



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUPUN PUBLIC UTILITIES

Principal Office: 817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963

For the Year Ended: DECEMBER 31, 1999

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPUN PUBLIC UTILITIES

Utility Address: 817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963

When was utility organized? 11/1/1894

Report any change in name: WAUPUN UTILITIES

Effective Date: 12/1/1999

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DONALD WESLEY VANDE ZANDE

Title: COMPTROLLER

Office Address:

817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963

Telephone: (920) 324 - 7920

Fax Number: (920) 324 - 7922

E-mail Address: DVANDEZANDE@WPPISYS.ORG

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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? YES

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE & CO

Title:

Office Address: VIRCHOW, KRAUSE & CO
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/18/2000

Period covered by most recent audit: 01/01/1999 THRU 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS M WESTHUIS

Title: MANAGER

Office Address:
817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963

Telephone: (920) 324 - 7920

Fax Number: (920) 324 - 7922

E-mail Address: DWESTHUIS@WPPISYS.ORG

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR WILLIAM J BILLE, ESQ, ALDERMAN
- MR ROBERT R CORE, ESQ, COMMISSIONER
- DR JAMES A DE YOUNG, MD, ALDERMAN
- MR HOWARD A HUENICK, ESQ, COMMISSION PRESIDENT
- MR JOHN S SCHLOM, ESQ, COMMISSIONER
- MS JODIE A STEGER, ESQ, ALDERPERSON
- MR EDWARD B SWAN, ESQ, COMMISSION SECRETARY

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility? YES

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,948,131	5,678,716	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,887,602	4,741,960	2
Depreciation Expense (403)	384,867	327,433	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	291,242	275,661	5
Total Operating Expenses	5,563,711	5,345,054	
Net Operating Income	384,420	333,662	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	384,420	333,662	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(2,750)	(13,237)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	146,664	63,993	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	143,914	50,756	
Total Income	528,334	384,418	
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	528,334	384,418	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	4,257	3,371	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	248,216	162,122	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	252,473	165,493	
Net Income	275,861	218,925	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,875,937	5,657,012	20
Balance Transferred from Income (433)	275,861	218,925	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)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,151,798	5,875,937	

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):		
ELECTRIC	58,692	5
WATER	87,972	6
Total (Acct. 419):	146,664	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		14,250			14,250	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		17,000			17,000	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	17,000	0	0	17,000	
Net income (or loss)	0	(2,750)	0	0	(2,750)	

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	1,206,408	4,741,723	0	0	5,948,131	1
Less: interdepartmental sales	0	88,892	0	0	88,892	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,206,408	4,652,831	0	0	5,859,239	

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	191,667	32,927	224,594	1
Electric operating expenses	213,516	36,680	250,196	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	280,893	48,255	329,148	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	16,654	2,861	19,515	8
Electric utility plant accounts	84,882	14,582	99,464	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	20,114	3,455	23,569	12
Accum. prov. for depreciation of water plant	2,764	475	3,239	13
Accum. prov. for depreciation of electric plant	5,625	967	6,592	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	6,460	1,110	7,570	17
Clearing accounts	141,312	(141,312)	0	18
All other accounts			0	19
Total Payroll	963,887	0	963,887	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,911,014	12,872,222	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,935,121	3,707,723	2
Net Utility Plant	11,975,893	9,164,499	
Utility Plant Acquisition Adjustments (117-118)	0	408,551	3
Other Utility Plant Adjustments (119)	0	(234,400)	4
Total Net Utility Plant	11,975,893	9,338,650	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,712,584	879,019	9
Total Other Property and Investments	1,712,584	879,019	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,762	2,870	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,000	1,000	12
Temporary Cash Investments (136)	56,820	30,286	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	518,146	434,251	15
Other Accounts Receivable (143)	122,508	84,581	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,687	13,122	18
Materials and Supplies (151-163)	202,035	202,576	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	908,958	768,686	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	44,331	32,158	24
Other Deferred Debits (182-186)	47,144	104,083	25
Total Deferred Debits	91,475	136,241	
Total Assets and Other Debits	14,688,910	11,122,596	

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)	543,205	496,225	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	6,151,798	5,875,937	28
Total Proprietary Capital	6,695,003	6,372,162	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	5,175,620	2,675,889	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,175,620	2,675,889	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	674,585	470,454	33
Payables to Municipality (233)	427,761	0	34
Customer Deposits (235)	6,095	2,525	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	105,960	66,219	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	(2,682)	(3,180)	40
Miscellaneous Current and Accrued Liabilities (242)	169,875	172,856	41
Total Current and Accrued Liabilities	1,381,594	708,874	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,436,686	1,365,671	49
Total Liabilities and Other Credits	14,688,903	11,122,596	

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)	8,320,013	0	0	7,463,218	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	41,564			86,219	7
Total Utility Plant	8,361,577	0	0	7,549,437	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,670,301	0	0	2,264,820	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	1,670,301	0	0	2,264,820	
Net Utility Plant	6,691,276	0	0	5,284,617	

