



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: NEW HOLSTEIN PUBLIC UTILITY

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Principal Office: 2110 WASHINGTON STREET  
NEW HOLSTEIN, WI 53061

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For the Year Ended: DECEMBER 31, 1997

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** NEW HOLSTEIN PUBLIC UTILITY

**Utility Address:** 2110 WASHINGTON STREET  
NEW HOLSTEIN, WI 53061

**When was utility organized?** 1/1/1912

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** PAULA PETHAN

**Title:** OFFICE MANAGER

**Office Address:**

2110 WASHINGTON STREET  
NEW HOLSTEIN, WI 53061

**Telephone:** (920) 898 - 5776

**Fax Number:** (920) 898 - 5879

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**Name:** VIRCHOW, KRAUSE & COMPANY

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY

4600 AMERICAN PARKWAY  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:** 1997

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** RONALD S. GREUEL

**Title:** SUPERINTENDENT

**Office Address:**

2110 WASHINGTON STREET  
NEW HOLSTEIN, WI 53061

**Telephone:** (920) 898 - 5776

**Fax Number:** (920) 898 - 5879

**E-mail Address:**

**Name of utility commission/committee:** New Holstein Public Utilities Commission

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

- CARL BUSSE
- CHARLES FETT
- RALPH ORTH
- MICHAEL STEFFEN
- JEROME WINK, PRESIDENT

**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. § 66.077 of the Wisconsin Statutes?** NO

**Date of Ordinance:** [REDACTED]

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,821,274	3,667,389	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,432,531	3,266,406	2
Depreciation Expense (403)	163,678	148,736	3
Amortization Expense (404-407)	0		4
Taxes (408)	147,001	148,615	5
<b>Total Operating Expenses</b>	<b>3,743,210</b>	<b>3,563,757</b>	
<b>Net Operating Income</b>	<b>78,064</b>	<b>103,632</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>78,064</b>	<b>103,632</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	22,921	27,606	8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	41,888	42,846	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>64,809</b>	<b>70,452</b>	
<b>Total Income</b>	<b>142,873</b>	<b>174,084</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>142,873</b>	<b>174,084</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	2,809	3,859	17
Other Interest Expense (431)	20	17	18
Interest Charged to Construction--Cr. (432)		(1)	19
<b>Total Interest Charges</b>	<b>2,829</b>	<b>3,877</b>	
<b>Net Income</b>	<b>140,044</b>	<b>170,207</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,604,467	3,435,217	20
Balance Transferred from Income (433)	140,044	170,207	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	835	957	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,743,676</b>	<b>3,604,467</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
Net income from water softner operations	22,921	3
<b>Total (Acct. 417):</b>	<b>22,921</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Investment pool, M&I Fox Valley Bank	41,888	5
<b>Total (Acct. 419):</b>	<b>41,888</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
Blank	835	12
<b>Total (Acct. 439)--Debit:</b>	<b>835</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	391,639	3,429,635	0	0	3,821,274	1
Less: interdepartmental sales	0	21,262	0	0	21,262	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	323	2,061			2,384	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>391,316</b>	<b>3,406,312</b>	<b>0</b>	<b>0</b>	<b>3,797,628</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	108,524		<b>108,524</b>	1
Electric operating expenses	192,857		<b>192,857</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	16,701		<b>16,701</b>	7
Water utility plant accounts	3,435		<b>3,435</b>	8
Electric utility plant accounts	57,823		<b>57,823</b>	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	10,427	(10,427)	0	18
All other accounts	118,640	10,427	<b>129,067</b>	19
<b>Total Payroll</b>	<b>508,407</b>	<b>0</b>	<b>508,407</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,421,900	6,055,467	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,160,436	2,999,423	<b>2</b>
<b>Net Utility Plant</b>	<b>3,261,464</b>	<b>3,056,044</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	452,043	400,825	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	200,825	199,065	<b>4</b>
<b>Net Nonutility Property</b>	<b>251,218</b>	<b>201,760</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	48,122	11,049	<b>6</b>
Special Funds (125)	0		<b>7</b>
<b>Total Other Property and Investments</b>	<b>299,340</b>	<b>212,809</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	222,696	145,348	<b>8</b>
Temporary Cash Investments (132)	549,042	689,255	<b>9</b>
Notes Receivable (141)	1,155		<b>10</b>
Customer Accounts Receivable (142)	437,991	465,039	<b>11</b>
Other Accounts Receivable (143)	7,639	14,189	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	38,800	34,388	<b>14</b>
Materials and Supplies (150)	167,627	146,605	<b>15</b>
Prepayments (165)	9,301	6,633	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,434,251</b>	<b>1,501,457</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	33,513	101,408	<b>20</b>
<b>Total Deferred Debits</b>	<b>33,513</b>	<b>101,408</b>	
<b>Total Assets and Other Debits</b>	<b>5,028,568</b>	<b>4,871,718</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	127,229	127,229	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,743,676	3,604,467	23
<b>Total Proprietary Capital</b>	<b>3,870,905</b>	<b>3,731,696</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		24
Advances from Municipality (223)	0	56,724	25
Other Long-Term Debt (224)	0		26
<b>Total Long-Term Debt</b>	<b>0</b>	<b>56,724</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	271,146	266,921	28
Payables to Municipality (233)	9,048		29
Customer Deposits (235)	250	200	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	152	132	32
Other Current and Accrued Liabilities (238)	415	161	33
<b>Total Current and Accrued Liabilities</b>	<b>281,011</b>	<b>267,414</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)	(1)		40
<b>Total Operating Reserves</b>	<b>(1)</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	880,000	815,884	41
<b>Total Liabilities and Other Credits</b>	<b>5,031,915</b>	<b>4,871,718</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,567,116	0	0	3,854,784	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	2,567,116	0	0	3,854,784	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	794,898	0	0	2,365,538	10
<b>Total Accumulated Provision</b>	794,898	0	0	2,365,538	
<b>Net Utility Plant</b>	1,772,218	0	0	1,489,246	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	753,862	2,245,561			<b>2,999,423</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	41,026	122,652			<b>163,678</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,267				<b>2,267</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
blank	10,478	55,557			<b>66,035</b>	<b>9</b>
Salvage	5,166	2,067			<b>7,233</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>58,937</b>	<b>180,276</b>	<b>0</b>	<b>0</b>	<b>239,213</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	17,901	52,573			<b>70,474</b>	<b>15</b>
Cost of removal		7,726			<b>7,726</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>17,901</b>	<b>60,299</b>	<b>0</b>	<b>0</b>	<b>78,200</b>	<b>19</b>
<b>Balance End of Year</b>	<b>794,898</b>	<b>2,365,538</b>	<b>0</b>	<b>0</b>	<b>3,160,436</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>					
softners - materials and supplies	11,194	4,925	765	15,354	2
softners - automatic units	389,631	49,908	2,850	436,689	3
<b>Total Nonutility Property (121)</b>	<b>400,825</b>	<b>54,833</b>	<b>3,615</b>	<b>452,043</b>	
Less accum. prov. depr. & amort. (122)	199,065	4,800	3,040	200,825	4
 <b>Net Nonutility Property</b>	 <b>201,760</b>	 <b>50,033</b>	 <b>575</b>	 <b>251,218</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0		1
Other			145,020		145,020	126,623	2
<b>Total Electric Utility</b>					<b>145,020</b>	<b>126,623</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	145,020	126,623	1
Water utility	22,607	19,982	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<b>167,627</b>	<b>146,605</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<u>0</u>	

