE STUDY	30,598	29
Total (Acct. 183):	51,394	
Clearing Accounts (184):		
WATER-EMPLOYEE COMP TIME EARNED AND CARRIED OVER TO 2001	(700)	30
ELECTRIC-EMPLOYEE COMP TIME EARNED AND CARRIED OVER TO 2001	(3,090)	31
EDP-EMPLOYEE COMP TIME EARNED AND CARRIED OVER TO 2001	(1,473)	32
Total (Acct. 184):	(5,263)	
Temporary Facilities (185):		
NONE		33
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER FUND RETIREMENT WORK IN PROCESS	75,788	34
ELECTRIC FUND RETIREMENT WORK IN PROCESS	317,299	35
ELECTRIC FUND SULFUR CREDITS	142,296	36
Total (Acct. 186):	535,383	

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/>		
Payables to Municipality (233):		
SEWER COLLECTIONS PAYABALE	298,541	37
Total (Acct. 233):	298,541	
<hr/>		
Other Deferred Credits (253):		
ELECTRIC UTILITY-PUBLIC BENEFITS	60,394	38
Total (Acct. 253):	60,394	
<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	31,191,006	87,125,359	0	0	118,316,365	1
Materials and Supplies	155,887	2,413,775	0	0	2,569,662	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	6,672,325	34,335,258	0	0	41,007,583	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,518,802	2,112,932	0	0	6,631,734	6
Other (specify):					0	7
Average Net Rate Base	20,155,766	53,090,944	0	0	73,246,710	
Net Operating Income	1,178,048	2,540,853	0	0	3,718,901	8
Net Operating Income as a percent of Average Net Rate Base	5.84%	4.79%	N/A	N/A	5.08%	

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	61,075,799	3
Other (Specify):		4
Total Average Proprietary Capital	61,075,799	
Net Income		
Net Income	2,942,972	5
Percent Return on Proprietary Capital	4.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

MPU aded 2 miles of distribution circuit and 3.5 miles of watermain in 2000.

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

MPU has elected to contribute all transmission assets to the American Transmission Company, LLC. The net book value of transmission assets to be transferred is \$3,291,303.37

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

From review response 1/11/02:

Account 434 miscellaneous credits to surplus is a journal entry made to transfer an employees accrued sick leave from the water fund to the electric fund, \$22,540. Account 435 miscellaneous debit to surplus is a journal entry made to set up accrued sick leave for the same employee that transfer to the electric fund, \$22,540. Plus the employee was given a pay raise and that increase was added to his accrued sick leave, \$10,673. The other \$40,000 is a payment to the City of Manitowoc, \$9,200 water & \$30,800 electric, for construction of the new City Hall.

Contributions in Aid of Construction (Account 271) (Page F-18)

Amount of Federal and State Grants in aid received for Utility construction included in the End of Year Totals-Electric Other-\$14,104 is from Tire Shredding.

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

Miscellaneous Deferred Debits (186)

Retirement work in progress-closed out when work orders are completed.

Electric Fund \$317,299

Water Fund \$75,788

Surfur Credits-expensed monthly to fuel expense 501.

Electric Fund \$142,296

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

1. On Page F-19, amounts greater than \$10,000 are reported in Account 143 for electric utility and water utility respectively. Amounts greater than \$10,000 should be explained, pursuant to the head note to this schedule. Please furnish an explanation.
2. The descriptions of the balances in Accounts 434 and 435 on page F-2, lines 12 through 14, indicate that these are "water utility and electric utility." Such a description does not identify the nature of the item. Please submit a more detailed explanation of these transactions.
3. On Page W-17, water main additions are reported. Please furnish an explanation of how these mains were financed as requested in head note No. 5 to this schedule.
4. On Page W-19, the 8-inch commercial meter is not reported tested. Meters 6-inch and larger that are in use are to be tested annually. Please test this meter in 2001, or footnote the schedule with an explanation of why this meter was not tested.
5. Thank you for your schedule footnotes indicating problems with the Production Statistics schedule, Page E-18 and Production Totals, Page E-17. The field for E-18, Line 15 will be expanded for larger amounts in the 2001 release. Regarding Line 12, Page E-18 and Page E-17, the hours allowed in the number of hours generators operated field, 8760, is the correct limit. You note you have 4 generators on this plant. Each of the 4 generators should be listed as a separate record on Page E-18. On Page E-17, Line 12 represents the number of hours any one generator would operate with 8760 as the maximum. Thanks also for your schedule footnote on the purchased statistics, Page E-16. You correctly noted the monthly purchases were not totaling correctly. This will also be fixed in the 2001 version.

Response received 1/11/02: This email is in regards to your letter dated December 19, 2001. Listed below is the information you requested.

Item # 1.) Account 143 includes miscellaneous bills from merchandising, jobbing and contact work. I have attached a spread sheet listing the different customers for both water and electric utilities. (ok, ele)

Item # 2.) Account 434 miscellaneous credits to surplus is a journal entry made to transfer an employees accrued sick leave from the water fund to the electric fund, \$22,540. Account 435 miscellaneous debit to surplus is a journal entry made to set up accrued sick leave for the same employee that transfer to the electric fund, \$22,540. Plus the employee was given a pay raise and that increase was added to his accrued sick leave, \$10,673. The other \$40,000 is a payment to the City of Manitowoc, \$9,200 water & \$30,800 electric, for construction of the new City Hall. (ok per JL)

Item # 3.) Page W-17 already has a attached schedule note. Water mains within the corporate limits of the City of Manitowoc, Wisconsin are extended in accordance with the requirement of section 144.04 as amended in the Wisconsin State Statutes, and according to the rules and regulations filed with the Public Service Commission of Wisconsin, and approved by the Common Council of the said City under section 12.7 of the Municipal Code. (still

FINANCIAL SECTION FOOTNOTES

should have provided the exact charge, ele).

Item # 4.) The 8-inch commercial meter was not tested in 2000, however it was tested in 2001 and will be tested every year. (ok, ele)

Item # 5.) 2001 version will address this issue. (ok, ele)

If you need any additional information, feel free to contact me.

Mark D. Klein
Utility Accountant
Manitowoc Public Utilities
920-686-4381
mklein@mpu.org

Identification and Ownership (Page iv)

Water Utility was organized on 10/2/1911

Electric Utility was organized in 1914

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	4,619,665	1
Total Sales of Water	4,619,665	
Other Operating Revenues		
Forfeited Discounts (470)	9,382	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	350	4
Interdepartmental Rents (473)	960	5
Other Water Revenues (474)	28,131	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	38,823	
Total Operating Revenues	4,658,488	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	400	8
Pumping Expenses (620-633)	428,271	9
Water Treatment Expenses (640-652)	660,543	10
Transmission and Distribution Expenses (660-678)	652,327	11
Customer Accounts Expenses (901-905)	150,622	12
Sales Expenses (910)	35	13
Administrative and General Expenses (920-932)	481,717	14
Total Operation and Maintenance Expenses	2,373,915	
Other Operating Expenses		
Depreciation Expense (403)	602,436	15
Amortization Expense (404-407)		16
Taxes (408)	504,089	17
Total Other Operating Expenses	1,106,525	
Total Operating Expenses	3,480,440	
NET OPERATING INCOME	1,178,048	

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	44	230	3,900	2
Industrial				3
Total Unmetered Sales to General Customers (460)	44	230	3,900	
Metered Sales to General Customers (461)				
Residential	11,671	725,318	1,515,613	4
Commercial	981	310,402	397,592	5
Industrial	150	1,863,238	1,828,788	6
Total Metered Sales to General Customers (461)	12,802	2,898,958	3,741,993	
Private Fire Protection Service (462)	141		77,470	7
Public Fire Protection Service (463)	1		520,713	8
Other Sales to Public Authorities (464)	99	90,930	120,469	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	178,160	155,120	12
Total Sales of Water	13,088	3,168,278	4,619,665	

