



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW HOLSTEIN PUBLIC UTILITY

Principal Office: 2110 WASHINGTON STREET
NEW HOLSTEIN, WI 53061

For the Year Ended: DECEMBER 31, 1998

**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? 4/26/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS PAULA M PETHAN

Title: OFFICE MANAGER

Office Address: NEW HOLSTEIN PUBLIC UTILITIES
2110 WASHINGTON STREET
NEW HOLSTEIN, WI 53061

Telephone: (920) 898 - 5776

Fax Number: (920) 898 - 5879

E-mail Address: PPETHAN@WPPISYS.ORG

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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 12/31/1998

Period covered by most recent audit: 1/1/98 - 12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RONALD S GREUEL

Title: SUPERINTENDENT

Office Address: NEW HOLSTEIN PUBLIC UTILITIES
2110 WASHINGTON STREET
NEW HOLSTEIN, WI 53061

Telephone: (920) 898 - 5776

Fax Number: (920) 898 - 5879

E-mail Address: RGREUEL@WPPISYS.ORG

Name of utility commission/committee: NEW HOLSTEIN PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR CHARLES FETT
 - MR RALPH ORTH
 - MR MICHAEL STEFFEN
 - MR JEROME WINK, PRESIDENT
 - MR GENE WOELFEL
-

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:

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: VIRCHOW KRAUSE & COMPANY
4600 AMERICAN PARKWAY
MADISON, WI 53707

Contact Person: MR JOHN ANDRES

Title:

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,894,072	3,821,273	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,500,638	3,432,531	2
Depreciation Expense (403)	177,455	163,678	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	152,090	147,001	5
Total Operating Expenses	3,830,183	3,743,210	
Net Operating Income	63,889	78,063	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	63,889	78,063	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	8,296	22,921	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	43,639	41,888	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	51,935	64,809	
Total Income	115,824	142,872	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	115,824	142,872	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)		0	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	0	2,809	17
Other Interest Expense (431)	6,889	20	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	6,889	2,829	
Net Income	108,935	140,043	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,743,675	3,604,467	20
Balance Transferred from Income (433)	108,935	140,043	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	1,669	835	25
Total Unappropriated Earned Surplus End of Year (216)	3,850,941	3,743,675	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
Net Income From Water Softener Operations	8,296	3
Total (Acct. 417):	8,296	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Local Gvt Investment Pool; WI Investment Trust; M&I Fox Valley Bank	43,639	5
Total (Acct. 419):	43,639	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Labor	1,669	12
Total (Acct. 439)--Debit:	1,669	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	405,628	3,488,444	0	0	3,894,072	1
Less: interdepartmental sales	0	21,467	0	0	21,467	2
Less: interdepartmental rents	0	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	272	1,436	0	0	1,708	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	405,356	3,465,541	0	0	3,870,897	

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	128,324	2,034	130,358	1
Electric operating expenses	205,811		205,811	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	17,132		17,132	7
Water utility plant accounts	8,186	258	8,444	8
Electric utility plant accounts	60,300	13,115	73,415	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	15,407	(15,407)	0	18
All other accounts	123,303		123,303	19
Total Payroll	558,463	0	558,463	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,841,853	6,421,900	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,311,462	3,157,089	2
Net Utility Plant	3,530,391	3,264,811	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	473,863	452,043	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	194,131	200,825	4
Net Nonutility Property	279,732	251,218	
Investment in Municipality (123)	0	0	5
Other Investments (124)	35,770	48,122	6
Special Funds (125)	0	0	7
Total Other Property and Investments	315,502	299,340	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	98,232	222,696	8
Temporary Cash Investments (132)	629,987	549,042	9
Notes Receivable (141)	894	1,155	10
Customer Accounts Receivable (142)	477,053	437,991	11
Other Accounts Receivable (143)	20,431	7,639	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	34,554	38,800	14
Materials and Supplies (150)	166,579	167,627	15
Prepayments (165)	10,614	9,301	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	1,438,344	1,434,251	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	22,342	33,513	20
Total Deferred Debits	22,342	33,513	
Total Assets and Other Debits	5,306,579	5,031,915	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	127,229	127,229	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	3,850,941	3,743,675	23
Total Proprietary Capital	3,978,170	3,870,904	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	434,241	271,146	28
Payables to Municipality (233)	1,267	9,048	29
Customer Deposits (235)	300	250	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	174	152	32
Other Current and Accrued Liabilities (238)	320	415	33
Total Current and Accrued Liabilities	436,302	281,011	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	892,107	880,000	41
Total Liabilities and Other Credits	5,306,579	5,031,915	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,651,965	0	0	4,189,888	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,651,965	0	0	4,189,888	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	835,200	0	0	2,476,262	10
Total Accumulated Provision	835,200	0	0	2,476,262	
Net Utility Plant	1,816,765	0	0	1,713,626	

