



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ALGOMA UTILILITY COMMISSION

Principal Office: 1407 FLORA AVENUE
ALGOMA, WI 54201-1796

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: ALGOMA UTILUTILITY COMMISSION

Utility Address: 1407 FLORA AVENUE
ALGOMA, WI 54201-1796

When was utility organized? 1/1/1903

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LEE E ELVER

Title: GENERAL MANAGER

Office Address:

1407 FLORA AVENUE
ALGOMA, WI 54201-1796

Telephone: (920) 487 - 5556

Fax Number: (920) 487 - 5559

E-mail Address: lelver@wppisys.org

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

Name: STEVEN C ASHER CPA

Title:

Office Address: IHLENFELD, SKATRUD & ANDERSON, INC.

50 S. MADISON AVENUE
STURGEON BAY, WI 54235

Telephone: (920) 743 - 8699

Fax Number: (920) 743 - 9707

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: IHLENFELD, SKATRUD & ANDERSON, INC.

Title:

Office Address: IHLENFELD, SKATRUD & ANDERSON, INC.

401 3RD STREET
ALGOMA, WI 54201

Telephone: (920) 487 - 5995

Fax Number: (920) 487 - 2894

E-mail Address:

Date of most recent audit report: 7/8/1998

Period covered by most recent audit: 01/01/97 - 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: LEE E ELVER

Title: GENERAL MANAGER

Office Address:

1407 FLORA AVENUE
ALGOMA, WI 54201-1796

Telephone: (920) 487 - 5556

Fax Number: (920) 487 - 5559

E-mail Address: lelver@wppisys.org

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: ALGOMA UTILITY COMMISSION

Names of members of utility commission/committee:

- MR JIM BARLOW, DIRECTOR
 - MR JOHN ALLAN GROESSL, SECRETARY TREASURER
 - MR GUY HAASCH, DIRECTOR
 - MR DAVID MEYER, PRESIDENT
 - MR JAMES PFILE, CITY COUNCIL REPRESENTATIVE
-

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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,782,272	2,674,369	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,354,310	2,286,616	2
Depreciation Expense (403)	189,643	159,322	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	158,272	156,224	5
Total Operating Expenses	2,702,225	2,602,162	
Net Operating Income	80,047	72,207	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	80,047	72,207	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	20,486	2,957	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	22,603	20,506	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	43,089	23,463	
Total Income	123,136	95,670	
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	123,136	95,670	
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)	58,712	15,678	17
Other Interest Expense (431)	133	29	18
Interest Charged to Construction--Cr. (432)	13,476		19
Total Interest Charges	45,369	15,707	
Net Income	77,767	79,963	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,112,386	3,046,016	20
Balance Transferred from Income (433)	77,767	79,963	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)	2,816	13,593	25
Total Unappropriated Earned Surplus End of Year (216)	3,187,337	3,112,386	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
F&M BANK SUPER NOW ACCOUNT	492	5
F&M BANK TREASURY PLUS ACCOUNT	12,227	6
BAYLAKE BANK MONEY MARKET ACCOUNT	1,246	7
NORTHSHORE BANK PORTFOLIO ACCOUNT	8,638	8
Total (Acct. 419):	22,603	
Miscellaneous Nonoperating Income (421):		
NONE		9
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
GRATIS LABOR & TRUCK COSTS	2,816	15
Total (Acct. 439)--Debit:	2,816	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	8,894	16,065			24,959	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	1,337	583			1,920	2
Payroll		1,316			1,316	3
Materials	566	607			1,173	4
Taxes					0	5
Other (list by major classes):						
EQUIPMENT COSTS		64			64	6
Total costs and expenses	1,903	2,570	0	0	4,473	
Net income (or loss)	6,991	13,495	0	0	20,486	

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	395,578	2,386,694	0	0	2,782,272	1
Less: interdepartmental sales	0	7,496	0	0	7,496	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	395,578	2,379,198	0	0	2,774,776	

