



3013 (02-09-04)

ANNUAL REPORT

OF

Name: NEW LONDON ELECTRIC AND WATER UTILITY

Principal Office: 400 EAST NORTH WATER STREET
NEW LONDON, WI 54961

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.

SIGNATURE PAGE

I STEPHEN THOMPSON of
(Person responsible for accounts)

NEW LONDON ELECTRIC AND WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/2000
(Date)

GENERAL MANAGER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW LONDON ELECTRIC AND WATER UTILITY

Utility Address: 400 EAST NORTH WATER STREET
NEW LONDON, WI 54961

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR STEPHEN M THOMPSON

Title: GENERAL MANAGER

Office Address:

400 EAST NORTH WATER STREET
NEW LONDON, WI 54961

Telephone: (920) 982 - 8516

Fax Number: (920) 982 - 8544

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE & COMPANY

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR JAMES J ULMAN

Title: ELECTRIC DEPARTMENT SUPERVISOR

Office Address:

400 EAST NORTH WATER STREET

NEW LONDON, WI 54961

Telephone: (920) 982 - 8516

Fax Number: (920) 982 - 8544

E-mail Address: julman@wppisys.org

Name of utility commission/committee: NEW LONDON UTILITY COMMISSION

Names of members of utility commission/committee:

DUANE BROWN

RUSS GERHARD

WAYNE LIVINGSTON

DIANE RUDIE

ROGER STEINGRABER

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)	9,692,173	9,367,546	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,091,603	7,723,019	2
Depreciation Expense (403)	517,043	423,923	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	453,867	444,020	5
Total Operating Expenses	9,062,513	8,590,962	
Net Operating Income	629,660	776,584	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	629,660	776,584	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	257,258	316,444	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	257,258	316,444	
Total Income	886,918	1,093,028	
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	886,918	1,093,028	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	583,921	820,236	14
Amortization of Debt Discount and Expense (428)	123,853	73,838	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	2,432	2,859	18
Interest Charged to Construction--Cr. (432)	144,997	170,072	19
Total Interest Charges	565,209	726,861	
Net Income	321,709	366,167	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,241,120	5,879,257	20
Balance Transferred from Income (433)	321,709	366,167	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)	4,798	4,304	25
Total Unappropriated Earned Surplus End of Year (216)	6,558,031	6,241,120	

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):		
INVESTMENT INCOME	257,258	5
Total (Acct. 419):	257,258	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
OPERATING TRANSFER TO MUNICIPAL FUNDS	4,798	12
Total (Acct. 439)--Debit:	4,798	

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 and 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	1,184,652	8,507,521	0	0	9,692,173	1
Less: interdepartmental sales	0	68,541	0	0	68,541	2
Less: interdepartmental rents	0	51,600		0	51,600	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	1,184,652	8,387,380	0	0	9,572,032	

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	152,946		152,946	1
Electric operating expenses	289,942		289,942	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	24,576		24,576	8
Electric utility plant accounts	147,885		147,885	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			0	18
All other accounts			0	19
Total Payroll	615,349	0	615,349	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	21,654,563	18,352,846	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,038,115	4,834,247	2
Net Utility Plant	16,616,448	13,518,599	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,616,448	13,518,599	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,872	1,872	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,872	1,872	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	626,905	825,295	8
Special Funds (125-128)	4,196,750	6,740,826	9
Total Other Property and Investments	4,823,655	7,566,121	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(58,693)	193,323	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		900	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,145,808	1,008,050	15
Other Accounts Receivable (143)	2,485	56,062	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	16,555	9,804	18
Materials and Supplies (151-163)	293,192	264,978	19
Prepayments (165)	35,719	35,237	20
Interest and Dividends Receivable (171)	68,834	30,611	21
Accrued Utility Revenues (173)	252,715	255,834	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,756,615	1,854,799	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	833,955	335,335	24
Other Deferred Debits (182-186)	689,053	620,453	25
Total Deferred Debits	1,523,008	955,788	
Total Assets and Other Debits	24,719,726	23,895,307	

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)	747,977	347,977	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,558,031	6,241,120	28
Total Proprietary Capital	7,306,008	6,589,097	
LONG-TERM DEBT			
Bonds (221-222)	13,034,984	13,234,984	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	57,459	67,245	31
Total Long-Term Debt	13,092,443	13,302,229	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	751,379	704,495	33
Payables to Municipality (233)	15,661	75,372	34
Customer Deposits (235)	37,446	34,450	35
Taxes Accrued (236)	349,134	349,363	36
Interest Accrued (237)	68,042	82,104	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	26,009	22,978	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,247,671	1,268,762	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	5,165	5,165	43
Other Deferred Credits (253)	571,667	501,667	44
Total Deferred Credits	576,832	506,832	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	183,981	148,479	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	183,981	148,479	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,312,791	2,079,908	49
Total Liabilities and Other Credits	24,719,726	23,895,307	

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)	8,367,967	0	0	10,720,282	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)	635,868				6
Construction Work in Progress (107)	965,223			965,223	7
Total Utility Plant	9,969,058	0	0	11,685,505	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,500,766	0	0	3,537,349	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,500,766	0	0	3,537,349	
Net Utility Plant	8,468,292	0	0	8,148,156	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,539,422	3,294,825			4,834,247	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	208,971	308,072			517,043	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,225				6,225	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	1,000			1,000	10
Other credits (specify):						11
Depreciation Cleared		18,347			18,347	12
Total credits	215,196	327,419	0	0	542,615	13
Debits during year						14
Book cost of plant retired	253,852	77,795			331,647	15
Cost of removal	0	7,100			7,100	16
Other debits (specify):						17
					0	18
Total debits	253,852	84,895	0	0	338,747	19
Balance End of Year	1,500,766	3,537,349	0	0	5,038,115	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Non-utility plant	1,872			1,872	2
Total Nonutility Property (121)	1,872	0	0	1,872	
Less accum. prov. depr. & amort. (122)	1,872			1,872	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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)	248,679				248,679	209,336	3
Total Electric Utility					248,679	209,336	