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)	
Balance first of year	794,898	2,362,191			3,157,089	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,218	132,237			177,455	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,324				2,324	6
Accruals charged other						7
accounts (specify):						8
Clearing Accts.	10,808	61,778			72,586	9
Salvage	0	1,021			1,021	10
Other credits (specify):						11
					0	12
Total credits	58,350	195,036	0	0	253,386	13
Debits during year						14
Book cost of plant retired	5,610	80,965			86,575	15
Cost of removal	0				0	16
Other debits (specify):						17
Clearing	12,438				12,438	18
Total debits	18,048	80,965	0	0	99,013	19
Balance End of Year	835,200	2,476,262	0	0	3,311,462	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
Softener - Materials & Supplies	15,354	7,719	7,623	15,450	2
Softener - Automatic Units	436,689	32,374	10,650	458,413	3
Total Nonutility Property (121)	452,043	40,093	18,273	473,863	
Less accum. prov. depr. & amort. (122)	200,825	4,800	11,494	194,131	4
 Net Nonutility Property	 251,218	 35,293	 6,779	 279,732	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0		1
Other			143,946		143,946	145,020	2
Total Electric Utility					143,946	145,020	

Account	Total End of Year	Amount Prior Year	
Electric utility total	143,946	145,020	1
Water utility	22,633	22,607	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	166,579	167,627	

**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
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<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
Changes during year (explain):		
NONE		2
Balance end of year	<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.

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense	20,471	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>20,471</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	20,471	8
Other (explain):		
NONE		9
Total payments and other debits	<u>20,471</u>	
Balance end of year	<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)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposit	152	22		174	4
Interest Paid on City Loan	0	6,867	6,867	0	5
Subtotal	152	6,889	6,867	174	
Total	152	6,889	6,867	174	

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	649,433	230,567				880,000	1
Add credits during year:							
For Services	191					191	2
For Mains						0	3
Other (specify):							
Line Extensions		11,916				11,916	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	649,624	242,483	0	0	0	892,107	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Assesments Watermains	35,770	2
Total (Acct. 124):	35,770	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
Leverenz - Duct Heater	894	4
Total (Acct. 141):	894	
Customer Accounts Receivable (142):		
Water	39,130	5
Electric	437,923	6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	477,053	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Customer Installations	10,888	11
Marcus Cable	3,111	12
GTE	2,898	13
Miscellaneous	3,534	14
Total (Acct. 143):	20,431	
Receivables from Municipality (145):		
Street Lights	2,989	15
WWTP	22,071	16
Assessments	4,269	17
Miscellaneous	5,225	18
Total (Acct. 145):	34,554	
Prepayments (165):		
Health & Dental Insurance-8984;Misc-1630	10,614	19
Total (Acct. 165):	10,614	

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)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Water Tower Painting	22,342	21
Total (Acct. 183):	22,342	
Payables to Municipality (233):		
Miscellaneous	1,267	22
Total (Acct. 233):	1,267	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,609,540	4,022,336	0	0	6,631,876	1
Materials and Supplies	22,620	144,483	0	0	167,103	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	815,049	2,419,226	0	0	3,234,275	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	649,528	236,525	0	0	886,053	6
Other (specify):					0	7
Average Net Rate Base	1,167,583	1,511,068	0	0	2,678,651	
Net Operating Income	26,539	37,350	0	0	63,889	8
Net Operating Income as a percent of Average Net Rate Base	2.27%	2.47%	N/A	N/A	2.39%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	127,229	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,797,308	3
Other (Specify):		4
Total Average Proprietary Capital	3,924,537	
Net Income		
Net Income	108,935	5
Percent Return on Proprietary Capital	2.78%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Notes Payable(231) - Interest Paid on City Loan - \$6,867.00

The Utilities purchased the old City garage in 1998. As part of the sale it was agreed upon that the utilities pay the interest on the City's loan for the first two years.