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	None		1
Total		0	0

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)	520,713	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)	520,713	
Forfeited Discounts (470):		
Customer late payment charges	9,382	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	9,382	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
FARM LAND ON SOUTH 10TH STREET RENTED OUT	350	8
Total Rents from Water Property (472)	350	
Interdepartmental Rents (473):		
POLE YARD RENTED TO ELECTRIC UTILITY	960	9
Total Interdepartmental Rents (473)	960	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	28,126	10
Other (specify):		
STATE OF WISCONSIN SALES TAX ALLOWANCE	5	11
Total Other Water Revenues (474)	28,131	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	400	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	400	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	4,522	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	342,498	17
Pumping Labor and Expenses (624)	46,327	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	2,595	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	9,923	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	22,406	25
Total Pumping Expenses	428,271	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	43,690	26
Chemicals (641)	33,873	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	75,488	28
Miscellaneous Expenses (643)	74,608	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	94,925	32
Maintenance of Water Treatment Equipment (652)	337,959	33
Total Water Treatment Expenses	660,543	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	39,766	34
Storage Facilities Expenses (661)	9,190	35
Transmission and Distribution Lines Expenses (662)	107,487	36
Meter Expenses (663)	60,600	37
Customer Installations Expenses (664)	1,042	38
Miscellaneous Expenses (665)	81,725	39
Rents (666)	4,620	40
Maintenance Supervision and Engineering (670)	4,361	41
Maintenance of Structures and Improvements (671)	1,945	42
Maintenance of Distribution Reservoirs and Standpipes (672)	36,605	43
Maintenance of Transmission and Distribution Mains (673)	148,422	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	129,573	46
Maintenance of Meters (676)	15,609	47
Maintenance of Hydrants (677)	6,586	48
Maintenance of Miscellaneous Plant (678)	4,796	49
Total Transmission and Distribution Expenses	652,327	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	12,034	50
Meter Reading Labor (902)	28,020	51
Customer Records and Collection Expenses (903)	109,489	52
Uncollectible Accounts (904)	0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	1,079	54
Total Customer Accounts Expenses	150,622	
SALES EXPENSES		
Sales Expenses (910)	35	55
Total Sales Expenses	35	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	114,978	56
Office Supplies and Expenses (921)	43,144	57
Administrative Expenses Transferred--Credit (922)	37,508	58
Outside Services Employed (923)	94,271	59
Property Insurance (924)	5,631	60
Injuries and Damages (925)	29,125	61
Employee Pensions and Benefits (926)	185,521	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	22,032	65
Rents (931)	19,080	66
Maintenance of General Plant (932)	5,443	67
Total Administrative and General Expenses	481,717	
Total Operation and Maintenance Expenses	2,373,915	

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		451,484	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,263	2
Net property tax equivalent		443,221	
Social Security		54,851	3
PSC Remainder Assessment		6,017	4
Other (specify): NONE			5
Total tax expense		504,089	

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		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		6.892900				5
School tax rate	mills		8.990500				6
Voc. school tax rate	mills		1.798500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.681900				10
Less: state credit	mills		1.103400				11
Net tax rate	mills		16.578500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.892900				14
Combined School Tax Rate	mills		10.789000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.681900				17
Total Tax Rate	mills		17.681900				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		16.578500				20
Net Local and School Tax Rate	mills		16.578500				21
Utility Plant, Jan. 1	\$	30,966,864	30,966,864				22
Materials & Supplies	\$	135,250	135,250				23
Subtotal	\$	31,102,114	31,102,114				24
Less: Plant Outside Limits	\$	1,839,902	1,839,902				25
Taxable Assets	\$	29,262,212	29,262,212				26
Assessment Ratio	dec.		0.930700				27
Assessed Value	\$	27,234,341	27,234,341				28
Net Local & School Rate	mills		16.578500				29
Tax Equiv. Computed for Current Year	\$	451,505	451,505				30
Tax Equivalent per 1994 PSC Report	\$	399,683					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	451,484					32 33
Tax equiv. for current year (see note 6)	\$	451,484					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	83,952		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	1,968,150		7
Wells and Springs (314)	369,571		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	178,222		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,599,895	0	
PUMPING PLANT			
Land and Land Rights (320)	22,823		12
Structures and Improvements (321)	575,308		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,566,420	489,232	17
Diesel Pumping Equipment (326)	11,680		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	22,016		20
Total Pumping Plant	2,198,247	489,232	
WATER TREATMENT PLANT			
Land and Land Rights (330)	41,989		21
Structures and Improvements (331)	3,435,172	163,500	22
Water Treatment Equipment (332)	5,725,524		23
Total Water Treatment Plant	9,202,685	163,500	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	25,551		24
Structures and Improvements (341)	0		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)			83,952	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			1,968,150	7
Wells and Springs (314)			369,571	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			178,222	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,599,895	
PUMPING PLANT				
Land and Land Rights (320)			22,823	12
Structures and Improvements (321)			575,308	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			2,055,652	17
Diesel Pumping Equipment (326)			11,680	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			22,016	20
Total Pumping Plant	0	0	2,687,479	
WATER TREATMENT PLANT				
Land and Land Rights (330)			41,989	21
Structures and Improvements (331)			3,598,672	22
Water Treatment Equipment (332)	552		5,724,972	23
Total Water Treatment Plant	552	0	9,365,633	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			25,551	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,849,931		26
Transmission and Distribution Mains (343)	11,726,705	886,446	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,072,663	45,663	30
Hydrants (348)	756,547	113,624	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	15,431,397	1,045,733	
GENERAL PLANT			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	288,206		34
Office Furniture and Equipment (391)	23,397		35
Computer Equipment (391.1)	9,139	9,364	36
Transportation Equipment (392)	153,515	49,271	37
Stores Equipment (393)	15,426	969	38
Tools, Shop and Garage Equipment (394)	139,175	13,106	39
Laboratory Equipment (395)	29,016		40
Power Operated Equipment (396)	16,250		41
Communication Equipment (397)	14,622	5,046	42
SCADA Equipment (397.1)	164,818	4,500	43
Miscellaneous Equipment (398)	1,118		44
Other Tangible Property (399)	0		45
Total General Plant	913,301	82,256	
Total utility plant in service directly assignable	30,345,525	1,780,721	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	30,345,525	1,780,721	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,849,931	26
Transmission and Distribution Mains (343)	20,017		12,593,134	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	15,609		1,102,717	30
Hydrants (348)	744		869,427	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	36,370	0	16,440,760	
GENERAL PLANT				
Land and Land Rights (389)			58,619	33
Structures and Improvements (390)			288,206	34
Office Furniture and Equipment (391)			23,397	35
Computer Equipment (391.1)			18,503	36
Transportation Equipment (392)	14,743	(25,727)	162,316	37
Stores Equipment (393)			16,395	38
Tools, Shop and Garage Equipment (394)	0		152,281	39
Laboratory Equipment (395)			29,016	40
Power Operated Equipment (396)			16,250	41
Communication Equipment (397)	12,366		7,302	42
SCADA Equipment (397.1)			169,318	43
Miscellaneous Equipment (398)			1,118	44
Other Tangible Property (399)			0	45
Total General Plant	27,109	(25,727)	942,721	
Total utility plant in service directly assignable	64,031	(25,727)	32,036,488	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	64,031	(25,727)	32,036,488	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	793,388	1.67%	32,868	3
Wells and Springs (314)	369,571	2.94%		4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	46,552	1.77%	3,155	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	<u>1,209,511</u>		<u>36,023</u>	
PUMPING PLANT				
Structures and Improvements (321)	138,685	2.43%	13,703	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	890,301	4.42%	68,606	12
Diesel Pumping Equipment (326)	7,100	4.29%	501	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	9,705	4.29%	945	15
Total Pumping Plant	<u>1,045,791</u>		<u>83,755</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)	655,555	2.50%	85,879	16
Water Treatment Equipment (332)	645,582	3.24%	185,449	17
Total Water Treatment Plant	<u>1,301,137</u>		<u>271,328</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	480,396	1.86%	34,409	19
Transmission and Distribution Mains (343)	1,697,971	0.93%	109,391	20
Fire Mains (344)	0			21
Services (345)	0			22
Meters (346)	290,488	5.00%	58,063	23
Hydrants (348)	75,834	1.59%	21,468	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	<u>2,544,689</u>		<u>223,331</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					826,256	3
314					369,571	4
315					0	5
316					49,707	6
317					0	7
	0	0	0	0	1,245,534	
321				0	152,388	8
322					0	9
323					0	10
324					0	11
325					958,907	12
326					7,601	13
327					0	14
328					10,650	15
	0	0	0	0	1,129,546	
331		2,374			739,060	16
332	552		552		831,031	17
	552	2,374	552	0	1,570,091	
341					0	18
342					514,805	19
343	20,017	8,241			1,779,104	20
344					0	21
345					0	22
346	15,609		299		333,241	23
348	744	261			96,297	24
349					0	25
	36,370	8,502	299	0	2,723,447	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	28,551	2.38%	6,859	26
Office Furniture and Equipment (391)	7,433	5.88%	1,568	27
Computer Equipment (391.1)	1,295	25.00%	5,173	28
Transportation Equipment (392)	73,725	10.56%	16,211	29
Stores Equipment (393)	6,543	5.88%	1,082	30
Tools, Shop and Garage Equipment (394)	92,587	6.25%	9,454	31
Laboratory Equipment (395)	13,432	5.88%	1,944	32
Power Operated Equipment (396)	199	6.07%	986	33
Communication Equipment (397)	12,686	10.00%	1,004	34
SCADA Equipment (397.1)	44,326	10.00%	16,482	35
Miscellaneous Equipment (398)	689	5.88%	75	36
Other Tangible Property (399)	0			37
Total General Plant	281,466		60,838	
Total accum. prov. directly assignable	6,382,594		675,275	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 6,382,594		 675,275	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					35,410	26
391					9,001	27
391.1					6,468	28
392	14,743	26,256	4,500		53,437	29
393					7,625	30
394	0				102,041	31
395					15,376	32
396					1,185	33
397	12,366				1,324	34
397.1					60,808	35
398					764	36
399					0	37
	27,109	26,256	4,500	0	293,439	
	64,031	37,132	5,351	0	6,962,057	
					0	38
	64,031	37,132	5,351	0	6,962,057	