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	116,342	1,176	117,518	1
Electric operating expenses	139,348	1,408	140,756	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	45,754	462	46,216	8
Electric utility plant accounts	66,736	675	67,411	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	3,721	(3,721)	0	18
All other accounts			0	19
Total Payroll	371,901	0	371,901	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,960,751	6,527,233	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,237,078	2,057,288	2
Net Utility Plant	4,723,673	4,469,945	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	70,437	386,400	7
Total Other Property and Investments	70,437	386,400	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,312	10,662	8
Temporary Cash Investments (132)	311,931	166,549	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	279,180	282,939	11
Other Accounts Receivable (143)	67,748	81,390	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	174,336	122,505	15
Prepayments (165)	234	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	842,741	664,045	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	40,389	0	20
Total Deferred Debits	40,389	0	
Total Assets and Other Debits	5,677,240	5,520,390	

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)	314,406	314,406	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	3,187,337	3,112,386	23
Total Proprietary Capital	3,501,743	3,426,792	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	990,000	247,671	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	990,000	247,671	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	785,000	27
Accounts Payable (232)	182,400	167,131	28
Payables to Municipality (233)	122,637	124,664	29
Customer Deposits (235)	1,790	3,490	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	25,574	0	32
Other Current and Accrued Liabilities (238)	36,665	30,821	33
Total Current and Accrued Liabilities	369,066	1,111,106	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	45,549	16,781	35
Other Deferred Credits (253)	6,170	5,507	36
Total Deferred Credits	51,719	22,288	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	764,334	712,538	41
Total Liabilities and Other Credits	5,676,862	5,520,395	

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)	2,884,914	0	0	3,864,132	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)	155,120			56,585	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,040,034	0	0	3,920,717	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	890,285	0	0	1,346,793	10
Total Accumulated Provision	890,285	0	0	1,346,793	
Net Utility Plant	2,149,749	0	0	2,573,924	

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	821,844	1,235,444			2,057,288	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	67,849	121,794			189,643	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,501				1,501	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION	4,498	10,923			15,421	9
Salvage	1,194	4,025			5,219	10
Other credits (specify):						11
					0	12
Total credits	75,042	136,742	0	0	211,784	13
Debits during year						14
Book cost of plant retired	6,601	23,205			29,806	15
Cost of removal		1,810			1,810	16
Other debits (specify):						17
METER RETIREMENTS		378			378	18
Total debits	6,601	25,393	0	0	31,994	19
Balance End of Year	890,285	1,346,793	0	0	2,237,078	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			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	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	0	1
Other			146,222		146,222	101,311	2
Total Electric Utility					146,222	101,311	

Account	Total End of Year	Amount Prior Year	
Electric utility total	146,222	101,311	1
Water utility	28,114	21,194	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	174,336	122,505	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	314,406	1
Changes during year (explain):		
NONE		2
Balance end of year	314,406	

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)	
Advances (223)					
CITY OF ALGOMA G.O. BONDS	06/15/1998	06/01/2018	4.89%	990,000	1
Total for Account 223				990,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	60,133	2
Charged electric department expense	100,284	3
Charged sewer department expense	995	4
Other (explain):		
NONE		5
Total Accruals and other credits	161,412	
Taxes paid during year:		
County, state and local taxes	128,777	6
Social Security taxes	28,451	7
PSC Remainder Assessment	3,343	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	841	9
Total payments and other debits	161,412	
Balance end of year	0	

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			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
LOAN FROM WISC FUND	0	33,138	33,138	0	2
CITY OF ALGOMA G.O. BONDS		25,574	0	25,574	3
Subtotal	0	58,712	33,138	25,574	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST PAID ON CUTOMER DEPOSITS	0	133	133	0	5
Subtotal	0	133	133	0	
Total	0	58,845	33,271	25,574	

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	565,668	146,870	0	0	0	712,538	1
Add credits during year:							
For Services	5,079	3,121				8,200	2
For Mains	26,159					26,159	3
Other (specify):							
SECONDARY		17,437				17,437	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	596,906	167,428	0	0	0	764,334	
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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BAYLAKE BANK MONEY MARKET	70,437	3
Total (Acct. 125):	70,437	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	37,640	5
Electric	224,398	6
Sewer (Regulated)		7
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE (E&W)	17,142	8
Total (Acct. 142):	279,180	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	67,748	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	67,748	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
MISCELLANEOUS	234	13
Total (Acct. 165):	234	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
RETIREMENT INCENTIVE	4,867	15
ENGINEERING FEES	24,974	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WATER SYSTEM STUDY	10,548	17
Total (Acct. 183):	40,389	
Payables to Municipality (233):		
SEWER USER FEES FOR SEWER CHARGES	122,637	18
Total (Acct. 233):	122,637	
Other Deferred Credits (253):		
POLE RENTAL CHARGES	6,170	19
Total (Acct. 253):	6,170	