Identification and Ownership (Page iv)

June 14, 1999

Mrs. Paula M. Pethan, Office Manager
New Holstein Public Utility
2110 Washington Street
New Holstein, WI 53061-1000

1998 Analytical Review DWCCA-4110-PJL

Dear Mrs. Pethan:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

During our review of the Source of Supply, Pumping and Purchased Water Statistics schedule on page W-10, we noted that it appears that the Total KWH used for pumping for the year on line 26 is reported in thousands. Please report the actual number of KWH in the future.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlk:w:\compl\1998 analytical review letters\june 14 rev letters L.doc

cc: Mr. Jerome Wink, Utility Commission President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	401,102	1
Total Sales of Water	401,102	
Other Operating Revenues		
Forfeited Discounts (470)	1,217	2
Miscellaneous Service Revenues (471)	3,309	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
Total Other Operating Revenues	4,526	
Total Operating Revenues	405,628	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	52,805	9
Water Treatment Expenses (630-635)	3,414	10
Transmission and Distribution Expenses (640-655)	64,797	11
Customer Accounts Expenses (901-904)	7,928	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	140,971	14
Total Operation and Maintenance Expenses	269,915	
Other Operating Expenses		
Depreciation Expense (403)	45,218	15
Amortization Expense (404-407)	0	16
Taxes (408)	63,956	17
Total Other Operating Expenses	109,174	
Total Operating Expenses	379,089	
NET OPERATING INCOME	26,539	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	6	8	1
Commercial	5	307	385	2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	6	313	393	
Metered Sales to General Customers (461)				
Residential	1,142	68,920	147,361	4
Commercial	106	17,172	27,170	5
Industrial	10	142,279	111,061	6
Total Metered Sales to General Customers (461)	1,258	228,371	285,592	
Private Fire Protection Service (462)	8		7,140	7
Public Fire Protection Service (463)	1		97,682	8
Other Sales to Public Authorities (464)	9	7,816	10,295	9
Sales to Irrigation Customers (465)		0	0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)		0	0	12
Total Sales of Water	1,282	236,500	401,102	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	97,682	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	97,682	
Forfeited Discounts (470):		
Customer late payment charges	1,217	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,217	
Miscellaneous Service Revenues (471):		
Joint Metering	2,943	7
Miscellaneous	366	8
Total Miscellaneous Service Revenues (471)	3,309	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	24,493	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	21,599	7
Operation Supplies and Expenses (623)	1,805	8
Maintenance of Pumping Plant (625)	4,908	9
Total Pumping Expenses	52,805	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	87	10
Chemicals (631)	3,291	11
Operation Supplies and Expenses (632)	19	12
Maintenance of Water Treatment Plant (635)	17	13
Total Water Treatment Expenses	3,414	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	15,223	14
Operation Supplies and Expenses (641)	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	11,607	16
Maintenance of Mains (651)	15,335	17
Maintenance of Services (652)	10,738	18
Maintenance of Meters (653)	4,398	19
Maintenance of Hydrants (654)	6,210	20
Maintenance of Other Plant (655)	1,286	21
Total Transmission and Distribution Expenses	64,797	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,436	22
Accounting and Collecting Labor (902)	4,803	23
Supplies and Expenses (903)	1,417	24
Uncollectible Accounts (904)	272	25
Total Customer Accounts Expenses	7,928	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	31,733	27
Office Supplies and Expenses (921)	15,463	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	3,842	30
Property Insurance (924)	1,768	31
Injuries and Damages (925)	2,381	32
Employee Pensions and Benefits (926)	71,189	33
Regulatory Commission Expenses (928)	504	34
Miscellaneous General Expenses (930)	8,763	35
Transportation Expenses (933)	0	36
Maintenance of General Plant (935)	5,328	37
Total Administrative and General Expenses	140,971	
 Total Operation and Maintenance Expenses	269,915	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		51,364	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		955	2
Net property tax equivalent		50,409	
Social Security		13,042	3
PSC Remainder Assessment		505	4
Other (specify): NONE			5
Total tax expense		<u>63,956</u>	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249212				3
County tax rate	mills		6.586136				4
Local tax rate	mills		9.728550				5
School tax rate	mills		10.551328				6
Voc. school tax rate	mills		1.776558				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.891784				10
Less: state credit	mills		1.947808				11
Net tax rate	mills		26.943976				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.728550				14
Combined School Tax Rate	mills		12.327886				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.056436				17
Total Tax Rate	mills		28.891784				18
Ratio of Local and School Tax to Total	dec.		0.763416				19
Total tax net of state credit	mills		26.943976				20
Net Local and School Tax Rate	mills		20.569449				21
Utility Plant, Jan. 1	\$	2,567,116	2,567,116				22
Materials & Supplies	\$	22,607	22,607				23
Subtotal	\$	2,589,723	2,589,723				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,589,723	2,589,723				26
Assessment Ratio	dec.		0.802500				27
Assessed Value	\$	2,078,253	2,078,253				28
Net Local & School Rate	mills		20.569449				29
Tax Equiv. Computed for Current Year	\$	42,749	42,749				30
Tax Equivalent per 1994 PSC Report	\$	51,364					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	51,364					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	82,794	0	
PUMPING PLANT			
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
Total Pumping Plant	247,016	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,745	1,648	23
Total Water Treatment Plant	14,745	1,648	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			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
Total Source of Supply Plant	0	0	82,794	
PUMPING PLANT				
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
Total Pumping Plant	0	0	247,016	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,393	23
Total Water Treatment Plant	0	0	16,393	
TRANSMISSION AND DISTRIBUTION PLANT				
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	219,161		26
Transmission and Distribution Mains (343)	1,371,751	12,625	27
Fire Mains (344)	0		28
Services (345)	208,693	11,677	29
Meters (346)	115,693	5,209	30
Hydrants (348)	133,649		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,058,883	29,511	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	56,500	34
Office Furniture and Equipment (391)	18,051	444	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	2,187	39
Laboratory Equipment (395)	1,623	0	40
Power Operated Equipment (396)	50,046		41
Communication Equipment (397)	600	111	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,650	58	44
Other Tangible Property (399)			45
Total General Plant	163,678	59,300	
Total utility plant in service directly assignable	2,567,116	90,459	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,567,116	90,459	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			219,161 26
Transmission and Distribution Mains (343)			1,384,376 27
Fire Mains (344)			0 28
Services (345)	540		219,830 29
Meters (346)	4,220		116,682 30
Hydrants (348)			133,649 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,760	0	2,083,634
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			56,500 34
Office Furniture and Equipment (391)			18,495 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	750		67,074 37
Stores Equipment (393)			808 38
Tools, Shop and Garage Equipment (394)			19,263 39
Laboratory Equipment (395)			1,623 40
Power Operated Equipment (396)			50,046 41
Communication Equipment (397)	100		611 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			7,708 44
Other Tangible Property (399)			0 45
Total General Plant	850	0	222,128
Total utility plant in service directly assignable	5,610	0	2,651,965
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,610	0	2,651,965