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		250,707	10,691	261,398	1
February		225,518	17,911	243,429	2
March		229,593	29,794	259,387	3
April		205,556	71,420	276,976	4
May		225,136	46,513	271,649	5
June		240,186	39,234	279,420	6
July		261,997	35,051	297,048	7
August		275,693	54,914	330,607	8
September		223,099	66,833	289,932	9
October		223,918	62,544	286,462	10
November		230,052	46,971	277,023	11
December		245,860	3,162	249,022	12
Total for year	0	2,837,315	485,038	3,322,353	
Less: Measured or estimated water used in main flushing and water treatment during year				49,400	13
Less: Other utility use				387	14
Other utility use explanation:					15
General Administrative Office Consumption					
Water pumped into distribution system				3,272,566	16
Less: Water sold				3,168,278	17
Losses and unaccounted for				104,288	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				13,656	21
Date of maximum: 7/17/2000					22
Cause of maximum:					23
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year				5,554	24
Date of minimum: 1/1/2000					25
Total KWH used for pumping for the year				6,705,944	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)	
COLLECTING WELL	A	66	13	3,500,000	Yes	1
COLLECTING WELL	C	84	13	5,000,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
WATER INTAKES	1	9,000	27	48	1

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	14	15	14
Location	4 NY RESERVOIR	A COLLECTOR	A COLLECTOR	15
Purpose	X S	X S	X S	16
Destination	D	D	D	17
Pump Manufacturer	DELAVAL	LAYNE BOWLER	STERLING	18
Year Installed	1970	1945	1945	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	2,800	1,200	21
Pump Motor or Standby Engine Mfr	GE/CATERPILLAR	IDEAL	G. E.	23
Year Installed	1970	1999	1945	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	150	250	125	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	19	2	20	1
Location	C COLLECTOR	SOUTH BACKWASH	C COLLECTOR	2
Purpose	P X	P X	P X	3
Destination	D	T	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1994	1972	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,300	17,400	2,000	8
Pump Motor or Standby Engine Mfr	U. S. MOTORS	IDEAL	U. S. MOTORS	10
Year Installed	1994	1972	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	300	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	21	22	23	14
Location	1 SOUTHWEST	2 SOUTHWEST	3 SOUTHWEST	15
Purpose	X S	P X	B	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS-CHALMERS	ALLIS-CHALMERS	ALLIS-CHALMERS	18
Year Installed	1987	1987	1987	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	200	600	3,000	21
Pump Motor or Standby Engine Mfr	G. E.	G. E.	G. E.	23
Year Installed	1987	1987	1987	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	15	150	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	5	1
Location	NO. 1 RECLAIM	NO. 2 RECLAIM	1 HILIFT	2
Purpose	P X	X S	P X	3
Destination	T	T	R	4
Pump Manufacturer	KROGH	KROGH	INGERSOLL DRESSEL	5
Year Installed	1972	1972	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,400	1,400	6,500	8
Pump Motor or Standby Engine Mfr	U. S.	U. S.	US MOTORS	9 10
Year Installed	1972	1972	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	500	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	6	7	8	14
Location	2 HILIFT	3 HILIFT	1 LOLIFT	15
Purpose	P X	P X	P X	16
Destination	R	D	D	17
Pump Manufacturer	PEERLESS	PEERLESS	GOULDS	18
Year Installed	1999	1972	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,420	4,180	4,700	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	GE MOTORS	22 23
Year Installed	1999	1999	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	350	300	26

PUMPING & POWER EQUIPMENT

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

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

WATER MAINS

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

								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)		
L	D	0.500	178	0	0	0	178	1	
L	D	0.625	67	0	0	0	67	2	
M	D	0.750	320	0	0	0	320	3	
M	D	1.000	490	0	0	0	490	4	
L	D	1.500	508	0	0	0	508	5	
M	D	2.000	1,438	0	0	0	1,438	6	
M	D	4.000	7,710	0	0	0	7,710	7	
M	D	6.000	417,232	0	3,265	0	413,967	8	
P	D	6.000	20,926	1,937	0	0	22,863	9	
M	D	8.000	102,493	0	863	0	101,630	10	
P	D	8.000	53,101	11,883	0	0	64,984	11	
M	D	10.000	25,913	0	0	0	25,913	12	
P	D	10.000	14	4	0	0	18	13	
M	D	12.000	114,604	0	0	0	114,604	14	
P	D	12.000	36,049	8,310	0	0	44,359	15	
M	T	16.000	43,916	634	0	0	44,550	16	
M	T	20.000	23,943	0	0	0	23,943	17	
M	T	24.000	18,273	0	0	0	18,273	18	
Total Within Municipality			867,175	22,768	4,128	0	885,815		
M	T	24.000	2,500	0	0	0	2,500	19	
Total Outside of Municipality			2,500	0	0	0	2,500		
Total Utility			869,675	22,768	4,128	0	888,315		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	5,124	0	149	0	4,975		1
L	0.750	1,849	0	26	0	1,823		2
M	0.750	2,768	0	0	0	2,768		3
L	1.000	308	0	37	0	271		4
M	1.000	3,399	234	0	0	3,633		5
L	1.250	8	0	0	0	8		6
M	1.500	141	3	2	0	142		7
M	2.000	161	6	1	0	166		8
P	4.000	22	0	0	0	22		9
M	4.000	133	0	0	0	133		10
P	6.000	32	5	0	0	37		11
M	6.000	84	0	1	0	83		12
M	8.000	50	2	0	0	52		13
P	8.000	56	0	0	0	56		14
M	10.000	3	0	0	0	3		15
M	12.000	6	0	0	0	6		16
P	12.000	5	0	0	0	5		17
Total Utility		14,149	250	216	0	14,183	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,050	228	250	19	6,047	747	1
0.750	6,353	225	53	18	6,543	1,441	2
1.000	425	16	1	0	440	90	3
1.500	128	12	11	(1)	128	36	4
2.000	233	3	0	3	239	18	5
3.000	65	1	0	(1)	65	30	6
4.000	43	1	2	0	42	30	7
6.000	34	0	0	0	34	34	8
8.000	1	0	0	0	1	0	9
Total:	13,332	486	317	38	13,539	2,426	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,520	229	12	0	0	286	6,047	1
0.750	5,961	371	44	7	0	160	6,543	2
1.000	164	193	30	14	0	39	440	3
1.500	6	74	12	15	0	21	128	4
2.000	4	103	48	24	2	58	239	5
3.000	0	9	20	12	0	24	65	6
4.000	0	11	13	6	1	11	42	7
6.000	0	3	15	1	3	12	34	8
8.000	0	1	0	0	0	0	1	9
Total:	11,655	994	194	79	6	611	13,539	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,100	59	5		1,154	2
Total Fire Hydrants	1,100	59	5	0	1,154	
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: 600
 Number of distribution system valves end of year: 2,300
 Number of distribution valves operated during year: 1,200

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 623 - Increase in cost of power for pumps.
Account 640 - Increase because of additional employee and increase in salaries.
Account 641 - Decrease in cost because of new microfiltration plant.
Account 642 - Decrease in cost because of new microfiltration plant.
Account 643 - Decrease in cost because of new microfiltration plant.
Account 651 - Increase in maintenance and improvements with the new microfiltration plant.
Account 652 - Increase in cost of maintenance and replacement agreement for membrane module.
Account 660 - Decrease in salaries because of employee moved to electric fund.
Account 675 - Increase in cost because of replacement of services.
Account 903 - Decrease in data processing charges.
Account 928 - Decrease because of water rate case last year.
Account 930 - Decrease in goodwill advertising.

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

Line 33-City Assessor made an error in applying property values in letter dater November 9, 2000.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 325 - Column C = \$489,232

= 426,055 Close WO4880; Hi-Lift Pump Modifications & Upgrades at Water Plant
 = 63,177 Close WO4899; Lo-Lift Pump Modifications & Upgrades at Water Plant

Account 331 - Column C = \$163,500

= 35,684 Installation of outfall pipe for Microfiltration Plant
 = 82,874 Reclose WO4359; Microfiltration Plant
 = 14,211 Close WO4933; Repairs of lightning damage at New York Reservoir
 = 30,731 Close WO4410; Collector "A" convert to 480V, MPU Lakefront property

Account 3431 - Column C = \$886,446

= \$ 4,047.17 Close WO4921; Replace Valves
 = 127.21 Clear Const WIP WO5003; Replace hydrant
 = 13,878.39 Close WO5074; Watermain installation
 = 1,930.66 Close WO5036; Oaks Subdivision
 = 8,141.59 Close WO5035; North Valley Subdivision
 = 51.37 Redist to inventory
 = 21,194.43 Close WO4992; Replace watermain
 = 29,951.91 Close WO4978; Install watermain
 = 133,577.31 Close WO5002; Install watermain
 = 46,275.38 Close WO4993; Replace watermain
 = 138,961.05 Close WO4994; Replace watermain
 = 358,312.93 Close WO4979; Replace watermain
 = 913.01 Close WO5004; Watermain relocation
 = 90,419.75 Close WO5055; Watermain extension
 = 1,514.15 Reclose WO4992; Replace watermain
 = 4,510.00 Reclose WO4979; Replace watermain
 = 7,179.22 Reclose WO4993; Replace watermain
 = 2,360.44 Reclose WO4994; Replace watermain
 = 23,099.77 Close WO5008; Replace valves