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	2,819,760	3,814,744	0	0	6,634,504	1
Materials and Supplies	24,654	123,766	0	0	148,420	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	856,064	1,291,118	0	0	2,147,182	4
Customer Advances for Construction	16,781	14,384			31,165	5
Contributions in Aid of Construction	581,287	157,149	0	0	738,436	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,390,282	2,475,859	0	0	3,866,141	
Net Operating Income	25,478	54,569	0	0	80,047	8
Net Operating Income as a percent of Average Net Rate Base						
	1.83%	2.20%	N/A	N/A	2.07%	

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	314,406	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,149,861	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,464,267	
Net Income		
Net Income	77,767	5
Percent Return on Proprietary Capital	2.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received 9/7/99

The mains and services were special assessed against property owners.
ele

August 20, 1999

Lee E. Elver, General Manager
Algoma Utility Commission
1407 Flora Avenue
Algoma WI 54201-1796

1998 Analytical Review DWCCA-50-ELE

Dear Lee Elver:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 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:

During our review, we noted mains and services contributions reported in Account 271, Contributions in Aid of Construction, page F-18. However, footnotes on both the Water Mains schedule, page W-15, and the Water Services schedule, page W-16, indicate the services and mains were installed using utility funds. If these mains and services are not to be special assessed to customers, these amounts should not be reported in Account 271. Please provide further information about these contributions.

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) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Aug 20 1999 rev letters.doc

cc: Mr. David Meyer, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	392,380	1
Total Sales of Water	392,380	
Other Operating Revenues		
Forfeited Discounts (470)	1,093	2
Miscellaneous Service Revenues (471)	250	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,855	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,198	
Total Operating Revenues	395,578	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	8,724	8
Pumping Expenses (620-625)	35,937	9
Water Treatment Expenses (630-635)	25,052	10
Transmission and Distribution Expenses (640-655)	60,392	11
Customer Accounts Expenses (901-904)	22,579	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	90,374	14
Total Operation and Maintenance Expenses	243,058	
Other Operating Expenses		
Depreciation Expense (403)	67,849	15
Amortization Expense (404-407)		16
Taxes (408)	59,193	17
Total Other Operating Expenses	127,042	
Total Operating Expenses	370,100	
NET OPERATING INCOME	25,478	

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	99	222	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	99	222	
Metered Sales to General Customers (461)				
Residential	1,343	52,403	165,030	4
Commercial	187	17,693	44,094	5
Industrial	11	20,557	27,020	6
Total Metered Sales to General Customers (461)	1,541	90,653	236,144	
Private Fire Protection Service (462)	13		10,322	7
Public Fire Protection Service (463)	1		134,403	8
Other Sales to Public Authorities (464)	18	4,937	11,289	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	1,574	95,689	392,380	

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)	134,403	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)	134,403	
Forfeited Discounts (470):		
Customer late payment charges	1,093	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,093	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	250	7
Total Miscellaneous Service Revenues (471)	250	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	665	10
Other (specify): SEWER USER FEE ADMINISTRATIVE COST CHARGED TO CITY	1,190	11
Total Other Water Revenues (474)	1,855	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	8,703	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	21	4
Total Source of Supply Expenses	8,724	
 PUMPING EXPENSES		
Operation Labor (620)	12,259	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	7,496	7
Operation Supplies and Expenses (623)	1,571	8
Maintenance of Pumping Plant (625)	14,611	9
Total Pumping Expenses	35,937	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	7,798	10
Chemicals (631)	14,804	11
Operation Supplies and Expenses (632)	501	12
Maintenance of Water Treatment Plant (635)	1,949	13
Total Water Treatment Expenses	25,052	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	28,677	14
Operation Supplies and Expenses (641)	8,153	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,790	16
Maintenance of Mains (651)	12,010	17
Maintenance of Services (652)	5,716	18
Maintenance of Meters (653)	611	19
Maintenance of Hydrants (654)	2,546	20
Maintenance of Other Plant (655)	889	21
Total Transmission and Distribution Expenses	60,392	