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			20,192	20,192	1
February			18,925	18,925	2
March			20,968	20,968	3
April			20,591	20,591	4
May			22,809	22,809	5
June			22,853	22,853	6
July			20,759	20,759	7
August			21,482	21,482	8
September			18,991	18,991	9
October			20,404	20,404	10
November			20,395	20,395	11
December			19,995	19,995	12
Total for year	0	0	248,364	248,364	
Less: Measured or estimated water used in main flushing and water treatment during year				80	13
Less: Other utility use				962	14
Other utility use explanation:					15
Watermain Breaks-90; Hydrant Flushing-42					
Fire Dept. - 505; High School - 115; City 60;					
Misc. - 150					
Water pumped into distribution system				247,322	16
Less: Water sold				236,500	17
Losses and unaccounted for				10,822	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,017	21
Date of maximum: 5/25/1998					22
Cause of maximum:					23
Flushing Sewers					
Minimum gallons pumped by all methods in any one day during reporting year				337	24
Date of minimum: 4/27/1998					25
Total KWH used for pumping for the year				388	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 - 1821 PARK AVENUE	1	900	12	86,400	Yes	1
WELL #2 - 1414 MICHIGAN AVENUE	2	900	12	1,137,000	Yes	2
WELL #3 - 2003 PLYMOUTH STREE	3	450	16	1,339,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP #1			1
Location	WELL #1			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	LAYNE			5
Year Installed	1924			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	575			8
Pump Motor or Standby Engine Mfr	US			10
Year Installed	1924			11
Type	ELECTRIC			12
Horsepower	25			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				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1924	1948	1975	4
Primary material (earthen, steel, concrete, other)	OTHER	OTHER	OTHER	5
Elevation difference in feet (See Headnote 3.)	6	10	35	6
Total capacity in gallons	65,000	100,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	8,488				8,488
A	D	6.000	761				761
M	D	6.000	45,768	261			46,029
M	D	8.000	48,931	31			48,962
M	D	10.000	77				77
M	D	12.000	15,715				15,715
Total Within Municipality			119,740	292	0	0	120,032
Total Utility			119,740	292	0	0	120,032