Account 3481 - Column C = \$113,623.97

= \$ 1,475.23 Clear Const WIP WO5003; Replace hydrant
 = 1,907.24 Close WO5074; Watermain installation
 = 935.59 Close WO5036; Oaks Subdivision
 = 2,845.21 Close WO5035; North Valley Subdivision
 = 14,637.23 Close WO5002; Install watermain
 = 6,737.74 Close WO4993; Replace watermain
 = 29,045.44 Close WO4994; Replace watermain
 = 35,825.51 Close WO4979; Replace watermain
 = 7,384.78 Close WO5004; Replace hydrants
 = 12,830.00 Close WO5055; Watermain extension

Account 392 - Column F = \$25,727.03

= (14,742.50) Transfer Electric Truck to Water
 = 11,474.03 Transfer Truck 13 to Power Truck 8
 = 28,995.50 Transfer Water Truck 20 to Electric Utility

Pumping & Power Equipment (Page W-15)

4 pumps were removed in 2000. Numbers 1, 16, 17, & 18 from 1999 PSC annual report.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

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

Water Services (Page W-18)

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

Meters (Page W-19)

Adjustment of meters were made to reconcile year end balance due to system conversion issues.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	28,992,656	1
Total Sales of Electricity	28,992,656	
Other Operating Revenues		
Forfeited Discounts (450)	53,884	2
Miscellaneous Service Revenues (451)	736,891	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	173,732	5
Interdepartmental Rents (455)	23,700	6
Other Electric Revenues (456)	1,999,461	7
Total Other Operating Revenues	2,987,668	
Total Operating Revenues	31,980,324	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	20,804,082	8
Transmission Expenses (560-573)	181,945	9
Distribution Expenses (580-598)	939,001	10
Customer Accounts Expenses (901-905)	359,167	11
Sales Expenses (911-916)	139,202	12
Administrative and General Expenses (920-932)	2,384,645	13
Total Operation and Maintenance Expenses	24,808,042	
Other Expenses		
Depreciation Expense (403)	2,869,121	14
Amortization Expense (404-407)		15
Taxes (408)	1,762,308	16
Total Other Expenses	4,631,429	
Total Operating Expenses	29,439,471	
NET OPERATING INCOME	2,540,853	

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	53,884	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	53,884	
Miscellaneous Service Revenues (451):		
ELECTRIC DATA PROCESSING REVENUE	736,891	3
Total Miscellaneous Service Revenues (451)	736,891	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL CONTRACT	57,381	5
LEASE AGREEMENT-WPS TRANS/SUBSTATION	116,351	6
Total Rent from Electric Property (454)	173,732	
Interdepartmental Rents (455):		
WATER UTILITY GENERAL OFFICE	23,700	7
Total Interdepartmental Rents (455)	23,700	
Other Electric Revenues (456):		
STEAM & HOT WATER SALES	1,991,440	8
STATE OF WISCONSIN SALES TAX ALLOWANCE	6,067	9
MISC OTHER REVENUE	1,954	10
Total Other Electric Revenues (456)	1,999,461	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	179,411	1
Fuel (501)	7,883,880	2
Steam Expenses (502)	656,854	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	498,044	6
Miscellaneous Steam Power Expenses (506)	1,087,232	7
Rents (507)	727	8
Maintenance Supervision and Engineering (510)	110,995	9
Maintenance of Structures (511)	90,784	10
Maintenance of Boiler Plant (512)	1,522,001	11
Maintenance of Electric Plant (513)	212,843	12
Maintenance of Miscellaneous Steam Plant (514)	16,894	13
Total Steam Power Generation Expenses	12,259,665	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	5,565	25
Fuel (547)	317,781	26
Generation Expenses (548)	8,079	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	2,256	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	105,058	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	145,372	33
Total Other Power Generation Expenses	584,111	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	7,954,596	34
System Control and Load Dispatching (556)	5,710	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	7,960,306	
Total Power Production Expenses	20,804,082	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	61,370	37
Load Dispatching (561)	0	38
Station Expenses (562)	15,831	39
Overhead Line Expenses (563)	793	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	24,699	42
Rents (567)	3,882	43
Maintenance Supervision and Engineering (568)	4,473	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	61,260	46
Maintenance of Overhead Lines (571)	9,637	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	181,945	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	86,039	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	0	51
Station Expenses (582)	20,234	52
Overhead Line Expenses (583)	244,807	53
Underground Line Expenses (584)	35,970	54
Street Lighting and Signal System Expenses (585)	46,396	55
Meter Expenses (586)	79,597	56
Customer Installations Expenses (587)	6,482	57
Miscellaneous Distribution Expenses (588)	216,824	58
Rents (589)	728	59
Maintenance Supervision and Engineering (590)	31,407	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	21,791	62
Maintenance of Overhead Lines (593)	94,370	63
Maintenance of Underground Lines (594)	13,792	64
Maintenance of Line Transformers (595)	5,645	65
Maintenance of Street Lighting and Signal Systems (596)	33,432	66
Maintenance of Meters (597)	1,487	67
Maintenance of Miscellaneous Distribution Plant (598)	0	68
Total Distribution Expenses	939,001	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	33,253	69
Meter Reading Expenses (902)	75,347	70
Customer Records and Collection Expenses (903)	135,113	71
Uncollectible Accounts (904)	95,641	72
Miscellaneous Customer Accounts Expenses (905)	19,813	73
Total Customer Accounts Expenses	359,167	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	139,202	75
Advertising Expenses (913)	0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	139,202	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	772,137	78
Office Supplies and Expenses (921)	161,080	79
Administrative Expenses Transferred -- Credit (922)	159,574	80
Outside Services Employed (923)	133,735	81
Property Insurance (924)	98,373	82
Injuries and Damages (925)	96,555	83
Employee Pensions and Benefits (926)	940,370	84
Regulatory Commission Expenses (928)	192	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	202,054	87
Rents (931)	11,240	88
Maintenance of General Plant (932)	128,483	89
Total Administrative and General Expenses	2,384,645	
Total Operation and Maintenance Expenses	24,808,042	