Account	Total End of Year	Amount Prior Year	
Electric utility total	248,679	209,336	1
Water utility (154)	44,513	55,642	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	293,192	264,978	

**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)				
1993 MRB's	4,042	428	2,761	1
1997 MRB's	11,262	428	204,807	2
1999 MRB	97,292	428	619,441	3
MRB's - 1993	11,381	428	6,946	4
Total			833,955	
Unamortized premium on debt (251)				
NONE				5
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	347,977	1
Changes during year (explain):		
COMPLETED CONSTRUCTION NOT CLASSIFIED	400,000	2
Balance end of year	<u><u>747,977</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1990 Mortgage Revenue Bonds	11/15/1990	12/01/2010	7.00%	305,000	1
1993 Mortgage Revenue Bonds	12/01/1993	12/01/2006	4.00%	959,984	2
1997 Construction III Bonds	10/17/1997	12/01/2017	6.00%	6,550,000	3
1999 MORTGAGE REVENUE BONDS	12/01/1999	03/02/2010	4.00%	5,220,000	4
Total Bonds (Account 221):				13,034,984	
Total Reacquired Bonds (Account 222)				0	5
Net amount of bonds outstanding December 31:				13,034,984	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1995 WPPI Loan	04/25/1995	04/27/2005	2.00%	57,459	1
Total for Account 224				57,459	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	349,363	1
Accruals:		
Charged water department expense	157,668	2
Charged electric department expense	296,199	3
Charged sewer department expense	2,714	4
Other (explain):		
NONE		5
Total Accruals and other credits	456,581	
Taxes paid during year:		
County, state and local taxes	340,095	6
Social Security taxes	39,175	7
PSC Remainder Assessment	11,529	8
Other (explain):		
Wisconsin Gross Receipts Tax	66,011	9
Total payments and other debits	456,810	
Balance end of year	349,134	

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)					
1990 Bonds	34,683	10,512	43,352	1,843	1
1993 and 1997 Bonds	32,695	389,910	391,212	31,393	2
1999 MRB	0	182,227	164,207	18,020	3
Subtotal	67,378	582,649	598,771	51,256	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1995 WPPI loan	0	1,272	1,272	0	5
Subtotal	0	1,272	1,272	0	
Notes Payable (231)					
Customer Deposits	14,726	2,432	372	16,786	6
Subtotal	14,726	2,432	372	16,786	
Total	82,104	586,353	600,415	68,042	

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	1,510,778	569,130	0	0	0	2,079,908	1
Add credits during year:							
For Services	16,706	65,707				82,413	2
For Mains	148,799					148,799	3
Other (specify):							
HYDRANTS	1,671					1,671	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,677,954	634,837	0	0	0	2,312,791	
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):		
RESOURCE PROJECT RECEIVABLES	384,274	2
SPECIAL ASSESSMENTS RECEIVABLE	242,631	3
Total (Acct. 124):	626,905	
Sinking Funds (125):		
1997 MRB MONEY MARKET	665,406	4
1990 MRB RESERVE	714,410	5
1997 MRB TEMPORARY FUND	1,900,000	6
SPECIAL REDEMPTION FUND	250,000	7
PRINCIPAL AND INTEREST REDENPTION FUND	14,403	8
1997 MRB RESERVE	149,755	9
Total (Acct. 125):	3,693,974	
Depreciation Fund (126):		
DEPRECIATION FUND	150,000	10
Total (Acct. 126):	150,000	
Other Special Funds (128):		
OTHER SPECIAL FUNDS	352,776	11
Total (Acct. 128):	352,776	
Interest Special Deposits (132):		
NONE		12
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		13
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	572,904	15
Electric	572,904	16
Sewer (Regulated)		17
Other (specify):		
NONE		18
Total (Acct. 142):	1,145,808	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work		20
Other (specify):		
MISCELLANEOUS	2,485	21
Total (Acct. 143):	2,485	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY	16,555	22
Total (Acct. 145):	16,555	
Prepayments (165):		
GROSS RECEIPTS TAX	35,719	23
Total (Acct. 165):	35,719	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
DSM PROGRAM	689,053	28
Total (Acct. 186):	689,053	
Payables to Municipality (233):		
PAYABLE TO MUNICIPAL	15,661	29
Total (Acct. 233):	15,661	
Other Deferred Credits (253):		
DSM AMORTIZATION IN RATES	571,667	30
Total (Acct. 253):	571,667	

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	8,152,350	10,071,241	0	0	18,223,591	1
Materials and Supplies	50,077	229,007	0	0	279,084	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,520,094	3,416,087	0	0	4,936,181	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,594,366	601,983	0	0	2,196,349	6
Other (specify):					0	7
Average Net Rate Base	5,087,967	6,282,178	0	0	11,370,145	
Net Operating Income	150,828	478,832	0	0	629,660	8
Net Operating Income as a percent of Average Net Rate Base	2.96%	7.62%	N/A	N/A	5.54%	

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	547,977	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,399,575	3
Other (Specify):		4
Total Average Proprietary Capital	6,947,552	
Net Income		
Net Income	321,709	5
Percent Return on Proprietary Capital	4.63%	

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

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

Please refer to Page F-07 for a reconciliation of accumulated depreciation. The additional amount of 8,652 is depreciation on completed construction not classified.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

Amount includes amortization of the loss on advance refunding resulting from the 1999 debt issue. The program does not allow us to net the loss with the principal portion of the debt. New London Utilities' financial statements present the loss netted against the long-term debt.

