



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, 1999

**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: MRS PAULA 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 - 8579

E-mail Address: ppethan@wppisys.org

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

Name: MR JEROME WINK

Title: COMMISSION PRESIDENT

Office Address:
2110 WASHINGTON ST
NEW HOLSTEIN, WI 53061

Telephone: (920) 898 - 5776

Fax Number: (920) 898 - 5879

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR JOHN ANDRES

Title:

Office Address: VIRCHOW KRAUSE & COMPANY
4600 PARKWAY
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

Date of most recent audit report: 2/3/2000

Period covered by most recent audit: 1/1/99 -12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR JOHN B SKURUPEY

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: jskurup@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:

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)	4,181,361	3,894,072	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,721,862	3,500,638	2
Depreciation Expense (403)	195,618	177,455	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	152,617	152,090	5
Total Operating Expenses	4,070,097	3,830,183	
Net Operating Income	111,264	63,889	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	111,264	63,889	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	11,918	8,296	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	25,458	43,639	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	37,376	51,935	
Total Income	148,640	115,824	
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	148,640	115,824	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	7,108	6,889	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	7,108	6,889	
Net Income	141,532	108,935	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,850,941	3,743,675	20
Balance Transferred from Income (433)	141,532	108,935	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)	2,472	1,669	25
Total Unappropriated Earned Surplus End of Year (216)	3,990,001	3,850,941	

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	11,918	3
Total (Acct. 417):	11,918	
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;	25,458	5
Total (Acct. 419):	25,458	
Miscellaneous Nonoperating Income (421):		
LABOR		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	2,472	12
Total (Acct. 439)--Debit:	2,472	

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	429,106	3,752,255	0	0	4,181,361	1
Less: interdepartmental sales	0	23,343	0	0	23,343	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	208	2,698			2,906	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	428,898	3,726,214	0	0	4,155,112	

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	133,697	813	134,510	1
Electric operating expenses	209,193	882	210,075	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	16,177		16,177	7
Water utility plant accounts	4,273	3,254	7,527	8
Electric utility plant accounts	66,813	7,941	74,754	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	12,890	(12,890)	0	18
All other accounts	125,609		125,609	19
Total Payroll	568,652	0	568,652	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,249,763	6,841,853	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,540,147	3,311,462	2
Net Utility Plant	3,709,616	3,530,391	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	512,243	473,863	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	195,399	194,131	4
Net Nonutility Property	316,844	279,732	
Investment in Municipality (123)	0	0	5
Other Investments (124)	24,273	35,770	6
Special Funds (125)	0	0	7
Total Other Property and Investments	341,117	315,502	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	157,007	98,232	8
Temporary Cash Investments (132)	346,168	629,987	9
Notes Receivable (141)	600	894	10
Customer Accounts Receivable (142)	660,328	477,053	11
Other Accounts Receivable (143)	12,476	20,431	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	43,652	34,554	14
Materials and Supplies (150)	157,079	166,579	15
Prepayments (165)	14,137	10,614	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	1,391,447	1,438,344	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	11,171	22,342	20
Total Deferred Debits	11,171	22,342	
Total Assets and Other Debits	5,453,351	5,306,579	

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)	246,081	127,229	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,990,001	3,850,941	23
Total Proprietary Capital	4,236,082	3,978,170	
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)	296,718	434,241	28
Payables to Municipality (233)	495	1,267	29
Customer Deposits (235)	250	300	30
Taxes Accrued (236)	(1,067)	0	31
Interest Accrued (237)	197	174	32
Other Current and Accrued Liabilities (238)	303	320	33
Total Current and Accrued Liabilities	296,896	436,302	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	920,373	892,107	41
Total Liabilities and Other Credits	5,453,351	5,306,579	