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		1,417,722	1
Social Security		277,897	2
Wisconsin Gross Receipts Tax		23,258	3
PSC Remainder Assessment		43,431	4
Other (specify): NONE			5
Total tax expense		<u>1,762,308</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		6.892900				5
School tax rate	mills		8.990500				6
Voc. school tax rate	mills		1.798500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.681900				10
Less: state credit	mills		1.103400				11
Net tax rate	mills		16.578500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.892900				14
Combined School Tax Rate	mills		10.789000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.681900				17
Total Tax Rate	mills		17.681900				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		16.578500				20
Net Local and School Tax Rate	mills		16.578500				21
Utility Plant, Jan. 1	\$	89,007,335	89,007,335				22
Materials & Supplies	\$	3,063,130	3,063,130				23
Subtotal	\$	92,070,465	92,070,465				24
Less: Plant Outside Limits	\$	186,245	186,245				25
Taxable Assets	\$	91,884,220	91,884,220				26
Assessment Ratio	dec.		0.930690				27
Assessed Value	\$	85,515,725	85,515,725				28
Net Local & School Rate	mills		16.578500				29
Tax Equiv. Computed for Current Year	\$	1,417,722	1,417,722				30
Tax Equivalent per 1994 PSC Report	\$	1,456,295					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	1,417,722					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	286,988		4
Structures and Improvements (311)	5,718,956	131,021	5
Boiler Plant Equipment (312)	33,691,210	570,708	6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	5,173,148	9,331	8
Accessory Electric Equipment (315)	1,648,262		9
Miscellaneous Power Plant Equipment (316)	279,215	20,941	10
Total Steam Production Plant	46,797,779	732,001	
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)	290,255		18
Structures and Improvements (341)	554,304		19
Fuel Holders, Producers and Accessories (342)	786,196	14,000	20
Prime Movers (343)	9,009,760	11,072	21
Generators (344)	1,321,175	1,661	22
Accessory Electric Equipment (345)	974,136	1,107	23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	12,935,826	27,840	
TRANSMISSION PLANT			
Land and Land Rights (350)	132,610		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)			286,988	4
Structures and Improvements (311)	0	0	5,849,977	5
Boiler Plant Equipment (312)			34,261,918	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)	4,000	0	5,178,479	8
Accessory Electric Equipment (315)			1,648,262	9
Miscellaneous Power Plant Equipment (316)			300,156	10
Total Steam Production Plant	4,000	0	47,525,780	
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)	7,228		283,027	18
Structures and Improvements (341)			554,304	19
Fuel Holders, Producers and Accessories (342)			800,196	20
Prime Movers (343)			9,020,832	21
Generators (344)			1,322,836	22
Accessory Electric Equipment (345)			975,243	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	7,228	0	12,956,438	
TRANSMISSION PLANT				
Land and Land Rights (350)			132,610	25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	2,519,548	162,812	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	148,245		29
Overhead Conductors and Devices (356)	228,912		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	3,029,315	162,812	
DISTRIBUTION PLANT			
Land and Land Rights (360)	130,486	82	34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,603,404	13,157	36
Storage Battery Equipment (363)	17,402		37
Poles, Towers and Fixtures (364)	2,441,251	195,492	38
Overhead Conductors and Devices (365)	3,211,806	273,317	39
Underground Conduit (366)	359,630	8,908	40
Underground Conductors and Devices (367)	2,388,977	138,515	41
Line Transformers (368)	3,586,497	201,219	42
Services (369)	1,252,654	58,867	43
Meters (370)	1,273,762	29,279	44
Installations on Customers' Premises (371)	296,058	14,311	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,751,623	36,396	47
Total Distribution Plant	19,313,550	969,543	
GENERAL PLANT			
Land and Land Rights (389)	168,385		48
Structures and Improvements (390)	991,066		49
Office Furniture and Equipment (391)	125,893	13,088	50
Computer Equipment (391.1)	340,502	36,175	51
Transportation Equipment (392)	862,782	159,320	52
Stores Equipment (393)	90,787	17,832	53
Tools, Shop and Garage Equipment (394)	320,445	92,447	54
Laboratory Equipment (395)	87,032	3,621	55
Power Operated Equipment (396)	142,965	91,910	56
Communication Equipment (397)	357,840	61,186	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)	700		2,681,660	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			148,245	29
Overhead Conductors and Devices (356)			228,912	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	700	0	3,191,427	
DISTRIBUTION PLANT				
Land and Land Rights (360)		(16,401)	114,167	34
Structures and Improvements (361)			0	35
Station Equipment (362)	1,500	(2,591)	2,612,470	36
Storage Battery Equipment (363)			17,402	37
Poles, Towers and Fixtures (364)	18,843		2,617,900	38
Overhead Conductors and Devices (365)	36,726		3,448,397	39
Underground Conduit (366)	799		367,739	40
Underground Conductors and Devices (367)	33,027		2,494,465	41
Line Transformers (368)	17,299		3,770,417	42
Services (369)	2,696		1,308,825	43
Meters (370)	7,584		1,295,457	44
Installations on Customers' Premises (371)	1,349		309,020	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	4,251		1,783,768	47
Total Distribution Plant	124,074	(18,992)	20,140,027	
GENERAL PLANT				
Land and Land Rights (389)			168,385	48
Structures and Improvements (390)			991,066	49
Office Furniture and Equipment (391)			138,981	50
Computer Equipment (391.1)			376,677	51
Transportation Equipment (392)	119,367	21,320	924,055	52
Stores Equipment (393)			108,619	53
Tools, Shop and Garage Equipment (394)			412,892	54
Laboratory Equipment (395)			90,653	55
Power Operated Equipment (396)	7,150	(17,832)	209,893	56
Communication Equipment (397)		(5,549)	413,477	57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,942		58
Other Tangible Property (399)	515,892	2,513	59
Total General Plant	4,005,531	478,092	
Total utility plant in service directly assignable	86,082,001	2,370,288	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	86,082,001	2,370,288	

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)			1,942 58
Other Tangible Property (399)			518,405 59
Total General Plant	126,517	(2,061)	4,355,045
Total utility plant in service directly assignable	262,519	(21,053)	88,168,717
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	262,519	(21,053)	88,168,717

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	1,904,551	2.08%	120,544	1
Boiler Plant Equipment (312)	11,618,576	3.33%	1,134,047	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	4,792,255	2.97%	157,059	4
Accessory Electric Equipment (315)	1,066,196	2.63%	43,349	5
Miscellaneous Power Plant Equipment (316)	134,833	3.13%	9,286	6
Total Steam Production Plant	19,516,411		1,464,285	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	177,369	3.57%	16,491	13
Fuel Holders, Producers and Accessories (342)	112,554	3.57%	28,109	14
Prime Movers (343)	2,218,699	3.57%	321,681	15
Generators (344)	328,726	3.57%	47,171	16
Accessory Electric Equipment (345)	194,006	3.57%	34,780	17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	3,031,354		448,232	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	1,462,404	2.94%	74,075	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	99,422	3.70%	5,485	22
Overhead Conductors and Devices (356)	87,421	3.33%	7,623	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				2,025,095	1
312			5,762	4	12,758,389	2
313					0	3
314	4,000				4,945,314	4
315					1,109,545	5
316					144,119	6
	4,000	0	5,762	4	20,982,462	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					193,860	13
342					140,663	14
343					2,540,380	15
344					375,897	16
345					228,786	17
346					0	18
	0	0	0	0	3,479,586	
352					0	19
353	700				1,535,779	20
354					0	21
355					104,907	22
356					95,044	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	1,649,247		87,183	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	663,687	4.17%	100,130	28
Storage Battery Equipment (363)	0	5.00%	798	29
Poles, Towers and Fixtures (364)	1,042,136	3.67%	90,044	30
Overhead Conductors and Devices (365)	1,054,124	3.60%	116,143	31
Underground Conduit (366)	121,813	2.00%	7,133	32
Underground Conductors and Devices (367)	451,545	2.97%	70,651	33
Line Transformers (368)	1,287,250	3.00%	109,477	34
Services (369)	578,608	4.63%	58,126	35
Meters (370)	584,444	3.60%	46,240	36
Installations on Customers' Premises (371)	164,545	6.92%	19,996	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	597,467	3.91%	68,648	39
Total Distribution Plant	6,545,619		687,386	
GENERAL PLANT				
Structures and Improvements (390)	421,027	2.38%	23,587	40
Office Furniture and Equipment (391)	94,881	5.88%	5,583	41
Computer Equipment (391.1)	94,766	14.29%	99,877	42
Transportation Equipment (392)	653,218	15.00%	86,004	43
Stores Equipment (393)	61,851	4.00%	7,178	44
Tools, Shop and Garage Equipment (394)	224,722	6.67%	23,605	45
Laboratory Equipment (395)	72,449	5.56%	5,967	46
Power Operated Equipment (396)	72,642	12.50%	20,402	47
Communication Equipment (397)	178,348	6.67%	66,383	48
Miscellaneous Equipment (398)	1,012	4.76%	130	49
Other Tangible Property (399)	330,897	3.33%	17,186	50
Total General Plant	2,205,813		355,902	
Total accum. prov. directly assignable	32,948,444		3,042,988	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	700	0	0	0	1,735,730	
361					0	27
362	1,500				762,317	28
363					798	29
364	18,843	15,041	5,862		1,104,158	30
365	36,726	38,034	11,601		1,107,108	31
366	799	370			127,777	32
367	33,027	6,191	9,220		492,198	33
368	17,299	19	38		1,379,447	34
369	2,696	3,297	4		630,745	35
370	7,584	515	283		622,868	36
371	1,349	945	1,138		183,385	37
372					0	38
373	4,251	1,590	1,216		661,490	39
	124,074	66,002	29,362	0	7,072,291	
390					444,614	40
391					100,464	41
391.1					194,643	42
392	119,367		25,000	(3,375)	641,480	43
393				3,190	72,219	44
394					248,327	45
395					78,416	46
396	7,150		3,200	(10,748)	78,346	47
397			0	(462)	244,269	48
398					1,142	49
399					348,083	50
	126,517	0	28,200	(11,395)	2,452,003	
	255,291	66,002	63,324	(11,391)	35,722,072	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>32,948,444</u>		<u>3,042,988</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	255,291	66,002	63,324	(11,391)	35,722,072

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:			
OVERHEAD PRIMARY 7.62/13.2 (15KV)	33.82	166.18	4
UNDERGROUND PRIMARY 7.62/13.2 (15KV)	8.34	49.19	5
OVERHEAD SECONDARY	20.09	229.32	6
UNDERGROUND SECONDARY	2.91	43.77	7
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			8
7.2/12.5 kV (12kV)			9
14.4/24.9 kV (25kV)			10
Other:			
NONE			11
Transmission System			
34.5 kV			12
69 kV	0.11	9.41	13
115 kV			14
138 kV			15
Other:			
NONE			16

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	53	8
Total	53	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	53	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	88,600	Thursday	01/20/2000	18:00	48,478	1
February	02	85,200	Friday	02/18/2000	11:00	45,920	2
March	03	82,700	Wednesday	03/01/2000	13:00	48,177	3
April	04	84,200	Monday	04/10/2000	11:00	44,377	4
May	05	87,000	Monday	05/08/2000	13:15	47,224	5
June	06	94,300	Tuesday	06/20/2000	11:00	48,078	6
July	07	102,000	Thursday	07/13/2000	15:00	49,462	7
August	08	104,900	Thursday	08/31/2000	13:00	55,601	8
September	09	95,500	Friday	09/01/2000	11:00	49,111	9
October	10	87,000	Thursday	10/26/2000	13:00	49,215	10
November	11	88,400	Tuesday	11/28/2000	17:00	47,227	11
December	12	90,800	Tuesday	12/05/2000	19:00	47,789	12
Total		1,090,600				580,659	