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)	1,708	22
Accounting and Collecting Labor (902)	20,438	23
Supplies and Expenses (903)	433	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	22,579	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	38,065	27
Office Supplies and Expenses (921)	6,182	28
Administrative Expenses Transferred--Credit (922)	8,990	29
Outside Services Employed (923)	2,852	30
Property Insurance (924)	4,138	31
Injuries and Damages (925)	11,342	32
Employee Pensions and Benefits (926)	26,674	33
Regulatory Commission Expenses (928)	3,221	34
Miscellaneous General Expenses (930)	6,890	35
Transportation Expenses (933)	0	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	90,374	
 Total Operation and Maintenance Expenses	243,058	

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		49,531	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		995	2
Net property tax equivalent		48,536	
Social Security		11,096	3
PSC Remainder Assessment		501	4
Other (specify): SOCIAL SECURITY TAX CAPITALIZED		(940)	5
Total tax expense		59,193	

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			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.191688				3
County tax rate	mills		6.215902				4
Local tax rate	mills		7.721203				5
School tax rate	mills		8.922820				6
Voc. school tax rate	mills		1.245701				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.297314				10
Less: state credit	mills		1.690595				11
Net tax rate	mills		22.606719				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.721203				14
Combined School Tax Rate	mills		10.168521				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.889724				17
Total Tax Rate	mills		24.297314				18
Ratio of Local and School Tax to Total	dec.		0.736284				19
Total tax net of state credit	mills		22.606719				20
Net Local and School Tax Rate	mills		16.644966				21
Utility Plant, Jan. 1	\$	2,754,607	2,754,607				22
Materials & Supplies	\$	21,194	21,194				23
Subtotal	\$	2,775,801	2,775,801				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,775,801	2,775,801				26
Assessment Ratio	dec.		1.053100				27
Assessed Value	\$	2,923,196	2,923,196				28
Net Local & School Rate	mills		16.644966				29
Tax Equiv. Computed for Current Year	\$	48,656	48,656				30
Tax Equivalent per 1994 PSC Report	\$	49,531					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	49,531					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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	47,744		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	11,320		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	59,064	0	
PUMPING PLANT			
Land and Land Rights (320)	7,403	3,607	12
Structures and Improvements (321)	338,962	7,102	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	245,458	3,254	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,313		20
Total Pumping Plant	598,136	13,963	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	8,663		22
Water Treatment Equipment (332)	182,242	7,779	23
Total Water Treatment Plant	190,905	7,779	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,540		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			47,744	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			11,320	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	59,064	
PUMPING PLANT				
Land and Land Rights (320)			11,010	12
Structures and Improvements (321)			346,064	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			248,712	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,313	20
Total Pumping Plant	0	0	612,099	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			8,663	22
Water Treatment Equipment (332)			190,021	23
Total Water Treatment Plant	0	0	198,684	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,540	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	304,899		26
Transmission and Distribution Mains (343)	788,095	77,643	27
Fire Mains (344)	0		28
Services (345)	198,016	12,261	29
Meters (346)	100,928	3,146	30
Hydrants (348)	113,735	6,748	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,510,213	99,798	
GENERAL PLANT			
Land and Land Rights (389)	4,939		33
Structures and Improvements (390)	193,758		34
Office Furniture and Equipment (391)	16,255	628	35
Computer Equipment (391.1)	35,983	14,740	36
Transportation Equipment (392)	89,233		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	32,295		39
Laboratory Equipment (395)	4,627		40
Power Operated Equipment (396)	11,419		41
Communication Equipment (397)	7,780		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	396,289	15,368	
Total utility plant in service directly assignable	2,754,607	136,908	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,754,607	136,908	

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)			304,899 26
Transmission and Distribution Mains (343)			865,738 27
Fire Mains (344)			0 28
Services (345)	23		210,254 29
Meters (346)	702		103,372 30
Hydrants (348)			120,483 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	725	0	1,609,286
GENERAL PLANT			
Land and Land Rights (389)			4,939 33
Structures and Improvements (390)			193,758 34
Office Furniture and Equipment (391)			16,883 35
Computer Equipment (391.1)	5,876		44,847 36
Transportation Equipment (392)			89,233 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			32,295 39
Laboratory Equipment (395)			4,627 40
Power Operated Equipment (396)			11,419 41
Communication Equipment (397)			7,780 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	5,876	0	405,781
Total utility plant in service directly assignable	6,601	0	2,884,914
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,601	0	2,884,914