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)	2,799,098	0	0	4,450,665	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	2,799,098	0	0	4,450,665	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	890,338	0	0	2,649,809	10
Total Accumulated Provision	890,338	0	0	2,649,809	
Net Utility Plant	1,908,760	0	0	1,800,856	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	835,200	2,476,262			3,311,462	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	53,845	141,773			195,618	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,388				2,388	6
Accruals charged other						7
accounts (specify):						8
Clearing Accounts	0	67,610			67,610	9
Salvage	4,002	5,458			9,460	10
Other credits (specify):						11
					0	12
Total credits	60,235	214,841	0	0	275,076	13
Debits during year						14
Book cost of plant retired	3,777	29,711			33,488	15
Cost of removal	0	11,583			11,583	16
Other debits (specify):						17
Clearing Accounts	1,320				1,320	18
Total debits	5,097	41,294	0	0	46,391	19
Balance End of Year	890,338	2,649,809	0	0	3,540,147	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):					
Softener - Materials & Supplies	15,450	17,738	15,124	18,064	2
Softener - Automatic Units	458,413	39,066	3,300	494,179	3
Total Nonutility Property (121)	473,863	56,804	18,424	512,243	
Less accum. prov. depr. & amort. (122)	194,131	4,800	3,532	195,399	4
 Net Nonutility Property	 279,732	 52,004	 14,892	 316,844	

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			131,594		131,594	143,946	2
Total Electric Utility					131,594	143,946	

Account	Total End of Year	Amount Prior Year	
Electric utility total	131,594	143,946	1
Water utility	25,485	22,633	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	157,079	166,579	

**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):		
CITY PAID FOR WATERMAINS INSTALLED IN CITY TIF DISTRICT	118,852	2
Balance end of year	<u>246,081</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	20,280	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>20,280</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	21,347	8
Other (explain):		
NONE		9
Total payments and other debits	<u>21,347</u>	
Balance end of year	<u><u>(1,067)</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			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSIT	174	23		197	4
Interest Paid on City Loan	0	7,085	7,085	0	5
Subtotal	174	7,108	7,085	197	
Total	174	7,108	7,085	197	

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	649,624	242,483	0	0	0	892,107	1
Add credits during year:							
For Services	923					923	2
For Mains	536					536	3
Other (specify):							
LINE EXTENSIONS		26,807				26,807	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	651,083	269,290	0	0	0	920,373	
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):		
ASSESSMENTS WATRMAINS	24,273	2
Total (Acct. 124):	24,273	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
LEVERENZ - DUCT HEATERS	600	4
Total (Acct. 141):	600	
Customer Accounts Receivable (142):		
Water	217,908	5
Electric	442,420	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	660,328	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MARCUS CABLE	3,492	11
GTE	2,142	12
CUSTOMER INSTALLATIONS	3,980	13
MISCELLANEOUS	2,862	14
Total (Acct. 143):	12,476	
Receivables from Municipality (145):		
STREET LIGHTS	3,359	15
WWTP	22,401	16
ASSESSMENTS	5,689	17
HYDRANT RENT	6,326	18
MISCELLANEOUS	5,877	19
Total (Acct. 145):	43,652	

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)	
Prepayments (165):		
HEALTH & DENTAL INSURANCE PREMIUMS	14,137	20
Total (Acct. 165):	14,137	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TOWER PAINTNG PSC AUTHORIZED 5/3/96	11,171	22
Total (Acct. 183):	11,171	
Payables to Municipality (233):		
MISCELLANEOUS	495	23
Total (Acct. 233):	495	
Other Deferred Credits (253):		
NONE		24
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	2,725,531	4,320,276	0	0	7,045,807	1
Materials and Supplies	24,059	137,770	0	0	161,829	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	862,769	2,563,035	0	0	3,425,804	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	650,353	255,886	0	0	906,239	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,236,468	1,639,125	0	0	2,875,593	
Net Operating Income	29,461	81,803	0	0	111,264	8
Net Operating Income as a percent of Average Net Rate Base						
	2.38%	4.99%	N/A	N/A	3.87%	

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	186,655	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,920,471	3
Other (Specify):		4
Total Average Proprietary Capital	4,107,126	
Net Income		
Net Income	141,532	5
Percent Return on Proprietary Capital	3.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 25, 2000

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

1999 Analytical Review DWCCA-4110-PJL

Dear Mrs. Pethan:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. 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\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Jerome Wink, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	424,518	1
Total Sales of Water	424,518	
Other Operating Revenues		
Forfeited Discounts (470)	1,375	2
Miscellaneous Service Revenues (471)	3,213	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	4,588	
Total Operating Revenues	429,106	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	56,995	9
Water Treatment Expenses (630-635)	3,436	10
Transmission and Distribution Expenses (640-655)	62,681	11
Customer Accounts Expenses (901-904)	8,709	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	149,872	14
Total Operation and Maintenance Expenses	281,693	
Other Operating Expenses		
Depreciation Expense (403)	53,845	15
Amortization Expense (404-407)		16
Taxes (408)	64,107	17
Total Other Operating Expenses	117,952	
Total Operating Expenses	399,645	
NET OPERATING INCOME	29,461	