System Name

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

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

15 minutes integrated

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	290,280	1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	78	4
Internal Combustion Reciprocating	3,799	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	294,157	7
Purchases	286,502	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	580,659	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	555,224	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	366	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	366	23
Total Sold and Used	555,590	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	25,069	27
Total Energy Losses	25,069	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.3173%	29
Total Disposition of Energy	580,659	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)	
Residential Sales				
RESIDENTIAL	RG-1	14,904	97,857	1
Total Sales for Residential Sales		14,904	97,857	
Commercial & Industrial				
COMMERCIAL	CG-1	1,591	60,245	2
COMMERCIAL & INDUSTRIAL	CP-1	55	24,757	3
COMMERCIAL & INDUSTRIAL	CP-2	36	45,754	4
COMMERCIAL & INDUSTRIAL	CP-3	35	245,896	5
COMMERCIAL & INDUSTRIAL	CP-4	2	75,411	6
SECURITY LIGHT	SL-1	348	1,449	7
Total Sales for Commercial & Industrial		2,067	453,512	
Public Street & Highway Lighting				
GENERAL & ORNAMENTAL	MS-1	1	3,855	8
Total Sales for Public Street & Highway Lighting		1	3,855	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		16,972	555,224	

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)	
		6,511,257	207,452	6,718,709	1
0	0	6,511,257	207,452	6,718,709	
		3,720,471	124,369	3,844,840	2
		1,181,172	42,583	1,223,755	3
73,290		2,126,715	98,876	2,225,591	4
108,583	130,650	10,727,130	530,409	11,257,539	5
524,009	592,637	3,042,522	130,443	3,172,965	6
164,741	185,843	103,205	2,624	105,829	7
870,623	909,130	20,901,215	929,304	21,830,519	
		435,740	7,688	443,428	8
0	0	435,740	7,688	443,428	
				0	9
0	0	0	0	0	
870,623	909,130	27,848,212	1,144,444	28,992,656	

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		Wisc. Pub. Service		1
Point of Delivery	Interconnect-WPS		SHOTO/MRAP/CUST		2
Type of Power Purchased (firm, dump, etc.)	NON FIRM		Gen. Purp.-Scheduled		3
Voltage at Which Delivered	69kV		69kV		4
Point of Metering	Shoto/Man Rap/Custer		Shoto/Man Rap/Custer		5
Total of 12 Monthly Maximum Demands -- kW	10,000		15,000		6
Average load factor	4.2740%		42.5023%		7
Total Cost of Purchased Power	16,221		108,954		8
Average cost per kWh	0.0520		0.0234		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	0		518		12
February	0		19		13
March	0		184		14
April	0		170		15
May	0		0		16
June	0		112		17
July	5		595		18
August	23		487		19
September	0		1,762		20
October	218		258		21
November	66		519		22
December	0		30		23
Total kWh (000)	312	0	4,654	0	24
(d) (e)					
Name of Vendor	Wisc. Pub. Service		Wisc. Pub. Service		29
Point of Delivery	SHOTO/MRAP/CUST		SHOTO/MRAP/CUST		30
Voltage at Which Delivered	Gen. Purp.-Variable		W-2 - Part Reg		31
Point of Metering	69kV		69kV		32
Type of Power Purchased (firm, dump, etc.)	Shoto/Man Rap/Custer		Shoto/Man Rap/Custer		33
Total of 12 Monthly Maximum Demands -- kW	30000		270000		34
Average load factor	42.2968%		93.0320%		35
Total Cost of Purchased Power	475,750		4,432,425		36
Average cost per kWh	0.0514		0.0242		37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January	193		5,999	9,330	40
February	358		6,038	8,485	41
March	1,196		6,794	9,051	42
April	1,482		5,629	8,592	43
May	315		6,303	8,309	44
June	959		6,132	8,550	45
July	606		5,556	10,245	46
August	1,009		6,414	9,792	47
September	1,381		5,568	9,953	48
October	734		6,435	9,504	49
November	885		5,874	9,760	50
December	145		5,686	9,367	51
Total kWh (000)	9,263	0	72,428	110,938	52

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		WISC ELECTRIC		1
Point of Delivery	INTERCONNECT-WPS		INTERCONNECT-WPS		2
Type of Power Purchased (firm, dump, etc.)	MAINTENANCE		NON-FIRM		3
Voltage at Which Delivered	69kV		69kV		4
Point of Metering	Shoto/MRap/Cust		Shoto/Man Rap/Custer		5
Total of 12 Monthly Maximum Demands -- kW	5,000		14,000		6
Average load factor	39.4521%		1.3894%		7
Total Cost of Purchased Power	66,240		6,914		8
Average cost per kWh	0.0460		0.0487		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	0		0		12
February	0		0		13
March	0		0		14
April	0		0		15
May	0		0		16
June	0		0		17
July	0		29		18
August	0		0		19
September	0		14		20
October	0		23		21
November	1,360		76		22
December	80		0		23
Total kWh (000)	1,440	0	142	0	24

					(d)	(e)	
Name of Vendor	WISC. PUB. SERVICE		WPPI				28
Point of Delivery	SHOTO/MRAP/CUST		SHOTO/MRAP/CUST				29
Voltage at Which Delivered	ANCILLARY SERV		Neg. Capacity-1				30
Point of Metering	69kV		69kV				31
Type of Power Purchased (firm, dump, etc.)	Shoto/Man Rap/Custer		Shoto/Man Rap/Custer				32
Total of 12 Monthly Maximum Demands -- kW	10000		120000				33
Average load factor	0.0000%		99.6861%				34
Total Cost of Purchased Power	92,762		2,755,330				35
Average cost per kWh	0.0000		0.0316				36
On-Peak Hours (if applicable)							37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak			38
January	0		7,405				39
February	0		6,960				40
March	0		7,440				41
April	0		7,190				42
May	0		7,440				43
June	0		7,200				44
July	0		7,440				45
August	0		7,440				46
September	0		7,200				47
October	0		7,450				48
November	0		7,200				49
December	0		6,960				50
Total kWh (000)	0	0	87,325	0			51

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	294,157	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	104	7
Date and Hour of Such Maximum Demand	8/31/2000 13	8
Load Factor	322.8804	9
Maximum Net Generation in Any One Day	1,399	10
Date of Such Maximum	8/31/2000	11
Number of Hours Generators Operated	731	12
Maximum Continuous or Dependable Capacity--kW	115	13
Is Plant Owned or Leased?		14
Total Production Expenses	10,584,069	15
Cost per kWh of Net Generation (\$)	36	16
Monthly Net Generation --- kWh (000):		
January	25,033	17
February	24,060	18
March	23,512	19
April	21,314	20
May	24,857	21
June	25,125	22
July	24,986	23
August	30,437	24
September	23,233	25
October	24,593	26
November	21,487	27
December	25,520	28
Total kWh (000)	294,157	29
Gas Consumed--Therms	398,155	30
Average Cost per Therm Burned (\$)	398,155.0000	31
Fuel Oil Consumed Barrels (42 gal.)	705	32
Average Cost per Barrel of Oil Burned (\$)	26.4000	33
Specific Gravity	34	34
Average BTU per Gallon	140,133	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	131	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.)	176,471	42
Average Cost per Ton (\$)	44.6700	43
Kind of Coal Used	Bitum Coal	44
Average BTU per Pound	13,267	45
Water Evaporated--Thousands of Pounds	2,813,022	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	10	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	1	50
Based on Coal Used Solely in Electric Generation	1	51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0279	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Custer Str	Manitowoc	Manitowoc		1
Unit Identification	MPU3	MPU2	MPU1		2
Type of Generation	TURBINE	RECIP	STEAM		3
kWh Net Generation (000)	78	3,799	290,280		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	E	E	E		6
60-Minute Maximum Demand--kW (est. if not meas.)			104		7
Date and Hour of Such Maximum Demand			8/31/2000 13		8
Load Factor			318.6249		9
Maximum Net Generation in Any One Day	55	112	1,232		10
Date of Such Maximum	08/30/2000	08/30/2000	08/31/2000		11
Number of Hours Generators Operated	8	723	0		12
Maximum Continuous or Dependable Capacity--kW	25	11	79		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	292,756	291,314	9,999,999		15
Cost per kWh of Net Generation (\$)	3,753.2821	76.6818	34.4495		16
Monthly Net Generation --- kWh (000):					
January	0	57	24,976		17
February	0	35	24,025		18
March	0	1	23,511		19
April	0	0	21,314		20
May	5	140	24,712		21
June	5	100	25,020		22
July	0	260	24,726		23
August	68	600	29,769		24
September	0	317	22,916		25
October	0	760	23,833		26
November	0	1,054	20,433		27
December	0	475	25,045		28
Total kWh (000)	78	3,799	290,280		29
Gas Consumed--Therms	13,415	327,036	57,704		30
Average Cost per Therm Burned (\$)	7.9400	0.5800	0.6200		31
Fuel Oil Consumed Barrels (42 gal.)	95	610			32
Average Cost per Barrel of Oil Burned (\$)	23.0800	29.7200			33
Specific Gravity	33	33			34
Average BTU per Gallon	140,133	140,133			35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil	20	148			38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N	N	Y		40
Coal consumed--tons (2,000 lbs.)			176,471		42
Average Cost per Ton (\$)			44.6700		43
Kind of Coal Used			Bitum Coal		44
Average BTU per Pound			13,267		45
Water Evaporated--Thousands of Pounds			2,813,022		46
Is Water Evaporated, Metered or Estimated?			M		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			9.6000		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant			1		50
Based on Coal Used Solely in Electric Generation			1		51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)	1.3930	0.0550	0.0271		54