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	1,447,037	2,260,686			3,707,723	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	144,097	240,770			384,867	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,617				8,617	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	308	7,167			7,475	10
Other credits (specify):						11
adjustment from common plant	81,689				81,689	12
Total credits	234,711	247,937	0	0	482,648	13
Debits during year						14
Book cost of plant retired	4,918	72,762			77,680	15
Cost of removal	6,527	12,462			18,989	16
Other debits (specify):						17
adjustment from common plant		158,579			158,579	18
Total debits	11,445	243,803	0	0	255,248	19
Balance End of Year	1,670,303	2,264,820	0	0	3,935,123	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			169,018		169,018	166,237	3
Total Electric Utility					169,018	166,237	

Account	Total End of Year	Amount Prior Year	
Electric utility total	169,018	166,237	1
Water utility (154)	33,017	36,339	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	202,035	202,576	

**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)				
DEBT ISSUANCE COSTS ON ELECTRIC BONDS	499	E181	7,716	1
Debt issuance costs on water bonds	3,758	W181	36,615	2
Total			44,331	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	496,225	1
Changes during year (explain):		
TIF DISTRICT WATER MAIN	46,980	2
Balance end of year	<u><u>543,205</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)	
Total Reacquired Bonds (Account 222)				0	1
Net amount of bonds outstanding December 31:				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ELECTRIC STATE TRUST FUND	10/19/1994	03/15/2004	5.00%	310,337	1
WATER REVENUE BOND	03/01/1993	03/01/2013	6.33%	2,040,000	2
WATER REVENUE BOND - BLDG	04/15/1999	09/01/2019	4.88%	1,156,000	3
WATER STATE TRUST FUND	10/19/1994	03/15/2004	5.00%	155,283	4
ELECTRIC REVENUE BOND - BLDG	04/15/1999	09/01/2019	4.88%	1,514,000	5
Total for Account 223				5,175,620	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	138,660	2
Charged electric department expense	152,581	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	291,241	
Taxes paid during year:		
County, state and local taxes	245,858	6
Social Security taxes	36,456	7
PSC Remainder Assessment	7,063	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	1,864	9
Total payments and other debits	291,241	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
WATER BONDS PLANT	44,360	129,329	130,830	42,859	2
Electric State Fund Loan	14,405	16,112	18,197	12,320	3
Water State Fund Loan	7,203	8,055	9,097	6,161	4
Customer Deposits	251	267	173	345	5
ELECTRIC BONDS - BLDG		40,898	21,727	19,171	6
WATER BONDS - BLDG		53,555	28,451	25,104	7
Subtotal	66,219	248,216	208,475	105,960	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	66,219	248,216	208,475	105,960	

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	1,084,194	281,477	0	0	0	1,365,671	1
Add credits during year:							
For Services	10,633					10,633	2
For Mains		60,382				60,382	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,094,827	341,859	0	0	0	1,436,686	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
WATER RESERVE FUND	455,489	3
WATER DEPRECIATION FUND	69,289	4
ELECTRIC & WATER O & M ACCOUNT	426,750	5
Total (Acct. 125):	951,528	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
ELECTRIC AND WATER SURPLUS	50,816	7
WATER CONSTRUCTION ACCOUNT	513,491	8
WATER DEBT RETIREMENT	196,749	9
Total (Acct. 128):	761,056	
Interest Special Deposits (132):		
NONE		10
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	132,006	13
Electric	386,140	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	518,146	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17

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):		
Merchandising, jobbing and contract work		18
Other (specify):		
ELECTRIC INVOICES AND ASSESSMENTS	51,828	19
WATER INVOICES AND ASSESSMENTS	70,680	20
Total (Acct. 143):		122,508
Receivables from Municipality (145):		
TAX ROLL ACCOUNTS	5,687	21
Total (Acct. 145):		5,687
Prepayments (165):		
NONE		22
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):		0
Clearing Accounts (184):		
ELECTRIC MINOR INVENTORY	(11,775)	25
Total (Acct. 184):		(11,775)
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
WATER MISC DEFERRED DEBIT	58,919	27
Total (Acct. 186):		58,919
Payables to Municipality (233):		
PAYABLE TO SEWER DEPT	427,761	28
Total (Acct. 233):		427,761
Other Deferred Credits (253):		
NONE		29
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,282,576	6,864,946	0	0	14,147,522	1
Materials and Supplies	34,678	167,627	0	0	202,305	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	1,558,670	2,262,753	0	0	3,821,423	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,089,510	311,668	0	0	1,401,178	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	4,669,074	4,458,152	0	0	9,127,226	
Net Operating Income	325,797	58,623	0	0	384,420	8
Net Operating Income as a percent of Average Net Rate Base						
	6.98%	1.31%	N/A	N/A	4.21%	

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	519,715	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,013,867	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	6,533,582	
Net Income		
Net Income	275,861	5
 Percent Return on Proprietary Capital	 4.22%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NEW WELLHOUSE AND WELL#5
NEW ADMINISTRATION, WAREHOUSE, AND GARAGE FACILITY
DELETED COMMON PLANT AND ADJUSTED IT BACK TO INDIVIDUAL DEPT.
DID AMORTIZATION STUDY AND INSTALLATION OF ALL GENERAL PLANT
ACCOUNTS
HAD A WATER RATE INCREASE EFFECTIVE MAY 1999
HAD A ELECTRIC RATE INCREASE EFFECTIVE AFTER THE DECEMBER 1999
METER READING

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)

The adjustments that occurred in depreciation were from the common plant conversion to each individual department.