**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	127,229	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>127,229</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

### 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.

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	18,922	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>18,922</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	18,922	6
Social Security taxes		7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>18,922</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE				0	1
<b>Subtotal</b>	0	0	0	0	
<b>Advances from Municipality (223)</b>					
city retirement loan		2,809	2,809	0	2
<b>Subtotal</b>	0	2,809	2,809	0	
<b>Other Long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	0	0	0	0	
<b>Notes Payable (231)</b>					
customer deposit	132	20		152	4
<b>Subtotal</b>	132	20	0	152	
<b>Total</b>	<b>132</b>	<b>2,829</b>	<b>2,809</b>	<b>152</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	592,031	223,853				<b>815,884</b>	1
<b>Add credits during year:</b>							
For Services	10,726					<b>10,726</b>	2
For Mains	46,676					<b>46,676</b>	3
<b>Other (specify):</b>							
blank		6,714				<b>6,714</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>649,433</b>	<b>230,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>880,000</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
assessments watermains	48,122	2
<b>Total (Acct. 124):</b>	<b>48,122</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
levenenz duct heater	1,155	4
<b>Total (Acct. 141):</b>	<b>1,155</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	29,253	5
Electric	408,738	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>437,991</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
GTE, Marcus Cable, misc	7,639	11
<b>Total (Acct. 143):</b>	<b>7,639</b>	
<b>Receivables from Municipality (145):</b>		
WWTP, st lights, assessments	27,230	12
sanitary sewer supplies	5,710	13
hydrant rent	2,624	14
miscellaneous	3,236	15
<b>Total (Acct. 145):</b>	<b>38,800</b>	
<b>Prepayments (165):</b>		
health and dental insurance	6,736	16
miscellaneous	2,565	17
<b>Total (Acct. 165):</b>	<b>9,301</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
water tower painting	33,513	19
<b>Total (Acct. 183):</b>	<b>33,513</b>	
<b>Payables to Municipality (233):</b>		
engineering	7,907	20
miscellaneous	1,141	21
<b>Total (Acct. 233):</b>	<b>9,048</b>	
<b>Other Deferred Credits (253):</b>		
NONE		22
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	2,503,284	3,735,398	0	0	<b>6,238,682</b>	<b>1</b>
Materials and Supplies	21,294	135,821	0	0	<b>157,115</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	774,380	2,305,549	0	0	<b>3,079,929</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	620,732	227,210	0	0	<b>847,942</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,129,466</b>	<b>1,338,460</b>	<b>0</b>	<b>0</b>	<b>2,467,926</b>	
Net Operating Income	14,752	63,312	0	0	<b>78,064</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>1.31%</b>	<b>4.73%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.16%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	127,229	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,674,071	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,801,300</b>	
<b>Net Income</b>		
Net Income	140,044	5
<b>Percent Return on Proprietary Capital</b>	<b>3.68%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