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	3	17	68	1
Commercial	5	172	215	2
Industrial	0	0		3
Total Unmetered Sales to General Customers (460)	8	189	283	
Metered Sales to General Customers (461)				
Residential	1,156	66,556	150,058	4
Commercial	110	16,519	27,251	5
Industrial	14	158,173	126,251	6
Total Metered Sales to General Customers (461)	1,280	241,248	303,560	
Private Fire Protection Service (462)	8		7,140	7
Public Fire Protection Service (463)	1		102,326	8
Other Sales to Public Authorities (464)	11	8,504	11,209	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,308	249,941	424,518	

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)	102,326	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)	102,326	
Forfeited Discounts (470):		
Customer late payment charges	1,375	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,375	
Miscellaneous Service Revenues (471):		
JOINT METERING	3,022	7
MISCELLANEOUS	191	8
Total Miscellaneous Service Revenues (471)	3,213	
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)	27,952	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	23,745	7
Operation Supplies and Expenses (623)	2,799	8
Maintenance of Pumping Plant (625)	2,499	9
Total Pumping Expenses	56,995	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	161	10
Chemicals (631)	3,223	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	52	13
Total Water Treatment Expenses	3,436	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	14,885	14
Operation Supplies and Expenses (641)	139	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,247	16
Maintenance of Mains (651)	18,271	17
Maintenance of Services (652)	8,071	18
Maintenance of Meters (653)	3,047	19
Maintenance of Hydrants (654)	5,021	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	62,681	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,017	22
Accounting and Collecting Labor (902)	5,100	23
Supplies and Expenses (903)	1,384	24
Uncollectible Accounts (904)	208	25
Total Customer Accounts Expenses	8,709	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,698	27
Office Supplies and Expenses (921)	16,744	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,064	30
Property Insurance (924)	1,165	31
Injuries and Damages (925)	3,766	32
Employee Pensions and Benefits (926)	73,796	33
Regulatory Commission Expenses (928)	518	34
Miscellaneous General Expenses (930)	17,528	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)	5,593	37
Total Administrative and General Expenses	149,872	
 Total Operation and Maintenance Expenses	 281,693	

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		974	2
Net property tax equivalent		50,390	
Social Security		13,252	3
PSC Remainder Assessment		465	4
Other (specify): NONE			5
Total tax expense		64,107	

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		0.257176				3
County tax rate	mills		6.782387				4
Local tax rate	mills		10.122516				5
School tax rate	mills		10.939252				6
Voc. school tax rate	mills		1.842223				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.943554				10
Less: state credit	mills		1.875366				11
Net tax rate	mills		28.068188				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.122516				14
Combined School Tax Rate	mills		12.781475				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.903991				17
Total Tax Rate	mills		29.943554				18
Ratio of Local and School Tax to Total	dec.		0.764906				19
Total tax net of state credit	mills		28.068188				20
Net Local and School Tax Rate	mills		21.469513				21
Utility Plant, Jan. 1	\$	2,651,965	2,651,965				22
Materials & Supplies	\$	22,633	22,633				23
Subtotal	\$	2,674,598	2,674,598				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,674,598	2,674,598				26
Assessment Ratio	dec.		0.777679				27
Assessed Value	\$	2,079,979	2,079,979				28
Net Local & School Rate	mills		21.469513				29
Tax Equiv. Computed for Current Year	\$	44,656	44,656				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)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		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)	16,393		23
Total Water Treatment Plant	16,393	0	
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)	1,384,376	101,705	27
Fire Mains (344)	0		28
Services (345)	219,830	26,444	29
Meters (346)	116,682	8,447	30
Hydrants (348)	133,649	10,530	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,083,634	147,126	
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)	67,074		37
Stores Equipment (393)	808		38
Tools, Shop and Garage Equipment (394)	19,263	2,547	39
Laboratory Equipment (395)	1,623		40
Power Operated Equipment (396)	50,046		41
Communication Equipment (397)	611	25	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,708	1,212	44
Other Tangible Property (399)	0		45
Total General Plant	222,128	3,784	
Total utility plant in service directly assignable	2,651,965	150,910	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,651,965	150,910	