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	
Manitowoc	4	1948	450	750	Water Tube	Stoker	80	1
Manitowoc	5	1952	450	750	Water Tube	Stoker	150	2
Manitowoc	6	1956	865	900	Water Tube	Stoker	175	3
Manitowoc	7	1964	865	900	Water Tube	Stoker	175	4
Manitowoc	8	1991	1100	905	Water Tube	Sweep Air	200	5
Manitowoc	3	1937	400	600	Water Tube	Stoker	60	6
Total							840	

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
Custer Str	3	1999	Turbine	General Electric	5,105	32,507	1
Manitowoc	2	1985	Reciproc	Transamerica DeLavel	450	7,313	2
Manitowoc	1	1985	Reciproc	Transamerica DeLavel	450	7,313	3
Total						47,133	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)		Rated Unit Capacity (n)		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
				kW	kVA	kW	kVA			
1941	SC	3600	4160			10000	12500	10000	10000	1
1950	SC	3600	13800			10000	12500	10000	10000	2
1956	SC	3600	13800			22000	27058	22000	22000	3
1964	SC	3600	13800			32000	35556	32000	32000	4
										5
1935	SC	3600	4160			5000	6250	5000	5000	6
Total						0	79000	93864	79000	79000

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators

Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)		Rated Unit Capacity (k)		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		kW	kVA	kW	kVA			
1999	13,800			24,250	29,600	24,250	24,250	1
1985	13,800			5,250	6,563	5,250	5,250	2
1985	13,800			5,250	6,563	5,250	5,250	3
Total				0	34,750	42,726	34,750	34,750

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated 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	LAKEFNT	NE	REV BK3	A-EAST	A-WEST	1
Voltage--High Side	69	69	69	13,200	13,200	2
Voltage--Low Side	13	13	13	4,160	4,160	3
Num. Main Transformers in Operation	3	1	1	1	1	4
Capacity of Transformers in kVA	93,000	22,400	22,400	3,000	3,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	36,000	16,000	18,600	1,947	800	7
Dt and Hr of Such Maximum Demand	08/31/2000 21:00	08/15/2000 13:00	08/15/2000 16:00	12/18/2000 19:00	12/18/2000 18:00	8 9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	CUSTER ST	MIRRO	MIRRO BK2	MIRRO BK3	REV BK 4	16
Voltage--High Side	69	69	69	69	69	17
Voltage--Low Side	13	4,160	4,160	4,160	13	18
Num. of Main Transformers in Operation	1	3	1	1	1	19
Capacity of Transformers in kVA	22,400	9,999	3,000	5,000	22,400	20
Number of Spare Transformers on Hand	0	1	0	0	0	21
15-Minute Maximum Demand in kW	14,600	7,900	0	2,300	16,700	22
Dt and Hr of Such Maximum Demand	08/15/2000 14:00	05/02/2000 13:00		08/23/2000 14:00	08/15/2000 12:00	23 24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						39 40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	17,442	2,518	230,168	1
Acquired during year	168	65	10,175	2
Total	17,610	2,583	240,343	3
Retired during year	156	38	1,753	4
Sales, transfers or adjustments increase (decrease)	81			5
Number end of year	17,535	2,545	238,590	6
Number end of year accounted for as follows:				7
In customers' use	16,713	2,227	193,933	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	822	318	44,657	12
Total end of year	17,535	2,545	238,590	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	1,624	803,779	1
Sodium Vapor	200	1,289	1,607,425	2
Sodium Vapor	250	705	692,445	3
Total		3,618	3,103,649	
Ornamental				
Sodium Vapor	70	164	64,169	4
Sodium Vapor	100	241	119,191	5
Sodium Vapor	200	497	338,260	6
Sodium Vapor	250	197	229,789	7
Total		1,099	751,409	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

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

Other Electric Revenues (456) Amount is less Steam Expenses-
Accounts 695-698 and Accounts 802-812 = \$11,081.01

Electric Operation & Maintenance Expenses (Page E-03)

Accounts 695-698 Steam Distribution and Accounts 802-812 District Heating
Expense are net against the steam and hot water sales revenue in Account 456
on page E-2. Total expenses in these accounts equal \$12,081.01

Account 501 - Increase in cost of fuel.

Account 506 - Increase in cost because of Lakefront
Power Plant Project.

Account 510 - Increase in payroll.

Account 511 - Increase in cost because of repair of roof and
to seal floors in boiler room.

Account 513 - Decrease because of #6 Turbine Overhaul in 1999.

Account 553 - Decrease because of major repairs done to diesel
units in 1999.

Account 554 - Increase because of Combustion Turbine Project.

Account 560 - Increase because of Transmission System Impact Study.

Account 570 - Increase because of maintenance at Northeast Sub.,
maintenance of 69kV OCB's and test 35mva plant tie transformers.

Account 583 - Increase in overhead line maintenance for
tree trimming and disposal of transformers.

Account 588 - Increase in payroll and electric distribution other expenses.

Account 593 - Increase in payroll and expenses because of replacement
of B-102 Breaker at Revere Substation.

Account 596 - Increase in payroll and maintenance expenses.

Account 903 - Decrease in data processing charges.

Account 904 - Increase in write-off accounts because of new system
in 1999 and processed in 2000.

Account 905 - Increase in overheads.

Account 924 - Increase in insurance costs.

Account 930 - Increase from goodwill expenses, dues and payroll.

Account 932 - Decrease in labor and EDP maintenance expenses.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Account 311 - Column C - Close WO4849; Design & Manufacture Traveling Water Screen at Power Plant Intakes

Account 312 - Column C = \$570,708.31
 = \$ 15,331.76 Close WO4922; Power plant safety platforms
 = 449,824.30 Close WO4868; Power plant coal conveyor dust collector system
 = 68,330.25 Close WO4825; Power plant additional sot blower on boilers 6 & 7
 = 547.42 WO4589; Coal unloading equipment
 = 28,240.58 Close WO4814; Power plant modifications to boiler #7 coal bunker
 = 6,859.00 Close WO5053; Power plant unloading chute on north ash silo
 = 1,575.00 WO4569; #8 boiler maintenance

Account 353 - Column C = \$162,811.67
 = 156,627.59 Close WO4804; Install 69kV capacitors bank addition
 = 6,184.08 Close WO5068; Replace station class surge arrestors

Account 360 - Column F = \$16,400.95
 = 125.95 Quit claim deed, property deeded back to city
 = 16,275.00 House on CT site on Custer Street sold

Account 362 - Column F = \$2,950.53 Reclose WO4288; costs transferred from WO4402

Account 364 - Column C = \$195,491.77
 = 1,993.68 Close WO4717; Purchase/Sell poles
 = 825.05 Close WO4711; Electric distribution, November
 = 37,536.64 Clear const WIP WO4912; C136 13kV Feed East on E Custer
 = 1,787.66 Clear const WIP WO4959; East Raymond extension
 = 199.76 Clear const WIP WO4968; Trails End Ped Upgrade
 = 150.33 Clear const WIP WO4974; Willman's Lunch service upgrade
 = 669.68 Clear const WIP WO4972; Replace pole
 = 639.97 Clear const WIP WO4712; Electric distribution, December
 = 928.49 Clear const WIP WO4976; Lakeshore respiratory
 = 868.56 Clear const WIP WO4980; Lee Meyer Secondary extension
 = 226.34 Clear const WIP WO4875; Bury aerial primary to collector A
 = 103.96 Clear const WIP WO4271; New street lighting
 = 2,502.27 Clear const WIP WO4982; Burger Boat relocation of OH & URD
 = 1,081.45 Clear const WIP WO4999; Replace pole
 = 679.96 Clear const WIP WO4990; Replace pole
 = 312.66 Clear const WIP WO4701; Electric distribution, January
 = 47,552.16 Clear const WIP WO4381; Cir 4 Part 1 13kV conversion
 = 798.06 Clear const WIP WO4702; Electric distribution, February
 = 308.56 Clear const WIP WO4966; Ext dist AutoZone
 = 1,221.73 Clear const WIP WO4967; I-43 park complete S 59 Street loop
 = 11,566.88 Clear const WIP WO4915; Dewey Street circuit tie
 = 4,688.02 Clear const WIP WO5005; Silver Street annexation
 = 654.44 Clear const WIP WO5034; Replace pole
 = 535.50 Clear const WIP WO5032; Service pole
 = 742.34 Clear const WIP WO4991; Fire station #4 service upgrade
 = 2,476.86 Clear const WIP WO5018; 13kV line relocate for Jansky Tire
 = 983.07 Clear const WIP WO4704; Electric distribution, April