---

3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

-1 entered in account 432 by staff to round to amount reported by utility.  
5/27/98 ele

---

### Distribution of Total Payroll (Page F-05)

-10427 and 10427 reported in column c, clearing accounts and all other  
accounts, entered by ele to satisfy warning embedded in program. 5/27/98

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### Signature Page (Page ii)

Report filed manually and keyed into electronic system by ele on 5/27/98

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

Organization date provided by utility: 1912

February 10, 1999

Ms. Paula Pethan, Office Manager  
New Holstein Public Utility  
2110 Washington Street  
New Holstein, WI 53061-1045

1997 Analytical Review DWCCA-4110-PJL

Dear Ms. Pethan:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please provide the calculation of the \$12,745 depreciation expense on meters allocated to the sewer utility on page F-8, line 6, column (b), as this amount appears to be in error.
2. As directed in the headnotes of the Mains schedule on page W-14, please explain how the mains reported as added during the year were financed.
3. As directed in the footnotes at the top of the Services schedule on page W-15, please explain how the services reported as added during the year were financed.
4. Please provide an explanation of the adjustments reported in column (e) of the Meters schedule on page W-16.
5. As directed in the headnotes at the top of page E-6, please explain the additions reported for Account 369, Services on page E-6.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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

pjl:tlk:W:\COMPL\LEEGE\4110 ar

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	386,880	1
<b>Total Sales of Water</b>	<b>386,880</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,407	2
Miscellaneous Service Revenues (471)	3,352	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>4,759</b>	
<b>Total Operating Revenues</b>	<b>391,639</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	56,588	9
Water Treatment Expenses (630-635)	4,080	10
Transmission and Distribution Expenses (640-655)	66,939	11
Customer Accounts Expenses (901-904)	8,613	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	135,940	14
<b>Total Operation and Maintenance Expenses</b>	<b>272,160</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	41,026	15
Amortization Expense (404-407)		16
Taxes (408)	63,701	17
<b>Total Other Operating Expenses</b>	<b>104,727</b>	
<b>Total Operating Expenses</b>	<b>376,887</b>	
<b>NET OPERATING INCOME</b>	<b>14,752</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	4	65	82	1
Commercial	5	86	108	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>9</b>	<b>151</b>	<b>190</b>	
Metered Sales to General Customers (461)				
Residential	1,127	67,998	141,786	4
Commercial	113	17,443	26,085	5
Industrial	10	142,530	108,006	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,250</b>	<b>227,971</b>	<b>275,877</b>	
Private Fire Protection Service (462)	8		7,140	7
Public Fire Protection Service (463)	1		93,824	8
Other Sales to Public Authorities (464)	9	7,642	9,849	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,277</b>	<b>235,764</b>	<b>386,880</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.  
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	93,824	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>93,824</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,407	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,407</b>	
<b>Miscellaneous Service Revenues (471):</b>		
blank	2,891	7
blank 2	461	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>3,352</b>	
<b>Rents from Water Property (472):</b>		
NONE		9
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		11
<b>Other (specify):</b>		
NONE		12
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	19,072	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,459	7
Operation Supplies and Expenses (623)	1,835	8
Maintenance of Pumping Plant (625)	14,222	9
<b>Total Pumping Expenses</b>	<b>56,588</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	3,642	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	438	13
<b>Total Water Treatment Expenses</b>	<b>4,080</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	12,180	14
Operation Supplies and Expenses (641)	753	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,028	16
Maintenance of Mains (651)	15,899	17
Maintenance of Services (652)	8,635	18
Maintenance of Meters (653)	6,571	19
Maintenance of Hydrants (654)	9,561	20
Maintenance of Other Plant (655)	312	21
<b>Total Transmission and Distribution Expenses</b>	<b>66,939</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,404	<b>22</b>
Accounting and Collecting Labor (902)	4,680	<b>23</b>
Supplies and Expenses (903)	2,206	<b>24</b>
Uncollectible Accounts (904)	323	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>8,613</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	24,221	<b>27</b>
Office Supplies and Expenses (921)	12,713	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	4,965	<b>30</b>
Property Insurance (924)	1,166	<b>31</b>
Injuries and Damages (925)	1,623	<b>32</b>
Employee Pensions and Benefits (926)	78,921	<b>33</b>
Regulatory Commission Expenses (928)	450	<b>34</b>
Miscellaneous General Expenses (930)	11,032	<b>35</b>
Transportation Expenses (933)		<b>36</b>
Maintenance of General Plant (935)	849	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>135,940</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>272,160</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		51,364	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		944	2
<b>Net property tax equivalent</b>		<b>50,420</b>	
Social Security		10,937	3
PSC Remainder Assessment		2,344	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>63,701</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.242120				3
County tax rate	mills		6.668553				4
Local tax rate	mills		9.387115				5
School tax rate	mills		11.042499				6
Voc. school tax rate	mills		1.707951				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>29.048238</b>				10
Less: state credit	mills		2.007993				11
<b>Net tax rate</b>	mills		<b>27.040245</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.387115</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.750450</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>22.137565</b>				17
<b>Total Tax Rate</b>	mills		<b>29.048238</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.762097</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.040245</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.607280</b>				21
Utility Plant, Jan. 1	\$	<b>2,439,455</b>	2,439,455				22
Materials & Supplies	\$	<b>19,982</b>	19,982				23
<b>Subtotal</b>	\$	<b>2,459,437</b>	<b>2,459,437</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>2,459,437</b>	<b>2,459,437</b>				26
Assessment Ratio	dec.		0.826200				27
<b>Assessed Value</b>	\$	<b>2,031,987</b>	<b>2,031,987</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.607280</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>41,874</b>	<b>41,874</b>				30
Tax Equivalent per 1994 PSC Report	\$	51,364					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>51,364</b>					34