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	288		12		276	3	1
L	0.750	3				3		2
M	0.750	691	12			703	2	3
L	1.000	1				1		4
M	1.000	187	3			190	1	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	12				12		10
M	4.000	7				7		11
M	6.000	3				3		12
M	8.000	1				1		13
Total Utility		1,208	15	12	0	1,211	6	

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	377		76	(10)	291	88	1
0.750	893	72	8	20	977	149	2
1.000	25		1	0	24	4	3
1.500	22	1		2	25	6	4
2.000	13	1		1	15	3	5
3.000	2				2		6
4.000	2			(1)	1	1	7
Total:	1,334	74	85	12	1,335	251	

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	258	22	2	6		3	291	1
0.750	879	64	4	4		26	977	2
1.000	7	12		1		4	24	3
1.500	7	10	4	3		1	25	4
2.000	1	6	3	4		1	15	5
3.000				1		1	2	6
4.000				1		0	1	7
Total:	1,152	114	13	20	0	36	1,335	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

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

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

Number of hydrants operated during year:	180
Number of distribution system valves end of year:	289
Number of distribution valves operated during year:	106

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Operation Labor - (620)

Total - \$24,493.00 - Increase of \$5,421.00 compared to 1997. Employees had more hours attributed to this account than in 1997.

Maintenance of Pumping Plant - (625)

Total - \$4,908.00 - Decrease of \$9,314.00 compared to 1997. In 1997 there was a major pump repair and only ordinary repairs in 1998.

Administrative & General Salaries - (920)

Total - \$31,733.00 - Increase of \$7,512.00. As of June 1, 1998 we hired an assistant superintendent who will become the superintendent in mid 1999.

Water Utility Plant in Service (Page W-08)

Acct. 390 - Structures and improvements - \$56,500.00. This is 1/2 of the cost of purchasing a garage from the city. The other 1/2 was purchased by our Wastewater Treatment Plant.

Water Mains (Page W-15)

Mains added were financed through our cash fund. No loans were taken out and no property owners were assessed.

Water Services (Page W-16)

Services added were financed through our cash fund. No loans were taken out and no property owners were assessed.

Meters (Page W-17)

It was discovered that 3/4" meters were being added to our system as 5/8" meters. The adjustments are to help correct this problem.

The 1.5" and 2" meter adjustment is for meters that are disconnected for the winter. I was unaware of these last year.

The 4" meter adjustment is for a meter that was a customer owned meter.