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

per review: a/c 186 is lime removal from sludge ponds amortized over 10 years.ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 27, 2000

Mr. Donald W. Vande Zande, Comptroller
Waupun Public Utilities
817 South Madison Street
P.O. Box 431
Waupun, WI 53963-0431

1999 Analytical Review DWCCA-6290-ELE

Dear Mr. Vande Zande:

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. During our review, we noted that the Total kWh used for pumping for the year, line 26 of the Source Of Supply, Pumping and Purchased Water Statistics schedule on page W-12 was not provided. Our experience indicates that the average cost per kWh is \$0.06, so based on the fact that you report \$60,668 for Fuel or Power Purchased for Pumping in Account 623 on page W-5, we would expect to see approximately 1,011,133 kWh reported on page W-12. Please provide the kWh used for pumping and follow this procedure in the future. This was brought to your attention in the 1998 review also.
2. We noted \$58,919 reported in Account 186, Miscellaneous Deferred Debits, Page F-19, described as "water misc deferred debit." The head note to the Balance Sheet End of Year Account Balances schedule requests that items be explained fully using other than account titles. In addition, Edit 3 of your Listing of Edit Check Results requests that the date of PSC authorization be provided for amortization. Further, Rule No. 3 of the General Rules of Reporting, page i, indicates that the annual report should be complete in all particulars. That means that any utility specific situations should be clearly explained in the account detail or a schedule note. We assume that this amount is the removal of lime from sludge ponds approved over a ten year period beginning in 1991 and 1992. If that is not the case, please contact our office with an explanation. Please fully describe amortization in the future.
3. We noted 3,914 feet of main reported added on Page W-17. The head note to that schedule requests that the financing of main additions be explained. If the mains were special assessments, please explain the basis of the assessment. If the assessments were deferred, please explain. Please provide this information and follow this procedure in the future.
4. We noted 40 services added on Page W-18. The head note to that schedule requests that for services added the financing be explained. If assessed against property owners, please explain the basis of the assessment. If installed by a property owner or developer, please provide the total number

FINANCIAL SECTION FOOTNOTES

installed and the installation cost. If services were financed by Cz-1, please provide the total number of services and dollar amount. Please provide this information and follow this procedure in the future.

5. We noted that the 6-inch and 8-inch meters reported on Page W-19 are not reported tested. The Wisconsin Administrative Code requires that 6-inch and 8-inch meters be tested annually. Please make every effort to test your 6-inch and 8-inch meters in compliance with the Code.

6. The head note to Page E-3 requests that increases or decreases greater than 15% or \$10,000 be explained. Account 913, Advertising Expenses, decreased \$11,715 without explanation. Please furnish an explanation and 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) 266-3768. 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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\6290.doc

cc: Mr. Howard A. Huenick, Commission President
response of 11/30/2000:

1. Kwh for pumping allocated at 1,045,630.
2. a/c 186 is lime from sludge over 10 year period.
3. Some main replaced, some new. New main contributed by developer at cost
4. New services billed at Cz-1 or actual cost.
5. Waupun hired firm to do in-line testing of 6-inch and 8-inch meters in 2000.
6. A/c 913 is for energy efficient rebates. Not as many industries applied in 1999.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,197,264	1
Total Sales of Water	1,197,264	
Other Operating Revenues		
Forfeited Discounts (470)	937	2
Miscellaneous Service Revenues (471)	294	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,913	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,144	
Total Operating Revenues	1,206,408	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	29,945	8
Pumping Expenses (620-633)	106,877	9
Water Treatment Expenses (640-652)	150,940	10
Transmission and Distribution Expenses (660-678)	77,459	11
Customer Accounts Expenses (901-905)	52,289	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	180,343	14
Total Operation and Maintenance Expenses	597,853	
Other Operating Expenses		
Depreciation Expense (403)	144,097	15
Amortization Expense (404-407)	0	16
Taxes (408)	138,661	17
Total Other Operating Expenses	282,758	
Total Operating Expenses	880,611	
NET OPERATING INCOME	325,797	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,810	126,038	576,612	4
Commercial	316	44,078	151,457	5
Industrial	16	62,163	136,482	6
Total Metered Sales to General Customers (461)	3,142	232,279	864,551	
Private Fire Protection Service (462)	15		10,122	7
Public Fire Protection Service (463)	1		294,128	8
Other Sales to Public Authorities (464)	26	8,107	28,463	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 3,184	 240,386	 1,197,264	

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)	294,128	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)	294,128	
Forfeited Discounts (470):		
Customer late payment charges	937	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	937	
Miscellaneous Service Revenues (471):		
WATER TURN ONS	294	7
Total Miscellaneous Service Revenues (471)	294	
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	6,534	10
Other (specify): OTHER WATER SALES	1,379	11
Total Other Water Revenues (474)	7,913	
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)		1
Operation Labor and Expenses (601)	28,987	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		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)	958	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	29,945	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	60,668	17
Pumping Labor and Expenses (624)	43,447	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,422	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	340	25
Total Pumping Expenses	106,877	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	44,805	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)	32,905	28
Miscellaneous Expenses (643)	3,234	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	1,501	32
Maintenance of Water Treatment Equipment (652)	68,495	33
Total Water Treatment Expenses	150,940	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	8,855	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	6,590	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,541	43
Maintenance of Transmission and Distribution Mains (673)	22,142	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	16,635	46
Maintenance of Meters (676)	11,760	47
Maintenance of Hydrants (677)	8,936	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	77,459	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	14,589	50
Meter Reading Labor (902)	10,052	51
Customer Records and Collection Expenses (903)	27,648	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	52,289	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,856	56
Office Supplies and Expenses (921)	33,956	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	12,989	59
Property Insurance (924)	4,273	60
Injuries and Damages (925)	10,475	61
Employee Pensions and Benefits (926)	86,984	62
Regulatory Commission Expenses (928)	3,264	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	465	65
Rents (931)		66
Maintenance of General Plant (932)	8,081	67
Total Administrative and General Expenses	180,343	
 Total Operation and Maintenance Expenses	 597,853	