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	12,309		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	70,485		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>82,794</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	64,277		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	180,302		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,437		20
<b>Total Pumping Plant</b>	<b>247,016</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	14,260	1,285	23
<b>Total Water Treatment Plant</b>	<b>14,260</b>	<b>1,285</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,143		24
Structures and Improvements (341)	7,793		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			12,309	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			70,485	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>82,794</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			64,277	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			180,302	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,437	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>247,016</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	800		14,745	23
<b>Total Water Treatment Plant</b>	<b>800</b>	<b>0</b>	<b>14,745</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,143	24
Structures and Improvements (341)			7,793	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	219,161		26
Transmission and Distribution Mains (343)	1,316,567	55,194	27
Fire Mains (344)			28
Services (345)	191,776	16,962	29
Meters (346)	110,939	6,759	30
Hydrants (348)	123,894	9,755	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>1,972,273</b>	<b>88,670</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	18,136	540	35
Computer Equipment (391.1)			36
Transportation Equipment (392)	47,290	20,534	37
Stores Equipment (393)	673	135	38
Tools, Shop and Garage Equipment (394)	16,794	282	39
Laboratory Equipment (395)	1,623		40
Power Operated Equipment (396)	29,776	32,036	41
Communication Equipment (397)	1,917	1,333	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	6,900	750	44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>123,109</b>	<b>55,610</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,439,452</b>	<b>145,565</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>2,439,452</b>	<b>145,565</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			219,161 26
Transmission and Distribution Mains (343)	10		1,371,751 27
Fire Mains (344)			0 28
Services (345)	45		208,693 29
Meters (346)	2,005		115,693 30
Hydrants (348)			133,649 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,060</b>	<b>0</b>	<b>2,058,883</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)	625		18,051 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			67,824 37
Stores Equipment (393)			808 38
Tools, Shop and Garage Equipment (394)			17,076 39
Laboratory Equipment (395)			1,623 40
Power Operated Equipment (396)	11,766		50,046 41
Communication Equipment (397)	2,650		600 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			7,650 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>15,041</b>	<b>0</b>	<b>163,678</b>
<b>Total utility plant in service directly assignable</b>	<b>17,901</b>	<b>0</b>	<b>2,567,116</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>17,901</b>	<b>0</b>	<b>2,567,116</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			22,036	<b>22,036</b>	1
February			19,804	<b>19,804</b>	2
March			20,628	<b>20,628</b>	3
April			21,582	<b>21,582</b>	4
May			22,662	<b>22,662</b>	5
June			23,593	<b>23,593</b>	6
July			22,410	<b>22,410</b>	7
August			21,030	<b>21,030</b>	8
September			21,877	<b>21,877</b>	9
October			21,693	<b>21,693</b>	10
November			18,755	<b>18,755</b>	11
December			18,858	<b>18,858</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>254,928</b>	<b>254,928</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				1,371	14
Other utility use explanation:					15
fire dept., high school, flush hydrants, shop, sweeper, flushing sewers, construction crews, flushed mains, watermain break, emptied tower					
Water pumped into distribution system				<b>253,557</b>	16
Less: Water sold				235,764	17
Losses and unaccounted for				<b>17,793</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>7%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,394	21
Date of maximum: 6/4/1997					22
Cause of maximum:					23
flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				352	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				396	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1821 PARK AVENUE	1	900	12	936,000	Yes	<b>1</b>
1414 MICHIGAN AVENUE	2	900	12	1,008,000	Yes	<b>2</b>
2003 PLYMOUTH STREET	3	450	16	1,512,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 1 AND 2	BOOSTER 1 FOR 3	1
Location	WELL 2	WELL 1	WELL 3	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	LAYNE	BYRON JACK	5
Year Installed	1948	1924	1975	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	770	600	960	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	US	GE	9 10
Year Installed	1948	1924	1975	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 2	BOOSTER 2 FOR 3	PUMP 1	14
Location	WELL 2	WELL 3	WELL 1	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	BYRON JACK	LAYNE	18
Year Installed	1948	1975	1924	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	770	960	575	21
Pump Motor or Standby Engine Mfr	CONT	GE	US	22 23
Year Installed	1948	1975	1924	24
Type	NATURAL GAS	ELECTRIC	ELECTRIC	25
Horsepower	1	60	25	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	PUMP 2	PUMP 3	1
Location	WELL 2	WELL 3	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	PEERLESS	BYRON JACK	5
Year Installed	1948	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	820	1,000	8
Pump Motor or Standby Engine Mfr	US	GE	10
Year Installed	1948	1975	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	60	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)	1
Identification number or name	1	2	R1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	R	<b>3</b>
Year constructed	1924	1971	1924	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	130	130	6	<b>6</b>
Total capacity in gallons	60,000	250,000	65,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)			NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			1.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?			N	<b>13</b>
Is water fluoridated (yes, no)?			Y	<b>14</b>