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

The utility has been authorized by the PSC to amortize DSM Program expenses as part of their 1991 electric rate case, dated October 1, 1991.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2000

Mr. Stephen M. Thompson, General Manager
New London Electric & Water Utility
400 East North Water Street
New London, WI 54961-1566

1999 Analytical Review DWCCA-4130-PJL

Dear Mr. Thompson:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please explain why there are no contributions for water mains reported in column (b) of Account 271 on page F-18 for the water mains which are described in the footnotes of page W-17 as donated by the high school.
2. During our review, we noted that while there are water mains reported as retired during the year in column (f) of page W-17, there are no dollars reported as retired for water mains in the Water Utility Plant in Service schedule on page W-8. Please explain.
3. During our review, we noted \$21,316 is reported in Account 332, Water Treatment plant, in the Utility Plant in Service schedule, and \$7,480 is reported as total water treatment expense in the Water Operation and Maintenance Expense schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.
4. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$10,000 and 15% when compared to the previous year and follow this procedure in the future.
5. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 2001 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.
6. As directed in the head notes of the Electric Operation & Maintenance schedule on page E-3, please provide an explanation of any expense account which changed by \$10,000 and 15% when compared to the previous year and

FINANCIAL SECTION FOOTNOTES

follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4130.doc

cc: Mr. Duane Brown

The following response received 1/5/00 from Stacy Wagner of V. K.

We are writing in response to your inquiry into New London Utilities' 1999 annual report. We offer the following explanations:

1. Although 1999 contributions were all shown as services on page F-18, the actual breakdown is as follows:

Mains -	\$148,799
Services -	16,706
Hydrants -	1,671

2. In the 1999 annual report, the statistical data for water mains shows that there were some retirements during the year. However, there were no corresponding dollars reported. Some of the statistics were received after completion of audit fieldwork so no retirement was recorded. The dollars were immaterial but we will investigate and record the retirements during the 2000 audit.

3. I will fax you information related to water treatment equipment.

4. The following explanations are offered for water expense accounts that varied by \$10,000 and 15%:

Account 621 - Fuel for Power Production - The dollars reported on this line in 1999 should have been reported on Line 17 - Power Purchased for Pumping,. If this change is made in the report, account 621 will be unchanged from 1998 (balance of 0) and 623 will have a small inflationary variance.

Account 633 - Maintenance of Pumping Equipment - Well rehabilitation was completed in 1998 so expenses were a little higher than we would see in a typical year.

~~Account 673 - Maintenance of Transmission and Distribution Mains - The~~

FINANCIAL SECTION FOOTNOTES

~~Account 675 - Maintenance of Transmission and Distribution Mains - The utility had significant excavation bills as a result of numerous water main breaks.~~

Account 677 - Maintenance of Hydrants - The balance includes several asphalt patching invoices that were associated with the repair of hydrants.

5. The utility experienced some employee turnover in their water department in 1998. We will make sure that management and new water utility employees are aware of testing requirements.

6. The following explanation is offered for the electric expense account that varied by more than \$10,000 and 15%:

Account 926 - Employee Pensions and Benefits - The balance contains the annual health insurance costs. Some of these costs should have been allocated to the water utility as the benefits should follow wages. The issue was discussed with management during the 1999 audit. We will follow up during the 2000 audit.

If you need any additional information to close the review, please let me know. Also, please confirm receipt of this information. I will forward a copy of all correspondence to the utility for their records. Thank you!

Review closed
PJJ

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,160,463	1
Total Sales of Water	1,160,463	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	24,189	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	24,189	
Total Operating Revenues	1,184,652	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	59,983	8
Pumping Expenses (620-633)	157,780	9
Water Treatment Expenses (640-652)	22,353	10
Transmission and Distribution Expenses (660-678)	206,395	11
Customer Accounts Expenses (901-905)	26,074	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	194,600	14
Total Operation and Maintenance Expenses	667,185	
Other Operating Expenses		
Depreciation Expense (403)	208,971	15
Amortization Expense (404-407)		16
Taxes (408)	157,668	17
Total Other Operating Expenses	366,639	
Total Operating Expenses	1,033,824	
NET OPERATING INCOME	150,828	

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	17	1	2,358	1
Commercial	1	1	135	2
Industrial				3
Total Unmetered Sales to General Customers (460)	18	2	2,493	
Metered Sales to General Customers (461)				
Residential	2,323	117,777	299,445	4
Commercial	259	47,440	101,184	5
Industrial	14	468,628	441,978	6
Total Metered Sales to General Customers (461)	2,596	633,845	842,607	
Private Fire Protection Service (462)	19		17,653	7
Public Fire Protection Service (463)	1		278,400	8
Other Sales to Public Authorities (464)	23	6,720	19,310	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,657	640,567	1,160,463	

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)	278,400	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)	278,400	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	9,072	10
Other (specify):		
MISCELLANEOUS	15,117	11
Total Other Water Revenues (474)	24,189	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	15,836	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	422	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	43,725	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	59,983	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	15,568	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	68,540	17
Pumping Labor and Expenses (624)	33,176	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	4,786	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	35,710	25
Total Pumping Expenses	157,780	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	7,480	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	13,928	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	945	33
Total Water Treatment Expenses	22,353	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	15,685	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	5,086	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	21	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	944	43
Maintenance of Transmission and Distribution Mains (673)	102,811	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	28,107	46
Maintenance of Meters (676)	2,109	47
Maintenance of Hydrants (677)	51,632	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	206,395	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	7,038	51
Customer Records and Collection Expenses (903)	19,036	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	<u>26,074</u>	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	<u>0</u>	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	32,739	56
Office Supplies and Expenses (921)	6,468	57
Administrative Expenses Transferred--Credit (922)	12,849	58
Outside Services Employed (923)	53,850	59
Property Insurance (924)	5,305	60
Injuries and Damages (925)	9,084	61
Employee Pensions and Benefits (926)	27,834	62
Regulatory Commission Expenses (928)	3,028	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,473	65
Rents (931)	51,600	66
Maintenance of General Plant (932)	15,068	67
Total Administrative and General Expenses	<u>194,600</u>	
 Total Operation and Maintenance Expenses	 <u><u>667,185</u></u>	