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		125,742	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		125,742	
Social Security		11,577	3
PSC Remainder Assessment		1,342	4
Other (specify): NONE			5
Total tax expense		<u>138,661</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208249	0.203839			3
County tax rate	mills		6.370807	4.311335			4
Local tax rate	mills		7.961768	7.799546			5
School tax rate	mills		11.590967	11.345496			6
Voc. school tax rate	mills		1.491748	1.460155			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		27.623539	25.120371			10
Less: state credit	mills		1.588011	1.462279			11
Net tax rate	mills		26.035528	23.658092			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.961768	7.799546			14
Combined School Tax Rate	mills		13.082715	12.805651			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.044483	20.605197			17
Total Tax Rate	mills		27.623539	25.120371			18
Ratio of Local and School Tax to Total	dec.		0.761832	0.820258			19
Total tax net of state credit	mills		26.035528	23.658092			20
Net Local and School Tax Rate	mills		19.834686	19.405750			21
Utility Plant, Jan. 1	\$	6,565,350	3,282,675	3,282,675			22
Materials & Supplies	\$	36,340	18,170	18,170			23
Subtotal	\$	6,601,690	3,300,845	3,300,845			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	6,601,690	3,300,845	3,300,845			26
Assessment Ratio	dec.		0.970779	0.970779			27
Assessed Value	\$	6,408,782	3,204,391	3,204,391			28
Net Local & School Rate	mills		19.834686	19.405750			29
Tax Equiv. Computed for Current Year	\$	125,742	63,558	62,184			30
Tax Equivalent per 1994 PSC Report	\$	113,479					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	125,742					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)	742		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)	167,973	381,444	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	207,515		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	376,230	381,444	
PUMPING PLANT			
Land and Land Rights (320)	1,200		12
Structures and Improvements (321)	214,649	179,794	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	122,661	60,900	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	338,510	240,694	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25,334		21
Structures and Improvements (331)	221,571	5,830	22
Water Treatment Equipment (332)	300,657	43,445	23
Total Water Treatment Plant	547,562	49,275	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,404		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			742	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)			549,417	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			207,515	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	757,674	
PUMPING PLANT				
Land and Land Rights (320)			1,200	12
Structures and Improvements (321)			394,443	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			183,561	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	579,204	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25,334	21
Structures and Improvements (331)			227,401	22
Water Treatment Equipment (332)	597		343,505	23
Total Water Treatment Plant	597	0	596,240	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,404	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	542,925		26
Transmission and Distribution Mains (343)	3,000,266	249,087	27
Fire Mains (344)	0		28
Services (345)	514,827	52,497	29
Meters (346)	283,612	8,026	30
Hydrants (348)	300,200	27,236	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,649,234	336,846	
GENERAL PLANT			
Land and Land Rights (389)	20,000	38,619	33
Structures and Improvements (390)	4,854	781,042	34
Office Furniture and Equipment (391)	0	20,665	35
Computer Equipment (391.1)	4,560	2,561	36
Transportation Equipment (392)	7,135	9,873	37
Stores Equipment (393)	0	1,893	38
Tools, Shop and Garage Equipment (394)	8,613	18,594	39
Laboratory Equipment (395)	4,724		40
Power Operated Equipment (396)	0	5,648	41
Communication Equipment (397)	0	7,620	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	49,886	886,515	
Total utility plant in service directly assignable	5,961,422	1,894,774	
Common Utility Plant Allocated to Water Department	283,717		46
Total utility plant in service	6,245,139	1,894,774	

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)			542,925 26
Transmission and Distribution Mains (343)	2,815		3,246,538 27
Fire Mains (344)			0 28
Services (345)			567,324 29
Meters (346)	778		290,860 30
Hydrants (348)	728		326,708 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,321	0	4,981,759
GENERAL PLANT			
Land and Land Rights (389)			58,619 33
Structures and Improvements (390)		185,872	971,768 34
Office Furniture and Equipment (391)		22,610	43,275 35
Computer Equipment (391.1)		36,450	43,571 36
Transportation Equipment (392)		88,526	105,534 37
Stores Equipment (393)			1,893 38
Tools, Shop and Garage Equipment (394)		39,293	66,500 39
Laboratory Equipment (395)			4,724 40
Power Operated Equipment (396)		67,175	72,823 41
Communication Equipment (397)		28,809	36,429 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	468,735	1,405,136
Total utility plant in service directly assignable	4,918	468,735	8,320,013
Common Utility Plant Allocated to Water Department		(283,717)	0 46
Total utility plant in service	4,918	185,018	8,320,013