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)	108		1,485,973 27
Fire Mains (344)			0 28
Services (345)	135		246,139 29
Meters (346)	3,024		122,105 30
Hydrants (348)			144,179 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,267	0	2,227,493
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			56,500 34
Office Furniture and Equipment (391)	150		18,345 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			67,074 37
Stores Equipment (393)			808 38
Tools, Shop and Garage Equipment (394)	200		21,610 39
Laboratory Equipment (395)			1,623 40
Power Operated Equipment (396)			50,046 41
Communication Equipment (397)	160		476 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			8,920 44
Other Tangible Property (399)			0 45
Total General Plant	510	0	225,402
Total utility plant in service directly assignable	3,777	0	2,799,098
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,777	0	2,799,098

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			21,370	21,370	1
February			20,190	20,190	2
March			23,691	23,691	3
April			21,852	21,852	4
May			24,019	24,019	5
June			25,377	25,377	6
July			24,362	24,362	7
August			24,867	24,867	8
September			24,076	24,076	9
October			23,876	23,876	10
November			18,979	18,979	11
December			17,071	17,071	12
Total for year	0	0	269,730	269,730	
Less: Measured or estimated water used in main flushing and water treatment during year				202	13
Less: Other utility use				432	14
Other utility use explanation:					15
Watermain Breaks-70; Fire Dept.-79; City-198; High School-85					
Water pumped into distribution system				269,096	16
Less: Water sold				249,941	17
Losses and unaccounted for				19,155	18
Percent unaccounted for to the nearest whole percent (%)				7%	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				1,292	21
Date of maximum: 8/6/1999					22
Cause of maximum:					23
Flushing Sewers					
Minimum gallons pumped by all methods in any one day during reporting year				280	24
Date of minimum: 11/20/1999					25
Total KWH used for pumping for the year				413,575	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			9 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 23
Year Installed				24
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	0	0	0	8,488	1
A	D	6.000	761		0	0	761	2
M	D	6.000	46,029	54	36	0	46,047	3
M	D	8.000	48,962	3,665	0	0	52,627	4
M	D	10.000	77	0	0	0	77	5
M	D	12.000	15,715	0	0	0	15,715	6
Total Within Municipality			120,032	3,719	36	0	123,715	
Total Utility			120,032	3,719	36	0	123,715	

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	276	0	0	0	276	3	1
L	0.750	3	0	3	0	0		2
M	0.750	703	2	0	0	705	2	3
L	1.000	1	0	0	0	1		4
M	1.000	190	2	0	0	192	1	5
M	1.250	7	0	0	0	7		6
L	1.250	1	0	0	0	1		7
L	1.500	1	0	0	0	1		8
M	1.500	6	1	0	0	7		9
M	2.000	12	21	0	0	33		10
M	4.000	7	0	0	0	7		11
M	6.000	3	0	0	0	3		12
M	8.000	1	0	0	0	1		13
Total Utility		1,211	26	3	0	1,234	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	291	0	28	(10)	253	6	1
0.750	977	98	2	3	1,076	65	2
1.000	24	0	1	0	23	4	3
1.500	25	1	0	(1)	25	2	4
2.000	15	2	2	1	16	0	5
3.000	2	1	0	2	5	1	6
4.000	1	0	1	3	3	0	7
Total:	1,335	102	34	(2)	1,401	78	

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	224	18	2	2	0	7	253	1
0.750	929	68	4	2	0	73	1,076	2
1.000	6	12	0	1	0	4	23	3
1.500	7	9	4	2	0	3	25	4
2.000	1	6	3	2	3	1	16	5
3.000	0	0	2	2	0	1	5	6
4.000	0	0	1	2	0	0	3	7
Total:	1,167	113	16	13	3	89	1,401	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	195	7			202	2
Total Fire Hydrants	195	7	0	0	202	
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:	195
Number of distribution system valves end of year:	301
Number of distribution valves operated during year:	80

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Miscellaneous General Expenses - (930)

Total \$17,528.00 - Increase of \$8,765.00 compared to 1998. There was \$6,077.00 of additional testing. Supplies amounting to \$780.00 were purchased for our Senior Center Building and there was \$1,760.00 of additional training.