## 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	R2	R3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1948	1975		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	10	35		6
Total capacity in gallons	100,000	200,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	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)
M	D	4.000	8,320	168			8,488
A	D	6.000	761				761
M	D	6.000	45,546	222			45,768
M	D	8.000	47,927	1,004			48,931
M	D	10.000	77				77
M	D	12.000	15,073	642			15,715
<b>Total Within Municipality</b>			<b>117,704</b>	<b>2,036</b>	<b>0</b>	<b>0</b>	<b>119,740</b>
<b>Total Utility</b>			<b>117,704</b>	<b>2,036</b>	<b>0</b>	<b>0</b>	<b>119,740</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	294		6		288		1
L	0.750	3				3		2
M	0.750	684	10	3		691		3
L	1.000	1				1		4
M	1.000	168	19			187		5
M	1.250	7				7		6
L	1.250	1				1		7
L	1.500	1				1		8
M	1.500	6				6		9
M	2.000	11	1			12		10
M	4.000	7				7		11
M	6.000	3				3		12
M	8.000	1				1		13
<b>Total Utility</b>		<b>1,187</b>	<b>30</b>	<b>9</b>	<b>0</b>	<b>1,208</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	433		40	(16)	377	59	1
0.750	788	72	4	37	893	121	2
1.000	25				25	3	3
1.500	20	1		1	22	2	4
2.000	10	2		1	13	2	5
3.000	1	1			2		6
4.000	3		1		2	2	7
<b>Total:</b>	<b>1,280</b>	<b>76</b>	<b>45</b>	<b>23</b>	<b>1,334</b>	<b>189</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	342	31	2	2			377	1
0.750	780	60	4	4		45	893	2
1.000	7	11		1		6	25	3
1.500	7	8	4	2		1	22	4
2.000	1	6	3	2		1	13	5
3.000				1		1	2	6
4.000				2			2	7
<b>Total:</b>	<b>1,137</b>	<b>116</b>	<b>13</b>	<b>14</b>	<b>0</b>	<b>54</b>	<b>1,334</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	190	5			195	2
<b>Total Fire Hydrants</b>	<b>190</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>195</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	195
Number of distribution system valves end of year:	288
Number of distribution valves operated during year:	51

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## WATER OPERATING SECTION FOOTNOTES

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

Maintenance of pumping plant, 625: pump repaired, rebuild meter for well #2, misc. and wages

Maintenance of Mains, 651, due to increase in main repairs

Employee pension and benefits, 926, paid off loan for Wisconsin Retirement expenses, additional employee added May 31, 1998.

keyed by ele 5/27/98

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### Reservoirs, Standpipes & Water Treatment (Page W-14)

Disinfection is chlorine for all three units. Rated capacity not provided. 1 entered by ele 5/27/98

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### Water Mains (Page W-15)

Additions - \$32,920 of main expense was assessed to the subdivider to be paid over a four year period. \$5,034.25 of main expense was paid by the city of New Holstein. The balance, \$11,461.37, was pad by the utilities with their cash funds.