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)	52,217	2.94%	10,546	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	34,958	2.04%	4,233	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	87,175		14,779	
PUMPING PLANT				
Structures and Improvements (321)	77,439	3.06%	9,319	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	85,545	5.00%	7,656	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	162,984		16,975	
WATER TREATMENT PLANT				
Structures and Improvements (331)	127,938	2.75%	6,173	16
Water Treatment Equipment (332)	182,078	3.24%	10,435	17
Total Water Treatment Plant	310,016		16,608	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	123,575	1.86%	9,827	19
Transmission and Distribution Mains (343)	283,811	1.10%	34,357	20
Fire Mains (344)	0			21
Services (345)	140,512	2.20%	11,904	22
Meters (346)	112,853	6.00%	17,234	23
Hydrants (348)	45,933	1.69%	5,297	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	706,684		78,619	

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					62,763	4
315					0	5
316			38		39,229	6
317					0	7
	0	0	38	0	101,992	
321					86,758	8
322					0	9
323					0	10
324					0	11
325					93,201	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	179,959	
331					134,111	16
332	597				191,916	17
	597	0	0	0	326,027	
341					0	18
342					133,402	19
343	2,815	5,189			310,164	20
344					0	21
345					152,416	22
346	778		270		129,579	23
348	728	1,338			49,164	24
349					0	25
	4,321	6,527	270	0	774,725	

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)	2,702	2.50%	14,161	26
Office Furniture and Equipment (391)	0	5.80%	2,510	27
Computer Equipment (391.1)	912	26.70%	11,633	28
Transportation Equipment (392)	6,967	15.00%	16,384	29
Stores Equipment (393)	0	5.80%	110	30
Tools, Shop and Garage Equipment (394)	4,603	5.80%	3,857	31
Laboratory Equipment (395)	2,217	5.80%	274	32
Power Operated Equipment (396)	0	15.00%	5,486	33
Communication Equipment (397)	0	15.00%	5,464	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	17,401		59,879	
Total accum. prov. directly assignable	1,284,260		186,860	
 Common Utility Plant Allocated to Water Department	 162,777			 38
 Total accum. prov. for depreciation	 1,447,037		 186,860	

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				72,328	89,191	26
391				6,464	8,974	27
391.1				16,098	28,643	28
392				49,392	72,743	29
393					110	30
394				10,989	19,449	31
395					2,491	32
396				44,693	50,179	33
397				10,354	15,818	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	210,318	287,598	
	4,918	6,527	308	210,318	1,670,301	
				(162,777)	0	38
	4,918	6,527	308	47,541	1,670,301	

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			31,408	31,408	1
February			28,042	28,042	2
March			31,095	31,095	3
April			29,353	29,353	4
May			31,627	31,627	5
June			33,087	33,087	6
July			31,447	31,447	7
August			32,484	32,484	8
September			30,315	30,315	9
October			28,858	28,858	10
November			25,372	25,372	11
December			26,369	26,369	12
Total for year	0	0	359,457	359,457	
Less: Measured or estimated water used in main flushing and water treatment during year				76,571	13
Less: Other utility use				31,891	14
Other utility use explanation:					15
water main leaks, misc sales for swim pools, flushing sewer and water mains and hydrants, city use for community center, parks, sewer flusher, street sweeper, and fire trial.					
Water pumped into distribution system				250,995	16
Less: Water sold				240,386	17
Losses and unaccounted for				10,609	18
Percent unaccounted for to the nearest whole percent (%)				4%	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				1,552	21
Date of maximum: 1/11/1999					22
Cause of maximum:					23
water main leak					
Minimum gallons pumped by all methods in any one day during reporting year				607	24
Date of minimum: 12/23/1999					25
Total KWH used for pumping for the year				1,045,630	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)	
BACK OF PLANT	1	965	10	3	Yes	1
FRONT OF PLANT	2	611	12	299	Yes	2
REINHARDT STREET	3	794	12	241	Yes	3
SPRING AND AUTUMN	4	850	12	524	Yes	4
AUTUMN AND HAWTHORNE	5	866	14	37	Yes	5

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	BACK OF PLANT	FRONT OF PLANT	REINHARDT STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1901	1916	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	1,050	650	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	UNKNOWN	9
Year Installed	1901	1916	1965	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	100	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	B1	14
Location	WEST SPRING STREET	AUTUMN & HAWTHORNE	BACK OF PLANT	15
Purpose	P	P	B	16
Destination	T	T	R	17
Pump Manufacturer	AMERICAN	AMERICAN	LAYNE	18
Year Installed	1992	1999	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	1,475	1,000	21
Pump Motor or Standby Engine Mfr	UNKNOWN	CUMMINS	UNKNOWN	22
Year Installed	1992	1999	1966	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	150	100	25

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	B2	B3		1
Location	WATER PLANT	WATER PLANT		2
Purpose	B	B		3
Destination	R	R		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1972	1972		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	750	750		8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN		10
Year Installed	1972	1972		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CENTRAL TOWER	LARGE-PLANT	SMALL- PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1966	1941	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	123	0	0	6
Total capacity in gallons	250,000	500,000	32,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