Pumping and Purchased Water Statistics (Page W-10)

Total kwh changed on 3/21/00 from 414 to 413,575 per conversation between Jim Luckow and Paula Pethan.

PJL

Water Mains (Page W-15)

The City paid \$83,695.16 for 3664.8 feet of 8" main in their TIF District. The remaining mains added were financed through our cash fund. No loans were taken out and no property owners were assessed.

Water Services (Page W-16)

The City paid \$16,580.46 for 20 2" services installed in their TIF District. The remaining services were financed through our cash fund. No loans were taken out and no property owners were assessed.

Meters (Page W-17)

Meters Schedule - Adjustments to schedule is due to meters being placed in the wrong category when originally purchased.

Hydrants and Distribution System Valves (Page W-18)

Number of distribution valves operated during the year were less than half because we were rerouting mains around manholes as required by the DNR. This project took a large amount of the water department's time this summer.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,741,572	1
Total Sales of Electricity	3,741,572	
Other Operating Revenues		
Forfeited Discounts (450)	5,121	2
Miscellaneous Service Revenues (451)	147	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	4,205	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,210	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	10,683	
Total Operating Revenues	3,752,255	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	3,048,159	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	106,532	11
Customer Accounts Expenses (901-904)	30,647	12
Sales Expenses (910)	9,952	13
Administrative and General Expenses (920-935)	244,879	14
Total Operation and Maintenance Expenses	3,440,169	
Other Expenses		
Depreciation Expense (403)	141,773	15
Amortization Expense (404-407)		16
Taxes (408)	88,510	17
Total Other Expenses	230,283	
Total Operating Expenses	3,670,452	
NET OPERATING INCOME	81,803	

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	5,121	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,121	
Miscellaneous Service Revenues (451):		
TEMPORARY HOOKUP FEES	147	3
Total Miscellaneous Service Revenues (451)	147	
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	963	5
CHARTER COMMUNICATIONS POLE CONTACT	2,855	6
MISCELLANEOUS	387	7
Total Rent from Electric Property (454)	4,205	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	1,210	9
Total Other Electric Revenues (456)	1,210	
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)	3,048,159	15
Other Expenses (546)		16
Total Other Power Supply Expenses	3,048,159	
Total Power Production Expenses	3,048,159	
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)		20
Line and Station Labor (561)	20,773	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	3,563	23
Meter Expenses (566)	11,292	24
Customer Installations Expenses (567)	802	25
Miscellaneous Distribution Expenses (569)	9,854	26
Maintenance of Structures and Equipment (571)	5,197	27
Maintenance of Lines (572)	53,307	28
Maintenance of Line Transformers (573)	618	29
Maintenance of Street Lighting and Signal Systems (574)	968	30
Maintenance of Meters (575)	77	31
Maintenance of Miscellaneous Distribution Plant (576)	81	32
Total Distribution Expenses	106,532	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,161	33
Accounting and Collecting Labor (902)	14,639	34
Supplies and Expenses (903)	4,149	35
Uncollectible Accounts (904)	2,698	36
Total Customer Accounts Expenses	30,647	
SALES EXPENSES		
Sales Expenses (910)	9,952	37
Total Sales Expenses	9,952	

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)	48,289	38
Office Supplies and Expenses (921)	27,088	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	3,518	41
Property Insurance (924)	841	42
Injuries and Damages (925)	5,621	43
Employee Pensions and Benefits (926)	112,427	44
Regulatory Commission Expenses (928)	2,057	45
Miscellaneous General Expenses (930)	39,042	46
Transportation Expenses (933)	0	47
Maintenance of General Plant (935)	5,996	48
Total Administrative and General Expenses	244,879	
Total Operation and Maintenance Expenses	3,440,169	

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		13,975	2
Wisconsin Gross Receipts Tax		20,820	3
PSC Remainder Assessment		4,186	4
Other (specify): NONE			5
Total tax expense		88,510	