Hydrants and Distribution System Valves (Page W-18)

Less than 1/2 of the valves were tested because of time constraints.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,476,053	1
Total Sales of Electricity	3,476,053	
Other Operating Revenues		
Forfeited Discounts (450)	5,130	2
Miscellaneous Service Revenues (451)	606	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	4,011	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,644	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	12,391	
Total Operating Revenues	3,488,444	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,837,809	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	125,539	11
Customer Accounts Expenses (901-904)	27,551	12
Sales Expenses (910)	5,285	13
Administrative and General Expenses (920-935)	234,539	14
Total Operation and Maintenance Expenses	3,230,723	
Other Expenses		
Depreciation Expense (403)	132,237	15
Amortization Expense (404-407)	0	16
Taxes (408)	88,134	17
Total Other Expenses	220,371	
Total Operating Expenses	3,451,094	
NET OPERATING INCOME	37,350	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,130	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,130	
Miscellaneous Service Revenues (451):		
Miscellaneous Revenue	606	3
Total Miscellaneous Service Revenues (451)	606	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
GTE Pole Contacts	675	5
Marcus Cable Pole Contacts	2,719	6
Miscellaneous	617	7
Total Rent from Electric Property (454)	4,011	
Interdepartmental Rents (455):		
NONE	0	8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Miscellaneous Sales	2,644	9
Total Other Electric Revenues (456)	2,644	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,837,809	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,837,809	
Total Power Production Expenses	2,837,809	
TRANSMISSION EXPENSES		
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.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	0	20
Line and Station Labor (561)	35,433	21
Line and Station Supplies and Expenses (562)	0	22
Street Lighting and Signal System Expenses (565)	2,513	23
Meter Expenses (566)	10,974	24
Customer Installations Expenses (567)	1,554	25
Miscellaneous Distribution Expenses (569)	4,263	26
Maintenance of Structures and Equipment (571)	5,605	27
Maintenance of Lines (572)	58,176	28
Maintenance of Line Transformers (573)	5,225	29
Maintenance of Street Lighting and Signal Systems (574)	1,664	30
Maintenance of Meters (575)	61	31
Maintenance of Miscellaneous Distribution Plant (576)	71	32
Total Distribution Expenses	125,539	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,955	33
Accounting and Collecting Labor (902)	13,800	34
Supplies and Expenses (903)	4,360	35
Uncollectible Accounts (904)	1,436	36
Total Customer Accounts Expenses	27,551	
 SALES EXPENSES		
Sales Expenses (910)	5,285	37
Total Sales Expenses	5,285	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	53,420	38
Office Supplies and Expenses (921)	25,368	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	6,921	41
Property Insurance (924)	1,489	42
Injuries and Damages (925)	7,073	43
Employee Pensions and Benefits (926)	100,911	44
Regulatory Commission Expenses (928)	54	45
Miscellaneous General Expenses (930)	35,352	46
Transportation Expenses (933)	0	47
Maintenance of General Plant (935)	3,951	48
Total Administrative and General Expenses	234,539	
 Total Operation and Maintenance Expenses	 3,230,723	