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			11,783	11,783	1
February			10,711	10,711	2
March			11,833	11,833	3
April			11,826	11,826	4
May			11,415	11,415	5
June			10,832	10,832	6
July			12,358	12,358	7
August			12,081	12,081	8
September			10,688	10,688	9
October			11,368	11,368	10
November			9,907	9,907	11
December			10,395	10,395	12
Total for year	0	0	135,197	135,197	
Less: Measured or estimated water used in main flushing and water treatment during year				7,668	13
Less: Other utility use				1,885	14
Other utility use explanation:					15
WATER LEFT RUNNING - 1,616					
CITY USAGE - 269					
Water pumped into distribution system				125,644	16
Less: Water sold				95,689	17
Losses and unaccounted for				29,955	18
Percent unaccounted for to the nearest whole percent (%)				24%	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				516	21
Date of maximum: 4/20/1998					22
Cause of maximum:					23
FLUSHED WATER MAIN FOR NEW CONSTRUCTION					
Minimum gallons pumped by all methods in any one day during reporting year				85	24
Date of minimum: 10/29/1998					25
Total KWH used for pumping for the year				313,462	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)	
LAKE STREET	1	1,334	5	432,000	Yes	1
LAKE STREET/ PARKWAY	2	480	10	216,000	Yes	2
PERRY STREET	3	504	10	560,000	Yes	3
BUCHANAN STREET	5	475	12	540,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2	WELL 3	1
Location	LAKE STREET	PARKWAY AVENUE	PERRY STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	SIMMONS	SIMMONS	5
Year Installed	1977	1997	1960	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	150	370	8
Pump Motor or Standby Engine Mfr	HITACHI	US MOTORS	GE	9 10
Year Installed	1997	1977	1960	11
Type	ELECTRIC	OTHER	OTHER	12
Horsepower	40	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 5			14
Location	BUCHANAN			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	SIMMONS			18
Year Installed	1974			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	520			21
Pump Motor or Standby Engine Mfr	GE			22 23
Year Installed	1974			24
Type	OTHER			25
Horsepower	30			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	PARKER AVENUE	RABAS STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	ET	3
Year constructed		1923	1981	4
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)		145	135	6
Total capacity in gallons		100,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	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.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	13,376	0	0	0	13,376	1
M	D	6.000	73,913	0	0	0	73,913	2
M	D	8.000	18,814	2,846	0	0	21,660	3
M	D	10.000	16,764	108	0	0	16,872	4
Total Within Municipality			122,867	2,954	0	0	125,821	
Total Utility			122,867	2,954	0	0	125,821	

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	247	0	1	0	246		1
M	0.750	1,069	17	0	0	1,086		2
M	1.000	125	13	0	0	138		3
M	1.250	17	1	0	0	18		4
M	1.500	25	1	0	0	26		5
M	2.000	2	0	0	0	2		6
M	4.000	7	1	0	0	8		7
M	6.000	2	0	0	0	2		8
Total Utility		1,494	33	1	0	1,526	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,492	36	14	0	1,514	121	1
1.000	52	2	0	0	54	2	2
1.250	10	0	0	0	10	0	3
1.500	18	0	0	0	18	0	4
2.000	11	1	1	0	11	1	5
3.000	6	0	0	0	6	0	6
4.000	1	0	0	0	1	0	7
Total:	1,590	39	15	0	1,614	124	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,306	134	5	6	0	63	1,514	1
1.000	24	23	1	5	0	1	54	2
1.250	0	9	1	0	0	0	10	3
1.500	0	14	0	2	0	2	18	4
2.000	0	8	1	1	0	1	11	5
3.000	0	0	2	4	0	0	6	6
4.000	0	0	1	0	0	0	1	7
Total:	1,330	188	11	18	0	67	1,614	

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	1				1	1
Within Municipality	200	4			204	2
Total Fire Hydrants	201	4	0	0	205	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	90
Number of distribution system valves end of year:	498
Number of distribution valves operated during year:	107

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Pumping Plant - increase is due to the rebuilding of pumps at well #1 and well #5.

Maintenance of Mains - decrease is due to \$6,100 of inventory being written off to maintenance of mains in 1997.

Outside Services Employed - in 1997 the Utility contracted for services to hire a new General Manager and also to help in determining the source of an iron bacteria problem. These costs were not incurred in 1998.

Water Utility Plant in Service (Page W-08)

TRANSMISSION AND DISTRIBUTION MAINS - INSTALLATION OF 2,846' OF 10" WATER MAIN.