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		145,895	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,952	2
Net property tax equivalent		142,943	
Social Security		13,341	3
PSC Remainder Assessment		1,384	4
Other (specify): NONE			5
Total tax expense		157,668	

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			Outagamie	Waupaca			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.235400	0.234300			3
County tax rate	mills		5.562500	6.140700			4
Local tax rate	mills		8.193500	8.424500			5
School tax rate	mills		11.132100	11.079800			6
Voc. school tax rate	mills		2.131600	2.121600			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		27.255100	28.000900			10
Less: state credit	mills		1.723300	1.631400			11
Net tax rate	mills		25.531800	26.369500			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.193500	8.424500			14
Combined School Tax Rate	mills		13.263700	13.201400			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.457200	21.625900			17
Total Tax Rate	mills		27.255100	28.000900			18
Ratio of Local and School Tax to Total	dec.		0.787273	0.772329			19
Total tax net of state credit	mills		25.531800	26.369500			20
Net Local and School Tax Rate	mills		20.100493	20.365923			21
Utility Plant, Jan. 1	\$	8,423,321	4,577,484	3,845,837			22
Materials & Supplies	\$	40,444	40,444	0			23
Subtotal	\$	8,463,765	4,617,928	3,845,837			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	8,463,765	4,617,928	3,845,837			26
Assessment Ratio	dec.		0.849700	0.853300			27
Assessed Value	\$	7,205,506	3,923,853	3,281,653			28
Net Local & School Rate	mills		20.100493	20.365923			29
Tax Equiv. Computed for Current Year	\$	145,705	78,871	66,834			30
Tax Equivalent per 1994 PSC Report	\$	145,895					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	145,895					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	38,898		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)	265,397	8,757	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	304,295	8,757	
PUMPING PLANT			
Land and Land Rights (320)	1,161		12
Structures and Improvements (321)	818,471		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	369,876		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,189,508	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,316		23
Total Water Treatment Plant	21,316	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18,055		24
Structures and Improvements (341)	12,176		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)			38,898 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)			274,154 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	313,052
PUMPING PLANT			
Land and Land Rights (320)			1,161 12
Structures and Improvements (321)			818,471 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			369,876 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	1,189,508
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			21,316 23
Total Water Treatment Plant	0	0	21,316
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			18,055 24
Structures and Improvements (341)			12,176 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	778,513		26
Transmission and Distribution Mains (343)	4,140,125	485,112	27
Fire Mains (344)	0		28
Services (345)	360,379	13,883	29
Meters (346)	315,092	25,147	30
Hydrants (348)	375,694	39,194	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,000,034	563,336	
GENERAL PLANT			
Land and Land Rights (389)	2,214		33
Structures and Improvements (390)	2,679		34
Office Furniture and Equipment (391)	400	6,887	35
Computer Equipment (391.1)	31,230	9,999	36
Transportation Equipment (392)	14,869		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,565	1,003	39
Laboratory Equipment (395)	17,400		40
Power Operated Equipment (396)	46,940	5,585	41
Communication Equipment (397)	292,283	89,519	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	421,580	112,993	
Total utility plant in service directly assignable	7,936,733	685,086	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,936,733	685,086	

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)			778,513 26
Transmission and Distribution Mains (343)			4,625,237 27
Fire Mains (344)			0 28
Services (345)	325		373,937 29
Meters (346)	5,757		334,482 30
Hydrants (348)	4,947		409,941 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	11,029	0	6,552,341
GENERAL PLANT			
Land and Land Rights (389)			2,214 33
Structures and Improvements (390)			2,679 34
Office Furniture and Equipment (391)			7,287 35
Computer Equipment (391.1)			41,229 36
Transportation Equipment (392)			14,869 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			14,568 39
Laboratory Equipment (395)			17,400 40
Power Operated Equipment (396)			52,525 41
Communication Equipment (397)	242,823		138,979 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	242,823	0	291,750
Total utility plant in service directly assignable	253,852	0	8,367,967
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	253,852	0	8,367,967

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	89,803	2.20%	7,931	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	89,803		7,931	
PUMPING PLANT				
Structures and Improvements (321)	66,397	2.50%	20,462	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	144,121	3.33%	16,349	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	210,518		36,811	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	14,550	8.33%	1,776	17
Total Water Treatment Plant	14,550		1,776	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	2,945	3.33%	405	18
Distribution Reservoirs and Standpipes (342)	236,663	2.00%	15,570	19
Transmission and Distribution Mains (343)	359,452	0.71%	40,757	20
Fire Mains (344)	0			21
Services (345)	145,678	2.00%	7,677	22
Meters (346)	95,065	3.57%	16,239	23
Hydrants (348)	55,553	1.43%	6,246	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	895,356		86,894	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314				2,297	100,031	4
315					0	5
316					0	6
317					0	7
	0	0	0	2,297	100,031	
321					86,859	8
322					0	9
323					0	10
324					0	11
325				6,993	167,463	12
326					0	13
327					0	14
328					0	15
	0	0	0	6,993	254,322	
331					0	16
332					16,326	17
	0	0	0	0	16,326	
341					3,350	18
342					252,233	19
343				26,572	426,781	20
344					0	21
345	325			620	153,650	22
346	5,757			8,524	114,071	23
348	4,947			1,186	58,038	24
349					0	25
	11,029	0	0	36,902	1,008,123	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	2,287	2.50%	67	26
Office Furniture and Equipment (391)	12	5.88%	226	27
Computer Equipment (391.1)	23,669	14.29%	9,057	28
Transportation Equipment (392)	8,827	10.00%	1,488	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	9,473	6.67%	938	31
Laboratory Equipment (395)	5,110	5.00%	1,161	32
Power Operated Equipment (396)	36,994	10.00%	3,019	33
Communication Equipment (397)	242,823	9.09%	19,636	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	329,195		35,592	
Total accum. prov. directly assignable	1,539,422		169,004	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,539,422		 169,004	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					2,354	26
391					238	27
391.1					32,726	28
392					10,315	29
393					0	30
394					10,411	31
395					6,271	32
396					40,013	33
397	242,823				19,636	34
397.1					0	35
398					0	36
399					0	37
	242,823	0	0	0	121,964	
	253,852	0	0	46,192	1,500,766	
					0	38
	253,852	0	0	46,192	1,500,766	