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		13,358	2
Wisconsin Gross Receipts Tax		20,820	3
PSC Remainder Assessment		4,427	4
Other (specify): NONE			5
Total tax expense		88,134	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249212				3
County tax rate	mills		6.586136				4
Local tax rate	mills		9.728550				5
School tax rate	mills		10.551328				6
Voc. school tax rate	mills		1.776558				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.891784				10
Less: state credit	mills		1.947808				11
Net tax rate	mills		26.943976				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.728550				14
Combined School Tax Rate	mills		12.327886				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.056436				17
Total Tax Rate	mills		28.891784				18
Ratio of Local and School Tax to Total	dec.		0.763416				19
Total tax net of state credit	mills		26.943976				20
Net Local and School Tax Rate	mills		20.569449				21
Utility Plant, Jan. 1	\$	3,854,784	3,854,784				22
Materials & Supplies	\$	145,020	145,020				23
Subtotal	\$	3,999,804	3,999,804				24
Less: Plant Outside Limits	\$	1,286,159	1,286,159				25
Taxable Assets	\$	2,713,645	2,713,645				26
Assessment Ratio	dec.		0.802500				27
Assessed Value	\$	2,177,700	2,177,700				28
Net Local & School Rate	mills		20.569449				29
Tax Equiv. Computed for Current Year	\$	44,794	44,794				30
Tax Equivalent per 1994 PSC Report	\$	49,529					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	49,529					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	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
Total Transmission Plant	0	0	
 DISTRIBUTION PLANT			
Land and Land Rights (360)	8,127		34
Structures and Improvements (361)	11,069		35
Station Equipment (362)	424,508	2,588	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	481,908	87,921	38
Overhead Conductors and Devices (365)	469,184	81,441	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	503,242	31,725	41
Line Transformers (368)	605,489	33,302	42
Services (369)	396,389	50,791	43
Meters (370)	161,721	8,381	44
Installations on Customers' Premises (371)	26,522	1,181	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	66,034	1,266	47
Total Distribution Plant	3,154,193	298,596	
 GENERAL PLANT			
Land and Land Rights (389)	1,486		48
Structures and Improvements (390)	87,652		49
Office Furniture and Equipment (391)	112,733	867	50
Computer Equipment (391.1)	111,734	19,611	51
Transportation Equipment (392)	149,010	93,114	52
Stores Equipment (393)	5,261		53
Tools, Shop and Garage Equipment (394)	36,357	2,994	54
Laboratory Equipment (395)	30,053	430	55
Power Operated Equipment (396)	150,510		56
Communication Equipment (397)	5,097	1,821	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			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
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			8,127 34
Structures and Improvements (361)			11,069 35
Station Equipment (362)	1,000		426,096 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,157		564,672 38
Overhead Conductors and Devices (365)	1,782		548,843 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	2,260		532,707 41
Line Transformers (368)	13,053		625,738 42
Services (369)	3,905		443,275 43
Meters (370)	1,485		168,617 44
Installations on Customers' Premises (371)	1,224		26,479 45
Leased Property on Customers' Premises (372)	0		0 46
Street Lighting and Signal Systems (373)	1,414		65,886 47
Total Distribution Plant	31,280	0	3,421,509
GENERAL PLANT			
Land and Land Rights (389)			1,486 48
Structures and Improvements (390)			87,652 49
Office Furniture and Equipment (391)			113,600 50
Computer Equipment (391.1)	3,897		127,448 51
Transportation Equipment (392)	46,723		195,401 52
Stores Equipment (393)			5,261 53
Tools, Shop and Garage Equipment (394)	450		38,901 54
Laboratory Equipment (395)			30,483 55
Power Operated Equipment (396)			150,510 56
Communication Equipment (397)	100		6,818 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	10,698	121	58
Other Tangible Property (399)	0		59
Total General Plant	700,591	118,958	
Total utility plant in service directly assignable	3,854,784	417,554	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	3,854,784	417,554	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			10,819 58
Other Tangible Property (399)			0 59
Total General Plant	51,170	0	768,379
Total utility plant in service directly assignable	82,450	0	4,189,888
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	82,450	0	4,189,888

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00		1
7.2/12.5 kV (12kV)	0.05	19.65	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	0.80	121.05	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	10	3
Total	10	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	236	7
Nonfarm	524	8
Total	760	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	760	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	13	Wednesday	01/14/1998	09:00	6,425	1
February	02	12	Thursday	02/05/1998	09:00	5,889	2
March	03	12	Friday	03/13/1998	09:00	6,516	3
April	04	12	Thursday	04/16/1998	11:00	6,124	4
May	05	12	Tuesday	05/19/1998	14:00	6,327	5
June	06	13	Thursday	06/25/1998	12:00	6,502	6
July	07	13	Tuesday	07/21/1998	12:00	5,739	7
August	08	13	Monday	08/10/1998	11:00	6,723	8
September	09	12	Tuesday	09/15/1998	09:00	6,241	9
October	10	12	Tuesday	10/06/1998	09:00	6,300	10
November	11	12	Wednesday	11/11/1998	09:00	6,164	11
December	12	13	Tuesday	12/22/1998	19:00	6,906	12
Total	149				75,856		

System Name WPPI SYSTEM

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

Type of Reading	Supplier
60 minutes integrated	WPPI SYSTEM

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	75,855	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	75,855	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	73,662	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	73,662	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,193	27
Total Energy Losses	2,193	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.8910%	29
Total Disposition of Energy	75,855	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
AREA LIGHTING - URBAN & RURAL	MS-2	149	142	1
RURAL & URBAN RESIDENTIAL	RG-1	1,924	19,806	2
TIME - OF-DAY - RURAL & URBAN	RG-2	63	1,143	3
Total Sales for Residential Sales		2,136	21,091	
Commercial & Industrial				
GENERAL SERVICE	CG-1	190	9,649	4
GENERAL SERVICE - TOD- RURAL & URBAN	CG-2	9	879	5
LARGE POWER	CP-1	6	2,927	6
LARGE POWER	CP-2	3	4,529	7
INDUSTRIAL POWER	CP-3	1	34,078	8
Total Sales for Commercial & Industrial		209	52,062	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	509	9
Total Sales for Public Street & Highway Lighting		1	509	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,346	73,662	