Water Mains (Page W-15)

Water main was installed using Utility funds.

per utility response of 9/7/99: property owners were assessed for the mains.

Water Services (Page W-16)

Additional services replaced were installed using Utility funds.

Remainder of services were paid by property owners special assessed. etc

Hydrants and Distribution System Valves (Page W-18)

Due to a lack of manpower, half of the hydrants and valves were not operated in 1998. However, all of the hydrants were operated in 1997. The Utility will take steps in 1999 to attempt to operate at least half of the system hydrants and valves.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,368,101	1
Total Sales of Electricity	2,368,101	
Other Operating Revenues		
Forfeited Discounts (450)	5,911	2
Miscellaneous Service Revenues (451)	467	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	11,677	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	538	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	18,593	
Total Operating Revenues	2,386,694	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,817,587	9
Transmission Expenses (550-553)	12,487	10
Distribution Expenses (560-576)	83,952	11
Customer Accounts Expenses (901-904)	47,087	12
Sales Expenses (910)	3,465	13
Administrative and General Expenses (920-935)	146,674	14
Total Operation and Maintenance Expenses	2,111,252	
Other Expenses		
Depreciation Expense (403)	121,794	15
Amortization Expense (404-407)		16
Taxes (408)	99,079	17
Total Other Expenses	220,873	
Total Operating Expenses	2,332,125	
NET OPERATING INCOME	54,569	

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	5,911	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,911	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	467	3
Total Miscellaneous Service Revenues (451)	467	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL CHARGED TO TELEPHONE AND CABLE COMPANIES	11,677	5
Total Rent from Electric Property (454)	11,677	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	538	7
Total Other Electric Revenues (456)	538	
Amortization of Construction Grants (457):		
NONE	0	8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)	0	2
Operation Supplies and Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Maintenance of Steam Production Plant (506)	0	6
Total Steam Power Generation Expenses	0	
 HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)	0	8
Operation Supplies and Expenses (532)	0	9
Maintenance of Hydraulic Production Plant (535)	0	10
Total Hydraulic Power Generation Expenses	0	
 OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)	0	12
Operation Supplies and Expenses (540)	0	13
Maintenance of Other Power Production Plant (543)	0	14
Total Other Power Generation Expenses	0	
 OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,817,587	15
Other Expenses (546)	0	16
Total Other Power Supply Expenses	1,817,587	
Total Power Production Expenses	1,817,587	
 TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	12,487	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)	0	19
Total Transmission Expenses	12,487	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	0	20
Line and Station Labor (561)	24,028	21
Line and Station Supplies and Expenses (562)	6,356	22
Street Lighting and Signal System Expenses (565)	258	23
Meter Expenses (566)	4,223	24
Customer Installations Expenses (567)	635	25
Miscellaneous Distribution Expenses (569)	4,020	26
Maintenance of Structures and Equipment (571)	12,979	27
Maintenance of Lines (572)	22,215	28
Maintenance of Line Transformers (573)	1,005	29
Maintenance of Street Lighting and Signal Systems (574)	8,233	30
Maintenance of Meters (575)	0	31
Maintenance of Miscellaneous Distribution Plant (576)	0	32
Total Distribution Expenses	83,952	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,502	33
Accounting and Collecting Labor (902)	38,753	34
Supplies and Expenses (903)	3,832	35
Uncollectible Accounts (904)	0	36
Total Customer Accounts Expenses	47,087	
 SALES EXPENSES		
Sales Expenses (910)	3,465	37
Total Sales Expenses	3,465	

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)	59,714	38
Office Supplies and Expenses (921)	11,230	39
Administrative Expenses Transferred -- Credit (922)	14,774	40
Outside Services Employed (923)	3,431	41
Property Insurance (924)	6,473	42
Injuries and Damages (925)	19,272	43
Employee Pensions and Benefits (926)	43,533	44
Regulatory Commission Expenses (928)	0	45
Miscellaneous General Expenses (930)	17,795	46
Transportation Expenses (933)	0	47
Maintenance of General Plant (935)	0	48
Total Administrative and General Expenses	146,674	
 Total Operation and Maintenance Expenses	 2,111,252	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		79,246	1
Social Security		17,355	2
Wisconsin Gross Receipts Tax		841	3
PSC Remainder Assessment		2,841	4
Other (specify): SOCIAL SECURITY TAX CAPITALIZED		(1,204)	5
Total tax expense		99,079	