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		0.257176				3
County tax rate	mills		6.782387				4
Local tax rate	mills		10.122516				5
School tax rate	mills		10.939252				6
Voc. school tax rate	mills		1.842223				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.943554				10
Less: state credit	mills		1.875366				11
Net tax rate	mills		28.068188				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.122516				14
Combined School Tax Rate	mills		12.781475				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.903991				17
Total Tax Rate	mills		29.943554				18
Ratio of Local and School Tax to Total	dec.		0.764906				19
Total tax net of state credit	mills		28.068188				20
Net Local and School Tax Rate	mills		21.469513				21
Utility Plant, Jan. 1	\$	4,189,888	4,189,888				22
Materials & Supplies	\$	143,946	143,946				23
Subtotal	\$	4,333,834	4,333,834				24
Less: Plant Outside Limits	\$	1,478,189	1,478,189				25
Taxable Assets	\$	2,855,645	2,855,645				26
Assessment Ratio	dec.		0.777679				27
Assessed Value	\$	2,220,775	2,220,775				28
Net Local & School Rate	mills		21.469513				29
Tax Equiv. Computed for Current Year	\$	47,679	47,679				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)	426,096		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	564,672	24,167	38
Overhead Conductors and Devices (365)	548,843	25,836	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	532,707	51,659	41
Line Transformers (368)	625,738	35,240	42
Services (369)	443,275	75,246	43
Meters (370)	168,617	12,038	44
Installations on Customers' Premises (371)	26,479	2,073	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	65,886	2,475	47
Total Distribution Plant	3,421,509	228,734	
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)	127,448	5,269	51
Transportation Equipment (392)	195,401	1,760	52
Stores Equipment (393)	5,261		53
Tools, Shop and Garage Equipment (394)	38,901	2,030	54
Laboratory Equipment (395)	30,483	4,855	55
Power Operated Equipment (396)	150,510	4,175	56
Communication Equipment (397)	6,818	43,352	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)			426,096 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	4,935	24,788	608,692 38
Overhead Conductors and Devices (365)	1,150	(24,788)	548,741 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	662		583,704 41
Line Transformers (368)	4,623		656,355 42
Services (369)	2,933		515,588 43
Meters (370)	1,569		179,086 44
Installations on Customers' Premises (371)	1,085		27,467 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,560		65,801 47
Total Distribution Plant	19,517	0	3,630,726
GENERAL PLANT			
Land and Land Rights (389)			1,486 48
Structures and Improvements (390)			87,652 49
Office Furniture and Equipment (391)	150		113,450 50
Computer Equipment (391.1)	9,884		122,833 51
Transportation Equipment (392)			197,161 52
Stores Equipment (393)			5,261 53
Tools, Shop and Garage Equipment (394)			40,931 54
Laboratory Equipment (395)			35,338 55
Power Operated Equipment (396)			154,685 56
Communication Equipment (397)	160		50,010 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)	10,819	313	58
Other Tangible Property (399)	0		59
Total General Plant	768,379	61,754	
Total utility plant in service directly assignable	4,189,888	290,488	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	4,189,888	290,488	

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)			11,132 58
Other Tangible Property (399)			0 59
Total General Plant	10,194	0	819,939
Total utility plant in service directly assignable	29,711	0	4,450,665
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	29,711	0	4,450,665

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	0.48	20.13	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)	1.30	122.35	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	9	3
Total	9	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	234	7
Nonfarm	535	8
Total	769	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	769	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	14	Friday	01/01/1999	19:00	7,290	1
February	02	13	Monday	02/22/1999	09:00	6,566	2
March	03	13	Tuesday	03/09/1999	09:00	7,266	3
April	04	12	Thursday	04/22/1999	09:00	6,544	4
May	05	12	Tuesday	05/18/1999	11:00	6,558	5
June	06	14	Thursday	06/10/1999	14:00	7,200	6
July	07	15	Friday	07/16/1999	12:00	7,396	7
August	08	13	Friday	08/27/1999	12:00	7,169	8
September	09	13	Thursday	09/02/1999	15:00	6,531	9
October	10	12	Friday	10/22/1999	09:00	6,678	10
November	11	12	Monday	11/29/1999	19:00	6,592	11
December	12	14	Wednesday	12/22/1999	19:00	7,297	12
Total	157					83,087	