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### Water Services (Page W-16)

Service Additions - \$12,463.52 of service expense was charged to and paid by the property owner. \$3,235.99 was paid by the utility with cash funds.

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### Meters (Page W-17)

The adjustments are due to the meters being classifid wrong when they were entered into our database.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	3,418,804	1
<b>Total Sales of Electricity</b>	<b>3,418,804</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	5,145	2
Miscellaneous Service Revenues (451)	983	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,208	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,495	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>10,831</b>	
<b>Total Operating Revenues</b>	<b>3,429,635</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	2,777,412	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	107,526	11
Customer Accounts Expenses (901-904)	27,719	12
Sales Expenses (910)	8,095	13
Administrative and General Expenses (920-935)	239,619	14
<b>Total Operation and Maintenance Expenses</b>	<b>3,160,371</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	122,652	15
Amortization Expense (404-407)		16
Taxes (408)	83,300	17
<b>Total Other Expenses</b>	<b>205,952</b>	
<b>Total Operating Expenses</b>	<b>3,366,323</b>	
<b>NET OPERATING INCOME</b>	<b>63,312</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
rural and urban penalties	5,145	1
<b>Total Forfeited Discounts (450)</b>	<b>5,145</b>	
<b>Miscellaneous Service Revenues (451):</b>		
miscellaneous	983	2
<b>Total Miscellaneous Service Revenues (451)</b>	<b>983</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		3
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
senior citizen rent	600	4
GTE, Marcus Cable and D. Geiser Pole Rental	2,608	5
<b>Total Rent from Electric Property (454)</b>	<b>3,208</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
salvage metal	802	7
sales tax discount	653	8
miscellaneous sales	40	9
<b>Total Other Electric Revenues (456)</b>	<b>1,495</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		10
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	2,777,412	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>2,777,412</b>	
<b>Total Power Production Expenses</b>	<b>2,777,412</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	65,131	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	826	23
Meter Expenses (566)	13,062	24
Customer Installations Expenses (567)	1,929	25
Miscellaneous Distribution Expenses (569)	4,441	26
Maintenance of Structures and Equipment (571)	7,106	27
Maintenance of Lines (572)	10,796	28
Maintenance of Line Transformers (573)	2,310	29
Maintenance of Street Lighting and Signal Systems (574)	1,224	30
Maintenance of Meters (575)	501	31
Maintenance of Miscellaneous Distribution Plant (576)	200	32
<b>Total Distribution Expenses</b>	<b>107,526</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	7,503	33
Accounting and Collecting Labor (902)	13,713	34
Supplies and Expenses (903)	4,442	35
Uncollectible Accounts (904)	2,061	36
<b>Total Customer Accounts Expenses</b>	<b>27,719</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	8,095	37
<b>Total Sales Expenses</b>	<b>8,095</b>	

### ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	42,927	<b>38</b>
Office Supplies and Expenses (921)	23,064	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	6,551	<b>41</b>
Property Insurance (924)	893	<b>42</b>
Injuries and Damages (925)	4,954	<b>43</b>
Employee Pensions and Benefits (926)	128,146	<b>44</b>
Regulatory Commission Expenses (928)	63	<b>45</b>
Miscellaneous General Expenses (930)	27,998	<b>46</b>
Transportation Expenses (933)		<b>47</b>
Maintenance of General Plant (935)	5,023	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>239,619</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>3,160,371</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		49,529	1
Social Security		12,505	2
Wisconsin Gross Receipts Tax		18,922	3
PSC Remainder Assessment		2,344	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>83,300</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.242120				3
County tax rate	mills		6.668553				4
Local tax rate	mills		9.387115				5
School tax rate	mills		11.042499				6
Voc. school tax rate	mills		1.707951				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>29.048238</b>				<b>10</b>
Less: state credit	mills		2.007993				11
<b>Net tax rate</b>	mills		<b>27.040245</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.387115</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.750450</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills						<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.137565</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.048238</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.762097</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.040245</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.607280</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,616,013</b>	3,616,013				22
Materials & Supplies	\$	<b>126,623</b>	126,623				23
<b>Subtotal</b>	\$	<b>3,742,636</b>	<b>3,742,636</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,180,092</b>	1,180,092				25
<b>Taxable Assets</b>	\$	<b>2,562,544</b>	<b>2,562,544</b>				<b>26</b>
Assessment Ratio	dec.		0.826200				27
<b>Assessed Value</b>	\$	<b>2,117,174</b>	<b>2,117,174</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.607280</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>43,629</b>	<b>43,629</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	49,238					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	49,529					32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>49,529</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