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			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.191688				3
County tax rate	mills		6.215902				4
Local tax rate	mills		7.721203				5
School tax rate	mills		8.922820				6
Voc. school tax rate	mills		1.245701				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.297314				10
Less: state credit	mills		1.690595				11
Net tax rate	mills		22.606719				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.721203				14
Combined School Tax Rate	mills		10.168521				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.889724				17
Total Tax Rate	mills		24.297314				18
Ratio of Local and School Tax to Total	dec.		0.736284				19
Total tax net of state credit	mills		22.606719				20
Net Local and School Tax Rate	mills		16.644966				21
Utility Plant, Jan. 1	\$	3,772,627	3,772,627				22
Materials & Supplies	\$	101,311	101,311				23
Subtotal	\$	3,873,938	3,873,938				24
Less: Plant Outside Limits	\$	77,131	77,131				25
Taxable Assets	\$	3,796,807	3,796,807				26
Assessment Ratio	dec.		1.053100				27
Assessed Value	\$	3,998,417	3,998,417				28
Net Local & School Rate	mills		16.644966				29
Tax Equiv. Computed for Current Year	\$	66,554	66,554				30
Tax Equivalent per 1994 PSC Report	\$	79,246					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	79,246					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)	116,331	8,553	29
Overhead Conductors and Devices (356)	43,848	3,221	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	160,179	11,774	
DISTRIBUTION PLANT			
Land and Land Rights (360)	17,159		34
Structures and Improvements (361)	4,654		35
Station Equipment (362)	1,023,741	26,783	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	226,731	5,326	38
Overhead Conductors and Devices (365)	349,175	6,508	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	212,913	20,688	41
Line Transformers (368)	139,008	16,788	42
Services (369)	157,868	12,477	43
Meters (370)	86,185	4,255	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	101,991	82	47
Total Distribution Plant	2,319,425	92,907	
GENERAL PLANT			
Land and Land Rights (389)	58,180		48
Structures and Improvements (390)	810,473		49
Office Furniture and Equipment (391)	40,717	628	50
Computer Equipment (391.1)	47,098	16,672	51
Transportation Equipment (392)	232,930		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	20,613		54
Laboratory Equipment (395)	2,804		55
Power Operated Equipment (396)	64,282		56
Communication Equipment (397)	8,655		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)			124,884 29
Overhead Conductors and Devices (356)			47,069 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	171,953
DISTRIBUTION PLANT			
Land and Land Rights (360)			17,159 34
Structures and Improvements (361)			4,654 35
Station Equipment (362)			1,050,524 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	671		231,386 38
Overhead Conductors and Devices (365)	543		355,140 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			233,601 41
Line Transformers (368)			155,796 42
Services (369)	1,043		169,302 43
Meters (370)	378		90,062 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			102,073 47
Total Distribution Plant	2,635	0	2,409,697
GENERAL PLANT			
Land and Land Rights (389)			58,180 48
Structures and Improvements (390)			810,473 49
Office Furniture and Equipment (391)			41,345 50
Computer Equipment (391.1)	7,478		56,292 51
Transportation Equipment (392)	13,092		219,838 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			20,613 54
Laboratory Equipment (395)			2,804 55
Power Operated Equipment (396)			64,282 56
Communication Equipment (397)			8,655 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)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,285,752	17,300	
Total utility plant in service directly assignable	3,765,356	121,981	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	3,765,356	121,981	

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)			0 58
Other Tangible Property (399)			0 59
Total General Plant	20,570	0	1,282,482
Total utility plant in service directly assignable	23,205	0	3,864,132
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	23,205	0	3,864,132

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)	0.80	21.93	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	-0.03	2.07	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		1.30	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		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	2	7
Nonfarm	35	8
Total	37	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	20	12
Total	20	13
Total customers on rural lines at end of year	57	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	8,111	Monday	01/12/1998	11:00	4,167	1
February	02	7,884	Wednesday	02/04/1998	11:00	3,784	2
March	03	7,873	Wednesday	03/11/1998	11:00	4,173	3
April	04	7,895	Thursday	04/16/1998	11:00	3,811	4
May	05	7,862	Tuesday	05/19/1998	10:00	3,782	5
June	06	8,132	Wednesday	06/17/1998	10:00	3,952	6
July	07	9,018	Tuesday	07/14/1998	12:00	4,299	7
August	08	8,662	Monday	08/10/1998	12:00	4,393	8
September	09	8,402	Monday	09/14/1998	10:00	3,985	9
October	10	8,057	Thursday	10/15/1998	10:00	4,005	10
November	11	7,841	Monday	11/30/1998	14:00	3,741	11
December	12	8,607	Tuesday	12/22/1998	11:00	4,107	12
Total		98,344				48,199	