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			57,090	57,090	1
February			56,196	56,196	2
March			64,427	64,427	3
April			62,137	62,137	4
May			70,894	70,894	5
June			68,694	68,694	6
July			73,840	73,840	7
August			72,769	72,769	8
September			71,285	71,285	9
October			70,676	70,676	10
November			66,334	66,334	11
December			68,410	68,410	12
Total for year	0	0	802,752	802,752	
Less: Measured or estimated water used in main flushing and water treatment during year				53,774	13
Less: Other utility use				37,112	14
Other utility use explanation:					15
Extensive system repairs and upgrades					
Water pumped into distribution system				711,866	16
Less: Water sold				640,567	17
Losses and unaccounted for				71,299	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,215	21
Date of maximum: 5/6/1999					22
Cause of maximum:					23
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				1,124	24
Date of minimum: 1/10/1999					25
Total KWH used for pumping for the year				1,062,142	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)	
NORTH WELL	1	117	16	84,000	Yes	1
WYMAN STREET WELL	2	170	16	84,000	Yes	2
WEST WELL	3	129	18	70,000	Yes	3
OSHKOSH STREET WELL	4	165	16	178,000	Yes	4
DOUGLAS STREET WELL	5	144	16	455,000	Yes	5
INDUSTRIAL PARK WELL	6	128	24	476,000	Yes	6
MOSQUITO HILL	7	290	17	1,000,000	Yes	7

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	#1	#2	#3	1
Location	NORTH WELL	WYMAN STREET WELL	WEST WELL	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	[EER;ESS	WORTHINGTON	PEERLESS	5
Year Installed	1988	1986	1989	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	220	115	276	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1955	1986	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	OSHKOSH STREET WELL	DOUGLAS STREET WELL	INDUSTRIAL PARK WELL	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1955	1965	1977	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	667	490	490	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1955	1965	1977	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	#7			1
Location	MOSQUITO HILL			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1997			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	775			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			9
Year Installed	1997			10
Type	ELECTRIC			11
Horsepower	30			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

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	FLORAL HILL	INDUSTRIAL PARK	SMITH STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1987	1977	1959	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	120	85	6
Total capacity in gallons	400,000	300,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	58.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	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	0.750	172	0	0	0	172	1
M	D	1.250	366	0	0	0	366	2
M	D	1.500	362	0	0	0	362	3
M	D	2.000	3,054	0	0	0	3,054	4
M	D	4.000	25,272	0	1,000	0	24,272	5
M	D	6.000	102,343	100	0	0	102,443	6
M	D	8.000	69,985	600	0	0	70,585	7
M	D	10.000	5,766	0	0	0	5,766	8
M	D	12.000	22,960	12,000	0	0	34,960	9
M	D	14.000	10	0	0	0	10	10
M	D	16.000	7,956	0	0	0	7,956	11
Total Within Municipality			238,246	12,700	1,000	0	249,946	
Total Utility			238,246	12,700	1,000	0	249,946	

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	0.750	383	0	19	0	364		1
M	0.750	1,662	0	0	0	1,662		2
M	1.000	312	31	0	0	343		3
M	1.250	10	0	0	0	10		4
M	1.500	16	0	0	0	16		5
M	2.000	37	56	0	0	93		6
M	3.000	7	0	0	0	7		7
M	4.000	1	0	0	0	1		8
P	6.000		1			1		9
M	8.000	2	1	0	0	3		10
Total Utility		2,430	89	19	0	2,500	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	1,272	0	0	0	1,272	0	1
0.750	1,460	180	68	0	1,572	68	2
1.000	56	12	2	0	66	2	3
1.250	7	0	0	0	7	0	4
1.500	24	0	0	0	24	0	5
2.000	57	3	0	0	60	0	6
3.000	17	0	0	0	17	0	7
4.000	13	1	1	0	13	1	8
8.000	1	0	0	0	1	0	9
Total:	2,907	196	71	0	3,032	71	

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	1,264	0	0	8	0	0	1,272	1
0.750	1,436	0	0	0	0	136	1,572	2
1.000	0	49	0	2	0	15	66	3
1.250	0	7	0	0	0	0	7	4
1.500	0	22	0	2	0	0	24	5
2.000	0	43	0	7	0	10	60	6
3.000	0	0	15	1	0	1	17	7
4.000	0	0	11	1	0	1	13	8
8.000	0	0	1	0	0	0	1	9
Total:	2,700	121	27	21	0	163	3,032	

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	306	102	12		396	2
Total Fire Hydrants	306	102	12	0	396	
Flushing Hydrants						
	4	2	4		2	3
Total Flushing Hydrants	4	2	4	0	2	

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:	475
Number of distribution system valves end of year:	717
Number of distribution valves operated during year:	208

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The following explanations are per email received from preparer on 1/5/01.