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	WEST END TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	148		6
Total capacity in gallons	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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	1.000	2,910	0	0	0	2,910	1
M	D	1.500	240	0	0	0	240	2
M	D	3.000	382	0	0	0	382	3
M	D	4.000	35,140	0	1,250	0	33,890	4
M	D	6.000	99,754	400	343	0	99,811	5
M	D	8.000	87,693	0	0	0	87,693	6
M	D	10.000	19,094	3,514	0	0	22,608	7
M	D	12.000	15,250	0	0	0	15,250	8
Total Within Municipality			260,463	3,914	1,593	0	262,784	
Total Utility			260,463	3,914	1,593	0	262,784	

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)	
M	0.625	1,138	0	0	0	1,138		1
M	0.750	1,261	9	0	0	1,270		2
M	1.000	637	28	0	0	665		3
M	1.250	22	0	0	0	22		4
M	1.500	26	0	0	0	26		5
M	2.000	55	0	0	0	55		6
M	3.000	2	0	0	0	2		7
M	4.000	7	0	0	0	7		8
M	6.000	11	2	0	0	13		9
M	8.000	13	1	0	0	14		10
M	10.000	1	0	0	0	1		11
Total Utility		3,173	40	0	0	3,213	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	2,602	24	11	0	2,615	342	1
0.750	514	32	0	0	546	60	2
1.000	41	2	0	0	43	6	3
1.500	42	3	1	0	44	5	4
2.000	33	0	1	0	32	1	5
3.000	3	0	0	0	3	0	6
4.000	2	0	0	0	2	0	7
6.000	1	0	0	0	1	0	8
8.000	1	0	0	0	1	0	9
Total:	3,239	61	13	0	3,287	414	

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	2,355	148	1	4	0	107	2,615	1
0.750	452	51	3	2	0	38	546	2
1.000	3	27	2	5	0	6	43	3
1.500	0	31	3	7	0	3	44	4
2.000	0	17	5	4	0	6	32	5
3.000	0	0	1	1	0	1	3	6
4.000	0	0	1	0	0	1	2	7
6.000	0	0	0	1	0	0	1	8
8.000	0	0	0	1	0	0	1	9
Total:	2,810	274	16	25	0	162	3,287	

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	360	12	3		369	2
Total Fire Hydrants	360	12	3	0	369	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	190
Number of distribution system valves end of year:	608
Number of distribution valves operated during year:	14

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 913, less firms applied for energy efficient rebates (per review)
ele

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

All adjustments shown in the general plant were from getting rid of the
common plant.

Water Mains (Page W-17)

New mains contributed by developer, per review. ele

Water Services (Page W-18)

New services are billed at Cz-1. Larger than one inch are actual cost, per
review. ele

Meters (Page W-19)

Per review, firm hired to test 6-inch and 8-inch in-line in 2000. ele

Hydrants and Distribution System Valves (Page W-20)

The number of distribution valves operated during the year was low due to a
heavy construction and plant maintenance

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	4,701,767	1
Total Sales of Electricity	4,701,767	
Other Operating Revenues		
Forfeited Discounts (450)	2,997	2
Miscellaneous Service Revenues (451)	960	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	33,369	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,630	7
Total Other Operating Revenues	39,956	
Total Operating Revenues	4,741,723	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	3,748,105	8
Transmission Expenses (560-573)	373	9
Distribution Expenses (580-598)	247,599	10
Customer Accounts Expenses (901-905)	68,685	11
Sales Expenses (911-916)	13,558	12
Administrative and General Expenses (920-932)	211,429	13
Total Operation and Maintenance Expenses	4,289,749	
Other Expenses		
Depreciation Expense (403)	240,770	14
Amortization Expense (404-407)	0	15
Taxes (408)	152,581	16
Total Other Expenses	393,351	
Total Operating Expenses	4,683,100	
NET OPERATING INCOME	58,623	

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	2,997	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,997	
Miscellaneous Service Revenues (451):		
ELECTRIC TURN ONS	960	3
Total Miscellaneous Service Revenues (451)	960	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTAL OF POLES	33,369	5
Total Rent from Electric Property (454)	33,369	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	2,630	7
Total Other Electric Revenues (456)	2,630	

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)	3,748,105	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	3,748,105	
Total Power Production Expenses	3,748,105	
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)	373	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	373	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	50,311	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)	31,509	52
Overhead Line Expenses (583)	24,049	53
Underground Line Expenses (584)	21,137	54
Street Lighting and Signal System Expenses (585)	21,540	55
Meter Expenses (586)	8,793	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)		58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	170	61
Maintenance of Station Equipment (592)	1,988	62
Maintenance of Overhead Lines (593)	86,064	63
Maintenance of Underground Lines (594)	564	64
Maintenance of Line Transformers (595)	1,299	65
Maintenance of Street Lighting and Signal Systems (596)		66
Maintenance of Meters (597)	175	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	247,599	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	19,893	69
Meter Reading Expenses (902)	13,015	70
Customer Records and Collection Expenses (903)	35,777	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	68,685	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	13,558	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	13,558	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,318	78
Office Supplies and Expenses (921)	49,188	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	34,203	81
Property Insurance (924)	11,697	82
Injuries and Damages (925)	7,806	83
Employee Pensions and Benefits (926)	81,632	84
Regulatory Commission Expenses (928)	2,896	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	1,377	87
Rents (931)		88
Maintenance of General Plant (932)	2,312	89
Total Administrative and General Expenses	211,429	
 Total Operation and Maintenance Expenses	4,289,749	