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)	
		13,647	434	14,081	1
		1,012,958	58,567	1,071,525	2
		48,372	3,254	51,626	3
0	0	1,074,977	62,255	1,137,232	
		506,829	28,615	535,444	4
		37,641	2,625	40,266	5
898	8,579	135,034	8,932	143,966	6
1,801	18,368	235,160	13,943	249,103	7
6,650	75,508	1,231,113	106,064	1,337,177	8
9,349	102,455	2,145,777	160,179	2,305,956	
		31,376	1,489	32,865	9
0	0	31,376	1,489	32,865	
				0	10
0	0	0	0	0	
9,349	102,455	3,252,130	223,923	3,476,053	

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 SYSTEM				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	150,689				6
Average load factor	68.9527%				7
Total Cost of Purchased Power	2,837,809				8
Average cost per kWh	0.0374				9
On-Peak Hours (if applicable)	7:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,242	3,183			12
February	3,088	2,800			13
March	3,389	3,127			14
April	3,203	2,921			15
May	3,027	3,299			16
June	3,461	3,040			17
July	3,149	2,590			18
August	3,423	3,299			19
September	3,177	3,063			20
October	3,245	3,055			21
November	3,032	3,131			22
December	3,476	3,430			23
Total kWh (000)	38,912	36,938			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		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	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	█	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		48
Based on Total Coal Used at Plant		49
Based on Coal Used Solely in Electric Generation		50
Average BTU per kWh Net Generation		51
Total Cost of Fuel (Oil and/or Coal)		52
per kWh Net Generation (\$)		53
		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
rrNONE	0						1
Total							<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	IEWHOLSTEI					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	4					4
Capacity of Transformers in kVA	22,500					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	13					7
Dt and Hr of Such Maximum Demand	12/22/1998					8
	19:00					9
Kwh Output	76,244					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						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
						35
Kwh Output						36

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	2,547	1,096	35,437	1
Acquired during year	25	31	1,375	2
Total	2,572	1,127	36,812	3
Retired during year	18	21	1,617	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,554	1,106	35,195	6
Number end of year accounted for as follows:				7
In customers' use		1,028	31,044	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises	2,416			11
In stock	138	78	4,151	12
Total end of year	2,554	1,106	35,195	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	18	16	1
Mercury Vapor	250	125	160	2
Sodium Vapor	100	4	2	3
Sodium Vapor	150	90	66	4
Sodium Vapor	250	114	142	5
Total		351	386	
Ornamental				
Sodium Vapor	100	58	29	6
Sodium Vapor	250	61	76	7
Total		119	105	
Other				
Metal Halide/Halogen	400	6	3	8
Other	60	4	4	9
Total		10	7	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Line & Station Labor - (561)

Total - \$35,433.00 - There is a \$29,698.00 decrease from 1997 figures because labor was coded to 572 where it should have been coded in prior years.

Maintenance of Lines - (572)

Total - \$58,176.00 - There is a \$47,380.00 increase from 1997 figures. There is an increase because labor that was previously coded to 561 has now been coded to this account. We also hired another lineman in April which contributed to the increase.

Administrative Labor - (920)

Total - \$53,420.00 - There is an increase of \$10,493.00 over 1997 figure. This is because an assistant superintendent was hired in mid 1998.

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

The tax equivalent for the current year is \$49,529.32. This is the 1995 tax equivalent which is the highest tax equivalent since 1994. This amount has been agreed upon between the City and Utilities.

Electric Utility Plant in Service (Page E-06)

Services - (369) : 2-100 amp & 17-200 amp services were installed in the City of New Holstein; 1-100 amp & 18-200 amp services were installed in the Town of New Holstein; 4-200 amp services were installed in the Town of Brothertown; and 6-200 amp services were installed in the Town of Schleswig.