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

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	8,127		34
Structures and Improvements (361)	11,069		35
Station Equipment (362)	409,620	19,888	36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	458,746	26,165	38
Overhead Conductors and Devices (365)	440,270	34,301	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	459,622	45,089	41
Line Transformers (368)	576,830	36,785	42
Services (369)	336,547	63,171	43
Meters (370)	153,724	11,344	44
Installations on Customers' Premises (371)	25,297	2,765	45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	67,507	2,843	47
<b>Total Distribution Plant</b>	<b>2,947,359</b>	<b>242,351</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,486		48
Structures and Improvements (390)	87,652		49
Office Furniture and Equipment (391)	112,660	698	50
Computer Equipment (391.1)	109,866	1,868	51
Transportation Equipment (392)	142,109	6,901	52
Stores Equipment (393)	5,126	135	53
Tools, Shop and Garage Equipment (394)	36,407		54
Laboratory Equipment (395)	29,782	270	55
Power Operated Equipment (396)	129,024	38,986	56
Communication Equipment (397)	5,869	1,455	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			8,127 34
Structures and Improvements (361)			11,069 35
Station Equipment (362)	5,000		424,508 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,004	1	481,908 38
Overhead Conductors and Devices (365)	5,386	(1)	469,184 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	1,469		503,242 41
Line Transformers (368)	8,125	(1)	605,489 42
Services (369)	3,330	1	396,389 43
Meters (370)	3,347		161,721 44
Installations on Customers' Premises (371)	1,540		26,522 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	4,317	1	66,034 47
<b>Total Distribution Plant</b>	<b>35,518</b>	<b>1</b>	<b>3,154,193</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,486 48
Structures and Improvements (390)			87,652 49
Office Furniture and Equipment (391)	625		112,733 50
Computer Equipment (391.1)			111,734 51
Transportation Equipment (392)			149,010 52
Stores Equipment (393)			5,261 53
Tools, Shop and Garage Equipment (394)	50		36,357 54
Laboratory Equipment (395)		1	30,053 55
Power Operated Equipment (396)	17,500		150,510 56
Communication Equipment (397)	2,227		5,097 57

### ELECTRIC UTILITY PLANT IN SERVICE

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	8,672	2,026	<b>58</b>
Other Tangible Property (399)			<b>59</b>
<b>Total General Plant</b>	<b>668,653</b>	<b>52,339</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,616,012</b>	<b>294,690</b>	
<u>Common Utility Plant Allocated to Electric Department</u>			<b>60</b>
 <b>Total utility plant in service</b>	<b>3,616,012</b>	<b>294,690</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			10,698 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>20,402</b>	<b>1</b>	<b>700,591</b>
<b>Total utility plant in service directly assignable</b>	<b>55,920</b>	<b>2</b>	<b>3,854,784</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>55,920</b>	<b>2</b>	<b>3,854,784</b>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	0.07	19.60	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	0.58	120.25	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	21	3
<b>Total</b>	<b>21</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	236	7
Nonfarm	514	8
<b>Total</b>	<b>750</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>750</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	13	Friday	01/17/1997	08:00	7,181	1
February	02	12	Monday	02/17/1997	09:00	6,360	2
March	03	13	Thursday	03/06/1997	09:00	6,655	3
April	04	12	Tuesday	04/08/1997	09:00	6,529	4
May	05	12	Monday	05/19/1997	09:00	6,205	5
June	06	14	Tuesday	06/24/1997	11:00	6,475	6
July	07	13	Monday	07/14/1997	14:00	6,380	7
August	08	12	Wednesday	08/27/1997	09:00	5,926	8
September	09	12	Friday	09/19/1997	11:00	5,995	9
October	10	11	Thursday	10/09/1997	09:00	6,136	10
November	11	11	Tuesday	11/11/1997	09:00	5,548	11
December	12	12	Friday	12/12/1997	09:00	6,042	12
<b>Total</b>	<b>147</b>					<b>75,432</b>	

**System Name** WPPI Inc

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

Type of Reading	Supplier
60 minutes integrated	WPPI Inc

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	75,442	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>75,442</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	73,444	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>73,444</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,998	27
<b>Total Energy Losses</b>	<b>1,998</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.6484%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>75,442</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
area lighting urban and rural	Ms-2	161	143	1
rural and urban residential	Rg-1	1,932	19,712	2
time of day rural and urban	Rg-2	52	958	3
<b>Total Sales for Residential Sales</b>		<b>2,145</b>	<b>20,813</b>	
<b>Commercial &amp; Industrial</b>				
general service	Cg-1	219	10,157	4
general service tod	Cg-2	7	259	5
large power	Cp-1	6	3,246	6
large power 2	Cp-2	3	4,628	7
industrial power	Cp-3	1	33,846	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>236</b>	<b>52,136</b>	
<b>Public Street &amp; Highway Lighting</b>				
street lighting	Ms-1	1	495	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>495</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,382</b>	<b>73,444</b>	