Account 621 - Fuel for Power Production - The dollars reported on this line in 1999 should have been reported on Line 17 - Power Purchased for Pumping,. If this change is made in the report, account 621 will be unchanged from 1998 (balance of 0) and 623 will have a small inflationary variance.

Account 633 - Maintenance of Pumping Equipment - Well rehabilitation was completed in 1998 so expenses were a little higher than we would see in a typical year.

Account 673 - Maintenance of Transmission and Distribution Mains - The utility had significant excavation bills as a result of numerous water main breaks.

Account 677 - Maintenance of Hydrants - The balance includes several asphalt patching invoices that were associated with the repair of hydrants.

Water Utility Plant in Service (Page W-08)

Communication Equipment (397) - The utility retired their SCADA system.

Accumulated Provision for Depreciation - Water (Page W-10)

Per PSC authorization, adjustment for additional depreciation taken on assets.

Transmission and Distribution Mains (343) contains \$17,920 per PSC authorization and \$8,652 for completed construction not classified. Per a telephone conversation with Clarence Mouglin on March 30, 2000, we placed the amount here and will adjust in 2000 when the plant is classified.

Reservoirs, Standpipes & Water Treatment (Page W-16)

Per Stacy Wagner of Virchow Krause, the utility adds floride at each of their 7 wells. Capacities are as follows:

Well #:	Capacity
1	58 mgd
2	58
3	49
4	124
5	316
6	330
7	695

Water Mains (Page W-17)

A portion of the mains added were donated by the high school. The remainder were financed through utility earnings.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

A portion of the services added were donated by the high school. The remainder were financed through utility earnings.

Hydrants and Distribution System Valves (Page W-20)

The utility recognizes that less than one-half of the valves were operated in 1999.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,395,106	1
Total Sales of Electricity	8,395,106	
Other Operating Revenues		
Forfeited Discounts (450)	53,108	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	51,600	6
Other Electric Revenues (456)	7,707	7
Total Other Operating Revenues	112,415	
Total Operating Revenues	8,507,521	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	6,724,791	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	254,169	10
Customer Accounts Expenses (901-905)	74,384	11
Sales Expenses (911-916)	70,980	12
Administrative and General Expenses (920-932)	300,094	13
Total Operation and Maintenance Expenses	7,424,418	
Other Expenses		
Depreciation Expense (403)	308,072	14
Amortization Expense (404-407)		15
Taxes (408)	296,199	16
Total Other Expenses	604,271	
Total Operating Expenses	8,028,689	
NET OPERATING INCOME	478,832	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	53,108	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	53,108	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
INTERDEPARTMENTAL RENTS	51,600	6
Total Interdepartmental Rents (455)	51,600	
Other Electric Revenues (456):		
MISCELLANEOUS	7,707	7
Total Other Electric Revenues (456)	7,707	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	6,724,791	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	6,724,791	
Total Power Production Expenses	6,724,791	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	48,195	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	39,000	52
Overhead Line Expenses (583)	564	53
Underground Line Expenses (584)	1,230	54
Street Lighting and Signal System Expenses (585)	5,898	55
Meter Expenses (586)	3,362	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	27,182	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	874	62
Maintenance of Overhead Lines (593)	105,980	63
Maintenance of Underground Lines (594)	5,070	64
Maintenance of Line Transformers (595)	143	65
Maintenance of Street Lighting and Signal Systems (596)	11,947	66
Maintenance of Meters (597)	4,724	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	254,169	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	24,852	70
Customer Records and Collection Expenses (903)	36,356	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)	13,176	73
Total Customer Accounts Expenses	74,384	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)	70,980	75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	70,980	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	44,036	78
Office Supplies and Expenses (921)	11,413	79
Administrative Expenses Transferred -- Credit (922)	53,965	80
Outside Services Employed (923)	29,186	81
Property Insurance (924)	5,484	82
Injuries and Damages (925)	11,484	83
Employee Pensions and Benefits (926)	218,408	84
Regulatory Commission Expenses (928)	4,539	85
Duplicate Charges -- Credit (929)	9,079	86
Miscellaneous General Expenses (930)	16,381	87
Rents (931)		88
Maintenance of General Plant (932)	22,207	89
Total Administrative and General Expenses	300,094	
Total Operation and Maintenance Expenses	7,424,418	

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		194,209	1
Social Security		25,834	2
Wisconsin Gross Receipts Tax		66,011	3
PSC Remainder Assessment		10,145	4
Other (specify): NONE			5
Total tax expense		<u>296,199</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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			Outagamie	Waupaca		
SUMMARY OF TAX RATES						
State tax rate	mills		0.235400	0.234300		
County tax rate	mills		5.562500	6.140700		
Local tax rate	mills		8.193500	8.424500		
School tax rate	mills		11.132100	11.079800		
Voc. school tax rate	mills		2.131600	2.121600		
Other tax rate - Local	mills		0.000000	0.000000		
Other tax rate - Non-Local	mills		0.000000	0.000000		
Total tax rate	mills		27.255100	28.000900		
Less: state credit	mills		1.723300	1.631400		
Net tax rate	mills		25.531800	26.369500		
PROPERTY TAX EQUIVALENT CALCULATION						
Local Tax Rate	mills		8.193500	8.424500		
Combined School Tax Rate	mills		13.263700	13.201400		
Other Tax Rate - Local	mills		0.000000	0.000000		
Total Local & School Tax	mills		21.457200	21.625900		
Total Tax Rate	mills		27.255100	28.000900		
Ratio of Local and School Tax to Total	dec.		0.787273	0.772329		
Total tax net of state credit	mills		25.531800	26.369500		
Net Local and School Tax Rate	mills		20.100493	20.365923		
Utility Plant, Jan. 1	\$	9,929,527	6,236,595	3,692,932		
Materials & Supplies	\$	209,336	209,336	0		
Subtotal	\$	10,138,863	6,445,931	3,692,932		
Less: Plant Outside Limits	\$	109,192	79,883	29,309		
Taxable Assets	\$	10,029,671	6,366,048	3,663,623		
Assessment Ratio	dec.		0.849700	0.853300		
Assessed Value	\$	8,535,400	5,409,231	3,126,170		
Net Local & School Rate	mills		20.100493	20.365923		
Tax Equiv. Computed for Current Year	\$	172,396	108,728	63,667		
Tax Equivalent per 1994 PSC Report	\$	194,209				
Any lower tax equivalent as authorized by municipality (see note 5)	\$					
Tax equiv. for current year (see note 5)	\$	194,209				