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	83,087	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	83,087	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	80,366	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	80,366	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,721	27
Total Energy Losses	2,721	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.2749%	29
Total Disposition of Energy	83,087	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	152	145	1
RURAL & URBAN RESIDENTIAL	RG-1	1,982	20,270	2
TIME-OF-DAY - RURAL & URBAN	RG-2	68	1,236	3
Total Sales for Residential Sales		2,202	21,651	
Commercial & Industrial				
GENERAL SERVICE	CG-1	205	9,697	4
GENERAL SERVICE - TOD - RURAL & URBAN	CG-2	9	968	5
LARGE POWER	CP-1	7	3,240	6
LARGE POWER	CP-2	3	4,594	7
LARGE POWER	CP-3	1	39,727	8
Total Sales for Commercial & Industrial		225	58,226	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	489	9
Total Sales for Public Street & Highway Lighting		1	489	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,428	80,366	

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)	
		14,143	444	14,587	1
		1,059,026	60,766	1,119,792	2
		55,981	3,466	59,447	3
0	0	1,129,150	64,676	1,193,826	
		522,837	29,613	552,450	4
		41,623	2,837	44,460	5
1,036	9,964	152,687	10,307	162,994	6
1,776	18,691	241,022	14,152	255,174	7
6,767	78,160	1,374,090	125,110	1,499,200	8
9,579	106,815	2,332,259	182,019	2,514,278	
		32,061	1,407	33,468	9
0	0	32,061	1,407	33,468	
				0	10
0	0	0	0	0	
9,579	106,815	3,493,470	248,102	3,741,572	

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	156,876				6
Average load factor	72.5527%				7
Total Cost of Purchased Power	3,048,159				8
Average cost per kWh	0.0367				9
On-Peak Hours (if applicable)	7:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,378	3,912			12
February	3,242	3,324			13
March	3,637	3,629			14
April	3,318	3,227			15
May	3,057	3,501			16
June	3,674	3,526			17
July	3,601	3,794			18
August	3,658	3,511			19
September	3,298	3,233			20
October	3,210	3,468			21
November	3,290	3,302			22
December	3,735	3,562			23
Total kWh (000)	41,098	41,989			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						
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		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	Rated Unit Capacity		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)	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	15					7
Dt and Hr of Such Maximum Demand	07/16/1999					8
	12:00					9
Kwh Output	83,087					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	2,554	1,106	35,195	1
Acquired during year	117	44	1,675	2
Total	2,671	1,150	36,870	3
Retired during year	24	16	323	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,647	1,134	36,547	6
Number end of year accounted for as follows:				7
In customers' use	2,444	1,042	32,494	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	203	92	4,053	12
Total end of year	2,647	1,134	36,547	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	11	12	1
Mercury Vapor	250	88	126	2
Sodium Vapor	100	4	2	3
Sodium Vapor	150	120	82	4
Sodium Vapor	250	136	161	5
Total		359	383	
Ornamental				
Sodium Vapor	100	58	29	6
Sodium Vapor	250	61	76	7
Total		119	105	
Other				
Metal Halide/Halogen	400	4	3	8
Other	60	4	1	9
Total		8	4	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Line & Station Labor - 561

Total - \$20,773.00 - There is a \$14,660.00 decrease from 1998. In 1998 we had \$6,000.00 of service on tap changers and the rest of the decrease, \$8,660.00, is due to the fact that more of the crews' labor was charged to work orders in 1999.

Miscellaneous Distribution Expenses - 569

Total - \$9,854.00 The increase of \$5,231.00 is mainly due to difference of coding from 1998.

Administrative Labor - 920

Total - \$48,289.00 - There is a \$5,131.00 decrease from 1998 because the assistant superintendent took over the duties of superintendent in May and at that time the former superintendent's wages were coded to work order labor and vacation until the date of his retirement.

Employees Pensions & Benefits - 926

Total - \$112,427.00 - There is an increase of \$11,516.00 from 1998. \$3,171.00 is additional sick leave costs, \$6,431.71 is additional health insurance costs, and \$2,796.00 is additional vacation costs.

Electric Utility Plant in Service (Page E-06)

Poles, Towers, and Fixtures(364) - In 1998 \$24,788.00 of poles coded incorrectly to Overhead Conductors and Devices(365).

Underground Conductors and Devices(367) - The Utilities installed a large amount of underground to our park for the City amounting to approximately \$18,000.00 of expenses.

Services(369) - Services installed within the City required a large amount of labor therefore increasing sundries charged to the account which increased the overall cost of installations.