System Name

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

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

15 minutes integrated	WPPI
-----------------------	------

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	48,199	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	48,199	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	45,643	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	94	22
Total Used by Company	94	23
Total Sold and Used	45,737	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,462	27
Total Energy Losses	2,462	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.1080%	29
Total Disposition of Energy	48,199	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				
RURAL	FG-1	37	218	1
URBAN	RG-1	1,592	10,819	2
Total Sales for Residential Sales		1,629	11,037	
Commercial & Industrial				
GENERAL SERVICE	CG-1	304	9,104	3
SMALL POWER	CP-1	2	1,836	4
LARGE POWER	CP-2	6	6,879	5
INDUSTRIAL POWER	CP-3	3	16,255	6
CONTROLLED INTERDEPARTMENTAL SERVICE	MP-1	1	248	7
Total Sales for Commercial & Industrial		316	34,322	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	284	8
Total Sales for Public Street & Highway Lighting		1	284	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,946	45,643	

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)	
		16,511	(1,250)	15,261	1
		681,644	(61,503)	620,141	2
0	0	698,155	(62,753)	635,402	
		617,690	(51,630)	566,060	3
3,610	3,863	89,898	(10,327)	79,571	4
21,386	24,059	383,275	(40,039)	343,236	5
38,071	40,585	796,672	(91,160)	705,512	6
		8,936	(1,440)	7,496	7
63,067	68,507	1,896,471	(194,596)	1,701,875	
		32,451	(1,627)	30,824	8
0	0	32,451	(1,627)	30,824	
				0	9
0	0	0	0	0	
63,067	68,507	2,627,077	(258,976)	2,368,101	

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				1
Point of Delivery	ALGOMA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	ALGOMA				5
Total of 12 Monthly Maximum Demands -- kW	98,344				6
Average load factor	67.1378%				7
Total Cost of Purchased Power	1,707,124				8
Average cost per kWh	0.0354				9
On-Peak Hours (if applicable)	0800 - 1600				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,084	2,083			12
February	1,971	1,813			13
March	2,156	2,017			14
April	2,031	1,780			15
May	1,854	1,928			16
June	2,114	1,838			17
July	2,319	1,980			18
August	2,186	2,207			19
September	2,058	1,927			20
October	2,081	1,924			21
November	1,904	1,837			22
December	2,121	1,986			23
Total kWh (000)	24,879	23,320			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
1							

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	NORTH	SOUTH				1
Voltage--High Side	69	69				2
Voltage--Low Side	4,160	4,160				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	10	10				5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	9,018					7
Dt and Hr of Such Maximum Demand	07/14/1998					8
	12:00					9
Kwh Output	48,199					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
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)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
						32
Kwh Output						33

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	1,983	544	19,914	1
Acquired during year	42	17	2,077	2
Total	2,025	561	21,991	3
Retired during year	26	2	40	4
Sales, transfers or adjustments increase (decrease)	2	6	305	5
Number end of year	2,001	565	22,256	6
Number end of year accounted for as follows:				7
In customers' use	1,926	493	20,694	8
In utility's use	5	10	305	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	70	62	1,257	12
Total end of year	2,001	565	22,256	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	194	100,661	1
Sodium Vapor	200	25	26,050	2
Total		219	126,711	
Ornamental				
Sodium Vapor	100	98	50,960	3
Sodium Vapor	250	75	97,425	4
Total		173	148,385	
Other				
Other	150	1	9,129	5
Total		1	9,129	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Transmission Operation Supplies and Expenses - Utility purchased equipment for substation and part of the cost of installing the equipment was charged to the expense account.

Distribution Line and Station Supplies and Expenses - Utility cut back on expenditures during 1998.

Distribution Maintenance of Lines - drop due to shift in man power from electric to water.

Sales Expenses - drop caused by the departure in 1998 of the two individuals who promoted the DSM programs.