**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)	
		13,584	280	13,864	1
		1,007,968	35,644	1,043,612	2
		39,662	1,606	41,268	3
<b>0</b>	<b>0</b>	<b>1,061,214</b>	<b>37,530</b>	<b>1,098,744</b>	
		537,435	18,916	556,351	4
		11,944	467	12,411	5
771	7,867	148,655	5,978	154,633	6
1,886	19,402	242,319	8,994	251,313	7
6,884	76,933	1,244,604	69,196	1,313,800	8
<b>9,541</b>	<b>104,202</b>	<b>2,184,957</b>	<b>103,551</b>	<b>2,288,508</b>	
		30,709	843	31,552	9
<b>0</b>	<b>0</b>	<b>30,709</b>	<b>843</b>	<b>31,552</b>	
				0	10
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>9,541</b>	<b>104,202</b>	<b>3,276,880</b>	<b>141,924</b>	<b>3,418,804</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI Inc				1
Point of Delivery	New Holstein				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	New Holstein				5
Total of 12 Monthly Maximum Demands -- kW	14				6
Average load factor	<b>738180.0391%</b>				7
Total Cost of Purchased Power	2,777,412				8
Average cost per kWh	<b>0.0368</b>				9
On-Peak Hours (if applicable)	7:00 a.m.				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	3,727	3,454			12
February	3,284	3,076			13
March	3,340	3,325			14
April	3,464	3,065			15
May	3,230	2,975			16
June	3,371	3,104			17
July	3,284	3,096			18
August	2,974	2,952			19
September	3,133	2,862			20
October	3,380	2,756			21
November	2,755	2,793			22
December	3,195	2,847			23
<b>Total kWh (000)</b>	<b>39,137</b>	<b>36,305</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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### PRODUCTION STATISTICS

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

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

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

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

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

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NONE

### STEAM PRODUCTION PLANTS

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

**Boilers**

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
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NONE

### 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	Type	RPM	Voltage (kV)	kWh Generated by Each Unit During Yr. (000's)	kW	kVA	Total Rated Plant Capacity (kW)	Total Maximum Continuous Capacity (kW)
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)

### 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)	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)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	New Holste					1
Voltage--High Side	69,000					2
Voltage--Low Side	7,200					3
Num. Main Transformers in Operation	4					4
Capacity of Transformers in kVA	22					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	14					7
Dt and Hr of Such Maximum Demand	06/24/1997					8
	11:00					9
Kwh Output	75,442					10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,559	1,079	34,435	1
Acquired during year	21	34	1,485	2
<b>Total</b>	<b>2,580</b>	<b>1,113</b>	<b>35,920</b>	<b>3</b>
Retired during year	33	17	483	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>2,547</b>	<b>1,096</b>	<b>35,437</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use		994	30,173	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises	2,391			11
In stock	156	102	5,264	12
<b>Total end of year</b>	<b>2,547</b>	<b>1,096</b>	<b>35,437</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	18	16	1
Mercury Vapor	250	130	173	2
Sodium Vapor	100	4	2	3
Sodium Vapor	150	82	57	4
Sodium Vapor	250	113	140	5
<b>Total</b>		<b>347</b>	<b>388</b>	
<b>Ornamental</b>				
Sodium Vapor	100	58	29	6
Sodium Vapor	250	61	76	7
<b>Total</b>		<b>119</b>	<b>105</b>	
<b>Other</b>				
Metal Halide/Halogen	1	2	2	8
Mercury Vapor	1	2	1	9
Other	1	6	1	10
<b>Total</b>		<b>10</b>	<b>4</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Copy 1 and 2 of page E-3 are missing. Forced totals and called company to fax pages on 5/27/98 ele

Maintenance of structures and equipment, 571, in 1996 had garage repairs. Year end adjustment of \$4,491

Maintenance of lines, 572: In 1996 year end adjust of clearing accounts of \$15,100. More charge expensed to capital accounts.

Sales expenses, 910, time of day program expenses, misc rebates increase

Outside services employed, 923, In 1996 had engineering fees for Hayton area remedial project, time of day expense that was listed in this account now listed under sales expense.

Employee pension and benefits, 926: paid off loan to bank for Wisconsin retirement expenses.

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### Property Tax Equivalent (Electric) (Page E-05)

The amount of tax equivalent reported is the 1995 floor agreed to by City. 5/27/98 ele

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

Account 369 additions - 26 200 amp services were added in the city of New Holstein; 16 200 amp services were added in the Town of New Holstein; 1 100 amp service and 2 200 amp services were added in the Town of Brothertown, 1 100 amp service and 3 200 amp services were added in the Town of Charlestown; 1 100 amp service was added in the town of Eaton; and 6 200 amp services were added in the Town of Schleswig.

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### Electric Energy Account (Page E-11)

Distribution losses reported as 1988. Entered as 1998 by ele to add o reported total at line 30 of 75,442. 5/27/98

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### Purchased Power Statistics (Page E-14)

They reported a load factor of 61.08. Program calculates differently. 5/27/98 ele

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