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		120,117	1
Social Security		24,879	2
Wisconsin Gross Receipts Tax		1,864	3
PSC Remainder Assessment		5,721	4
Other (specify): NONE			5
Total tax expense		152,581	

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			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208249	0.203839			3
County tax rate	mills		6.370807	4.311335			4
Local tax rate	mills		7.961768	7.799546			5
School tax rate	mills		11.590967	11.345496			6
Voc. school tax rate	mills		1.491748	1.460155			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		27.623539	25.120371			10
Less: state credit	mills		1.588011	1.462279			11
Net tax rate	mills		26.035528	23.658092			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.961768	7.799546			14
Combined School Tax Rate	mills		13.082715	12.805651			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.044483	20.605197			17
Total Tax Rate	mills		27.623539	25.120371			18
Ratio of Local and School Tax to Total	dec.		0.761832	0.820258			19
Total tax net of state credit	mills		26.035528	23.658092			20
Net Local and School Tax Rate	mills		19.834686	19.405750			21
Utility Plant, Jan. 1	\$	6,306,868	3,153,434	3,153,434			22
Materials & Supplies	\$	166,238	83,119	83,119			23
Subtotal	\$	6,473,106	3,236,553	3,236,553			24
Less: Plant Outside Limits	\$	166,748	83,374	83,374			25
Taxable Assets	\$	6,306,358	3,153,179	3,153,179			26
Assessment Ratio	dec.		0.970779	0.970779			27
Assessed Value	\$	6,122,080	3,061,040	3,061,040			28
Net Local & School Rate	mills		19.834686	19.405750			29
Tax Equiv. Computed for Current Year	\$	120,117	60,715	59,402			30
Tax Equivalent per 1994 PSC Report	\$	93,571					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	120,117					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	6,768		34
Structures and Improvements (361)	99,733		35
Station Equipment (362)	881,483	45,193	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	833,318	41,256	38
Overhead Conductors and Devices (365)	1,068,717	23,658	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	849,000	77,737	41
Line Transformers (368)	548,439	40,476	42
Services (369)	522,388	27,510	43
Meters (370)	234,234	19,851	44
Installations on Customers' Premises (371)	7,556	220	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	314,746	18,755	47
Total Distribution Plant	5,366,382	294,656	
GENERAL PLANT			
Land and Land Rights (389)	0	53,267	48
Structures and Improvements (390)	0	1,077,300	49
Office Furniture and Equipment (391)	0	28,504	50
Computer Equipment (391.1)	7,475	11,007	51
Transportation Equipment (392)	283,711	60,221	52
Stores Equipment (393)	336	2,611	53
Tools, Shop and Garage Equipment (394)	29,236	37,410	54
Laboratory Equipment (395)	32,714	3,071	55
Power Operated Equipment (396)	102,903	7,790	56
Communication Equipment (397)	0	12,192	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			6,768 34
Structures and Improvements (361)			99,733 35
Station Equipment (362)	9,845		916,831 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	6,827		867,747 38
Overhead Conductors and Devices (365)	6,426		1,085,949 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	8,321		918,416 41
Line Transformers (368)	5,306		583,609 42
Services (369)	1,897		548,001 43
Meters (370)	13,269		240,816 44
Installations on Customers' Premises (371)	97		7,679 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	19,407		314,094 47
Total Distribution Plant	71,395	0	5,589,643
GENERAL PLANT			
Land and Land Rights (389)			53,267 48
Structures and Improvements (390)			1,077,300 49
Office Furniture and Equipment (391)		13,825	42,329 50
Computer Equipment (391.1)		50,276	68,758 51
Transportation Equipment (392)	758	17,894	361,068 52
Stores Equipment (393)			2,947 53
Tools, Shop and Garage Equipment (394)	609	5,849	71,886 54
Laboratory Equipment (395)			35,785 55
Power Operated Equipment (396)		31,295	141,988 56
Communication Equipment (397)		4,735	16,927 57

ELECTRIC UTILITY PLANT IN SERVICE

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	1,320		58
Other Tangible Property (399)	0		59
Total General Plant	457,695	1,293,373	
Total utility plant in service directly assignable	5,824,077	1,588,029	
<u>Common Utility Plant Allocated to Electric Department</u>	442,597		60
 Total utility plant in service	6,266,674	1,588,029	

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)			1,320 58
Other Tangible Property (399)			0 59
Total General Plant	1,367	123,874	1,873,575
Total utility plant in service directly assignable	72,762	123,874	7,463,218
Common Utility Plant Allocated to Electric Department		(442,597)	0 60
Total utility plant in service	72,762	(318,723)	7,463,218