ELECTRIC OPERATING SECTION FOOTNOTES

= 26,615.45 Clear const WIP WO4924; Cir 4 Part III
 = 172.55 Clear const WIP WO5027; 3-phase transformer setting
 = 383.46 Clear const WIP WO5026; Big Apple Bagels

 = 146.77 Clear const WIP WO5033; McCloud Slick Hut
 = 277.56 Clear const WIP WO4989; Lift station relocation
 = 602.28 Clear const WIP WO5047; Secondary extension residential lots
 = 36,600.64 Clear const WIP WO4958; Custer West distribution feeder circuit
 = 1,270.47 Clear const WIP WO4706; Electric distribution, June
 = 1,787.08 Clear const WIP WO5037; Cabinet Works service upgrade
 = 1,467.43 Clear const WIP WO4703; Electric distribution, March
 = 4,134.00 Purchase poles

Account 365 = \$273,316.53

= 2,903.65 Clear const WIP WO4711; Electric distribution, November
 = 53,778.14 Clear const WIP WO4912; C136 13kV feed east on East Custer
 = 2,471.73 Clear const WIP WO4959; East Raymond extension
 = 465.99 Clear const WIP WO4968; Trails End Ped upgrade
 = 1,020.29 Clear const WIP WO4974; Willman's Lunch service upgrade
 = 1,279.29 Clear const WIP WO4712; Electric distribution, December
 = 589.74 Clear const WIP WO4976; Lakeshore Respiratory
 = 876.37 Clear const WIP WO4980; Lee Meyer secondary extension
 = 1,237.51 Clear const WIP WO4875; Bury aerial primary to collector A
 = 276.86 Clear const WIP WO4271; Joint pole transaction Ameritech
 = 2,350.20 Clear const WIP WO4982; Burger Boat relocation of OH & URD
 = 326.96 Clear const WIP WO4701; Electric distribution, January
 = 52,226.17 Clear const WIP WO4381; Cir 4 Part II 13kV conversion
 = 811.54 Clear const WIP WO4702; Electric distribution, February
 = 808.42 Clear const WIP WO4966; Jagemann Stamping
 = 1,384.88 Clear const WIP WO4967; I-43 park complete S 59 Street loop
 = 20,102.41 Clear const WIP WO4915; Dewey St circuit tie
 = 6,753.20 Clear const WIP WO5005; Silver Street annexation
 = 91.88 Clear const WIP WO5032; Service pole
 = 1,697.52 Clear const WIP WO4991; Fire station #4 service upgrade
 = 4,705.23 Clear const WIP WO5018; 13kV line relocate for Jansky Tire
 = 1,264.18 Clear const WIP WO4704; Electric distribution, April
 = 24,535.07 Clear const WIP WO4924; Cir 4 Part III
 = 934.31 Clear const WIP WO5027; 3 phase transformer setting
 = 1,243.89 Clear const WIP WO5026; Big Apple Bagels
 = 478.24 Clear const WIP WO4705; Electric distribution, May
 = 1,555.88 Clear const WIP WO5033; McCloud Slick Hut
 = 610.86 Clear const WIP WO4989; Lift station relocation
 = 204.48 Clear const WIP WO5046; River Ct URD primary replacement
 = 146.37 Clear const WIP WO5047; Secondary extension residential lots
 = 82,711.40 Clear const WIP WO4958; Custer west distribution feeder circuit
 = 315.26 Clear const WIP WO5043; Unloading chute on north ash silo
 = 87.92 Clear const WIP WO5064; Span conductor upgrade
 = 488.43 Clear const WIP WO4706; Electric distribution, June
 = 1,249.47 Clear const WIP WO5037; Cabinet Works service upgrade
 = 1,332.79 Clear const WIP WO4703; Electric distribution, March

Account 367 = \$138,514.78

= 610.33 Clear const WIP WO4969; URD Secondary extension
 = 11,880.52 Clear const WIP WO4968; Trails End ped upgrade
 = 740.60 Clear const WIP WO4984; Richter New 480V service

ELECTRIC OPERATING SECTION FOOTNOTES

-
- = 740.00 Clear const WIP WO4964; Kitchell New 400V Service
 - = 3,785.09 Clear const WIP WO4964; AmericInn Motel
 - = 15,006.98 Clear const WIP WO4875; Expo grounds
 - = 3,209.95 Clear const WIP WO4271; New street lighting
 - = 2,032.93 Clear const WIP WO4982; Burger Boat Relocation of OH & URD
 - = 930.35 Clear const WIP WO4702; Electric distribution, February
 - = 1,486.51 Clear const WIP WO4973; Amoco, McDonalds & Carwash development

 - = 10,560.34 Clear const WIP WO4966; Jagemann Stamping
 - = 77,597.54 Clear const WIP WO4967; I-43 park complete South 59 Street Loop
 - = 350.04 Clear const WIP WO4705; Electric distribution, May
 - = 3,810.59 Clear const WIP WO5033; McCloud Slick Hut
 - = 1,914.80 Clear const WIP WO5049; Hamann Warehouse
 - = 1,863.02 Clear const WIP WO5046; River Ct URD primary replacement
 - = 1,343.96 Clear const WIP WO5043; Dew Stop In
 - = 1,258.71 Clear const WIP WO4706; Electric distribution, June
 - = 132.52 Clear const WIP WO4703; Electric distribution, March

Account 392 - Column F - \$13,691.03

- = 11,474.03 Transfer truck 13 to power truck 8
- = 28,995.50 Transfer water truck 20 to electric utility
- = (9,843.00) Car 21 trade-in
- = (14,742.50) Transfer water truck 27 to water utility
- = (2,193.00) Truck 20 trade-in

Account 396 - Column F = \$17,832.25

- = 9,000.00 Move forklift of \$9,000.00 from account 396 to 393
- = 8,832.25 Move forklift of \$8,832.25 from account 396 to 393

Account 397 - Column F = \$5,548.86

- = 5,045.86 New phone system from electric to water and GLU
 - = 503.00 New phone system from electric to water and GLU
-

ELECTRIC OPERATING SECTION FOOTNOTES

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

Account 312 - Column I = \$4.37; Redistribute (P) Chk 26684

Account 392 - Column F = \$119,367

= 6,990.50 Retire Truck #8

= 7,928.38 Retire Truck #21

= 104,747.76 Retire Truck #23

Account 392 - Column H = \$25,000

= 25,000 Salvage on Truck #23

Account 392 - Column I = (\$3,375.24)

= (14,373.84) Transfer truck #27 from electric to water

= 25,777.19 Transfer water truck #20 to electric

= 10,721.41 Transfer water truck #13 to electric

= (25,000.00) Gain on sale of truck #23

= (500.00) Gain on sale of truck #8

Account 393 - Column I = \$3,190.00; Forklift from 396 to 393

= 1,904.34 Reserve transfer adjustment

= 3,153.25 Reserve transfer adjustment

= (3,187.59) Reserve transfer adjustment

= (5,060.00) Reserve transfer adjustment

Account 396 - Column H = \$3,200.00

= 3,200.00 Salvage Front end loader sweeper

Account 396 - Column I = (\$10,748.00)

= 2,500.00 Gain on sales of front end loader

= 8,248.00 Reserve transfer adjustment

Account 397 - Column I = \$462.40

= 420.50 Redistribute new phone system

= 41.90 Redistribute new phone system

Transmission and Distribution Lines (Page E-10)

MPU install a new pole location software package during 2000. The method to calculate miles of pole line owned was changed with the software update to better reflect MPU's total miles of pole line owned.

ELECTRIC OPERATING SECTION FOOTNOTES

Purchased Power Statistics (Page E-16)

To complete the form we needed to put a number in
Total of 12 Monthly Maximum Demands--kW
which put a % in Average Load Factor.

THESE NUMBERS ARE NOT CORRECT.

Copy 1=Line 6, Line 7, Line 34, Line 35 and Copy 2=Line 6, Line 7, Line 34,
Line 35 should be zero for Total of 12 Monthly
Maximum Demands--kW and zero for Average Load Factor %.

Copy 1 (e)

Off-Peak kWh Total for Wisc. Pub Service W-2 Part Req
is wrong. The total shows as 101,887 but should
be 110,938. Cannot correct the total.

Production Statistics Totals (Page E-17)

Line 12 Plant (d) number of hours generators operated should be 27,614.
System would not allow number higher than 8760.

Production Statistics (Page E-18)

Line 15 Plant (d) total production expenses should equal \$12,259,706. Report
only allows \$9,999,999. to be entered.

Line 12 Plant (d) number of hours generators operated should be 26,883.
System would not allow number higher than 8760. There are 4 generators on
this plant.