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	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)	6,000	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)			6,000 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	44,037		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	166,432		29
Overhead Conductors and Devices (356)	155,409		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	371,878	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	21,076		34
Structures and Improvements (361)	20,054	72,097	35
Station Equipment (362)	2,202,903	590,818	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,039,435	24,272	38
Overhead Conductors and Devices (365)	1,097,016	9,201	39
Underground Conduit (366)	264,296		40
Underground Conductors and Devices (367)	1,059,307	536,015	41
Line Transformers (368)	919,825	67,322	42
Services (369)	445,141	18,733	43
Meters (370)	250,202	19,246	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	430,216	7,307	47
Total Distribution Plant	7,749,471	1,345,011	
GENERAL PLANT			
Land and Land Rights (389)	15,685		48
Structures and Improvements (390)	631,091		49
Office Furniture and Equipment (391)	36,624	14,143	50
Computer Equipment (391.1)	117,962	14,999	51
Transportation Equipment (392)	372,629		52
Stores Equipment (393)	550		53
Tools, Shop and Garage Equipment (394)	43,258		54
Laboratory Equipment (395)	17,852		55
Power Operated Equipment (396)	51,061	1,723	56
Communication Equipment (397)	14,140		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)			44,037 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			166,432 29
Overhead Conductors and Devices (356)			155,409 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	371,878
DISTRIBUTION PLANT			
Land and Land Rights (360)			21,076 34
Structures and Improvements (361)			92,151 35
Station Equipment (362)			2,793,721 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	14,107		1,049,600 38
Overhead Conductors and Devices (365)	18,099		1,088,118 39
Underground Conduit (366)			264,296 40
Underground Conductors and Devices (367)	720		1,594,602 41
Line Transformers (368)	12,824		974,323 42
Services (369)	2,771		461,103 43
Meters (370)	3,034		266,414 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	11,329		426,194 47
Total Distribution Plant	62,884	0	9,031,598
GENERAL PLANT			
Land and Land Rights (389)			15,685 48
Structures and Improvements (390)			631,091 49
Office Furniture and Equipment (391)	14,911		35,856 50
Computer Equipment (391.1)			132,961 51
Transportation Equipment (392)			372,629 52
Stores Equipment (393)			550 53
Tools, Shop and Garage Equipment (394)			43,258 54
Laboratory Equipment (395)			17,852 55
Power Operated Equipment (396)			52,784 56
Communication Equipment (397)			14,140 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,300,852	30,865	
Total utility plant in service directly assignable	9,422,201	1,375,876	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	9,422,201	1,375,876	

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	14,911	0	1,316,806
Total utility plant in service directly assignable	77,795	0	10,720,282
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	77,795	0	10,720,282

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	21,457	2.86%	1,259
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	96,172	3.45%	5,742
Overhead Conductors and Devices (356)	80,983	3.33%	5,175
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					22,716	20
354					0	21
355					101,914	22
356					86,158	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	198,612		12,176	
DISTRIBUTION PLANT				
Structures and Improvements (361)	11,782	2.86%	1,605	27
Station Equipment (362)	964,402	2.86%	71,452	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	242,448	3.66%	38,229	30
Overhead Conductors and Devices (365)	269,564	2.97%	32,449	31
Underground Conduit (366)	43,398	2.50%	6,607	32
Underground Conductors and Devices (367)	196,652	3.40%	45,133	33
Line Transformers (368)	255,869	3.33%	31,538	34
Services (369)	125,107	3.80%	17,219	35
Meters (370)	119,567	3.33%	8,602	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	76,460	3.87%	16,571	39
Total Distribution Plant	2,305,249		269,405	
GENERAL PLANT				
Structures and Improvements (390)	171,346	2.94%	18,554	40
Office Furniture and Equipment (391)	42,166	8.33%	3,640	41
Computer Equipment (391.1)	124,022	20.00%	8,823	42
Transportation Equipment (392)	368,670	10.00%	3,959	43
Stores Equipment (393)	577	5.00%		44
Tools, Shop and Garage Equipment (394)	30,393	6.67%	2,885	45
Laboratory Equipment (395)	6,241	10.00%	1,785	46
Power Operated Equipment (396)	37,173	10.00%	5,192	47
Communication Equipment (397)	10,376	5.00%		48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	790,964		44,838	
Total accum. prov. directly assignable	3,294,825		326,419	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	210,788	
361					13,387	27
362					1,035,854	28
363					0	29
364	14,107	3,900			262,670	30
365	18,099	2,200			281,714	31
366					50,005	32
367	720				241,065	33
368	12,824				274,583	34
369	2,771				139,555	35
370	3,034				125,135	36
371					0	37
372					0	38
373	11,329	1,000			80,702	39
	62,884	7,100	0	0	2,504,670	
390					189,900	40
391	14,911		1,000		31,895	41
391.1					132,845	42
392					372,629	43
393					577	44
394					33,278	45
395					8,026	46
396					42,365	47
397					10,376	48
398					0	49
399					0	50
	14,911	0	1,000	0	821,891	
	77,795	7,100	1,000	0	3,537,349	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>3,294,825</u></u>		<u><u>326,419</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	77,795	7,100	1,000	0	3,537,349

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)		36.40	2
14.4/24.9 kV (25kV)			3
Other:			
SECONDARY UNDER 600 VOLTS		68.40	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		3.10	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
SECONDARY UNDER 600 VOLTS		0.50	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		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	1	7
Nonfarm	160	8
Total	161	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	161	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	26,124	Friday	01/08/1999	10:15	15,330	1
February	02	25,242	Friday	02/05/1999	10:15	14,119	2
March	03	25,326	Friday	03/05/1999	10:45	15,273	3
April	04	24,276	Thursday	04/22/1999	13:15	14,018	4
May	05	24,864	Friday	05/21/1999	10:45	14,352	5
June	06	29,232	Thursday	06/10/1999	13:30	15,294	6
July	07	30,292	Monday	07/19/1999	13:00	16,717	7
August	08	30,786	Thursday	07/29/1999	14:15	15,974	8
September	09	29,316	Friday	09/03/1999	13:45	14,613	9
October	10	24,654	Wednesday	10/20/1999	10:30	14,762	10
November	11	24,948	Tuesday	11/09/1999	12:00	14,377	11
December	12	26,376	Monday	12/20/1999	17:45	15,165	12
Total		321,436				179,994	

System Name New London Utilities

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	179,994	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	179,994	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	176,709	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	1,203	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	1,203	23
Total Sold and Used	177,912	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,082	27
Total Energy Losses	2,082	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.1567%	29
Total Disposition of Energy	179,994	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				
RESIDENTIAL SALES	RG-1	3,119	24,669	1
Total Sales for Residential Sales		3,119	24,669	
Commercial & Industrial				
COMMERCIAL	CG-1	380	14,759	2
PUBLIC AUTHORITY	CG-1	46	1,102	3
INDUSTRIAL RURAL	CP-2	12	5,146	4
INDUSTRIAL LARGE POWER TIME OF DAY	CP-3	15	129,233	5
INTERDEPARTMENTAL	MP-1	1	1,203	6
Total Sales for Commercial & Industrial		454	151,443	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1	17	597	7
Total Sales for Public Street & Highway Lighting		17	597	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,590	176,709	

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)	
		1,497,235	(2,999)	1,494,236	1
0	0	1,497,235	(2,999)	1,494,236	
		959,711	(243)	959,468	2
		75,202	(47)	75,155	3
		2,012,271	978	2,013,249	4
		3,713,272	(411)	3,712,861	5
		68,631	(90)	68,541	6
0	0	6,829,087	187	6,829,274	
		71,609	(13)	71,596	7
0	0	71,609	(13)	71,596	
				0	8
0	0	0	0	0	
0	0	8,397,931	(2,825)	8,395,106	

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	Main Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	34,500				4
Point of Metering	Main Substation				5
Total of 12 Monthly Maximum Demands -- kW	700,012				6
Average load factor	35.2233%				7
Total Cost of Purchased Power	6,724,791				8
Average cost per kWh	0.0374				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,736	8,594			12
February	6,615	7,505			13
March	7,409	7,864			14
April	6,848	7,171			15
May	6,338	8,014			16
June	7,444	7,850			17
July	7,663	9,054			18
August	7,683	8,290			19
September	6,932	7,681			20
October	6,716	8,045			21
November	6,793	7,584			22
December	7,469	7,696			23
Total kWh (000)	84,646	95,348			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	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							<u><u>0</u></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><u>0</u></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	<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)		
				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 Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)		
		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	Douglas	Ind. Park	Main East	Main West	North	1
Voltage--High Side	34,500	34,000	34,500	34,500	34,500	2
Voltage--Low Side	2,400	2,400	2,400	2,400	2,400	3
Num. Main Transformers in Operation	1	3	0	0	1	4
Capacity of Transformers in kVA	5,000	15,000	5,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation	Southeast	Southwest			13
Voltage--High Side	34,500	34,500			14
Voltage--Low Side	2,400	2,400			15
Num. of Main Transformers in Operation	1	1			16
Capacity of Transformers in kVA	5,000	5,000			17
Number of Spare Transformers on Hand	0	0			18
15-Minute Maximum Demand in kW					19
Dt and Hr of Such Maximum Demand					20
Kwh Output					21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					22
Voltage--High Side					23
Voltage--Low Side					24
Num. of Main Transformers in Operation					25
Capacity of Transformers in kVA					26
Number of Spare Transformers on Hand					27
15-Minute Maximum Demand in kW					28
Dt and Hr of Such Maximum Demand					29
Kwh Output					30

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	3,739	902	54,744	1
Acquired during year	103	29	3,355	2
Total	3,842	931	58,099	3
Retired during year	66	13	1,180	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	3,776	918	56,919	6
Number end of year accounted for as follows:				7
In customers' use	3,633	785	50,293	8
In utility's use		27	703	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	143	106	5,923	12
Total end of year	3,776	918	56,919	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	221	116,087	1
Sodium Vapor	250	170	219,181	2
Total		391	335,268	
Ornamental				
Mercury Vapor	175	7	8,644	3
Mercury Vapor	250	2	2,617	4
Sodium Vapor	50	59	14,282	5
Sodium Vapor	100	151	76,690	6
Sodium Vapor	250	58	68,166	7
Total		277	170,399	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

The following expense fluctuation explanation is per email received from utility in 1/5/01.

Account 926 - Employee Pensions and Benefits - The balance contains the annual health insurance costs. Some of these costs should have been allocated to the water utility as the benefits should follow wages. The issue was discussed with management during the 1999 audit. We will follow up during the 2000 audit.

Electric Utility Plant in Service (Page E-06)

Additions to Station Equipment (362) and Underground Conductors and Devices (367) are part of the 34.5 transformer addition.

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

Stores Equipment (393) - No further depreciation will be recorded until the plant account balance increases.