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)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	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	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	79,801	2.56%	1,403	27
Station Equipment (362)	451,930	2.86%	25,716	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	317,122	4.17%	35,467	30
Overhead Conductors and Devices (365)	273,441	3.33%	35,875	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	199,466	3.33%	29,427	33
Line Transformers (368)	102,308	3.33%	18,870	34
Services (369)	211,026	4.50%	24,084	35
Meters (370)	99,031	3.33%	7,910	36
Installations on Customers' Premises (371)	602	5.00%	381	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	110,176	4.78%	15,029	39
Total Distribution Plant	1,844,903		194,162	
GENERAL PLANT				
Structures and Improvements (390)	0	2.50%	15,621	40
Office Furniture and Equipment (391)	0	5.80%	2,889	41
Computer Equipment (391.1)	2,877	26.70%	16,363	42
Transportation Equipment (392)	115,675	15.00%	25,305	43
Stores Equipment (393)	200	5.80%	371	44
Tools, Shop and Garage Equipment (394)	12,963	5.80%	4,169	45
Laboratory Equipment (395)	8,158	5.80%	2,075	46
Power Operated Equipment (396)	20,749	15.00%	11,385	47
Communication Equipment (397)	0	15.00%	4,138	48
Miscellaneous Equipment (398)	1,228	5.80%	77	49
Other Tangible Property (399)	0	0.00%		50
Total General Plant	161,850		82,393	
Total accum. prov. directly assignable	2,006,753		276,555	

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	0	
361					81,204	27
362	9,845				467,801	28
363					0	29
364	6,827	4,581	1,258		342,439	30
365	6,426	4,469	2,060		300,481	31
366					0	32
367	8,321				220,572	33
368	5,306				115,872	34
369	1,897	2,261	252		231,204	35
370	13,269	78	488		94,082	36
371	97	94			792	37
372					0	38
373	19,407	979	3,109		107,928	39
	71,395	12,462	7,167	0	1,962,375	
390					15,621	40
391				11,793	14,682	41
391.1				19,329	38,569	42
392	758			6,804	147,026	43
393					571	44
394	609			2,449	18,972	45
395					10,233	46
396				17,595	49,729	47
397				1,599	5,737	48
398					1,305	49
399					0	50
	1,367	0	0	59,569	302,445	
	72,762	12,462	7,167	59,569	2,264,820	

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	253,933		51
Total accum. prov. for depreciation	<u><u>2,260,686</u></u>		<u><u>276,555</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)
				(253,933)	0 51
	72,762	12,462	7,167	(194,364)	2,264,820

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)	-1.71	179.06	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
UNDERGROUND	2.89	46.49	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		9.99	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			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
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0
Customers served at other than rural rates:	10
Farm	11
Nonfarm	95
Total	95
Total customers on rural lines at end of year	95

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	15,170	Wednesday	01/06/1999	18:00	8,471	1
February	02	14,805	Friday	02/05/1999	10:00	7,660	2
March	03	14,960	Monday	03/08/1999	10:00	8,385	3
April	04	14,585	Monday	04/05/1999	12:00	7,833	4
May	05	15,053	Monday	05/17/1999	12:00	8,220	5
June	06	19,395	Thursday	06/10/1999	14:00	9,253	6
July	07	20,336	Friday	07/23/1999	12:00	10,119	7
August	08	17,964	Friday	08/27/1999	15:00	9,231	8
September	09	17,978	Friday	09/03/1999	15:00	8,369	9
October	10	14,328	Monday	10/18/1999	10:00	8,148	10
November	11	14,940	Tuesday	11/30/1999	18:00	7,880	11
December	12	16,088	Monday	12/20/1999	19:00	8,765	12
Total		195,602				102,334	

System Name WISCONSIN PUBLIC POWER INC

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

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	102,334	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	102,334	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	97,894	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	97,894	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,440	27
Total Energy Losses	4,440	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.3387%	29
Total Disposition of Energy	102,334	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)	(f)
Residential Sales					
RESIDENTIAL SALES	RG-1	3,535	29,700		1
SECURITY LIGHTING	RL-1	57	49		2
Total Sales for Residential Sales		3,592	29,749		
Commercial & Industrial					
COMMERCIAL	CG-1	419	10,276		3
SMALL INDUSTRIAL	CP-1	37	12,577		4
LARGE INDUSTRIAL	CP-2	9	16,043		5
HUGE INDUSTRIAL	CP-3	2	27,126		6
MUNICIPAL WATER PLANT	MP-1	11	1,637		7
Total Sales for Commercial & Industrial		478	67,659		
Public Street & Highway Lighting					
CITY STREET LIGHTING	MS-1	1	486		8
Total Sales for Public Street & Highway Lighting		1	486		
Sales for Resale					
NONE					9
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		4,071	97,894		

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)	
		1,726,202	(36,731)	1,689,471	1
		5,103	(76)	5,027	2
0	0	1,731,305	(36,807)	1,694,498	
		610,477	(14,911)	595,566	3
38,743		580,498	(17,671)	562,827	4
37,121	42,126	689,815	(21,726)	668,089	5
57,642	60,653	1,060,821	(36,390)	1,024,431	6
		92,343	(3,451)	88,892	7
133,506	102,779	3,033,954	(94,149)	2,939,805	
		68,139	(675)	67,464	8
0	0	68,139	(675)	67,464	
				0	9
0	0	0	0	0	
133,506	102,779	4,833,398	(131,631)	4,701,767	

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		WPPI		1
Point of Delivery	Behind wastewater pl		WP&L Sub Station		2
Type of Power Purchased (firm, dump, etc.)	firm		Firm		3
Voltage at Which Delivered	69,000		69,000		4
Point of Metering	Behind wastewater pl		WP&L Sub		5
Total of 12 Monthly Maximum Demands -- kW	195,602		1		6
Average load factor	71.6657%		0.0000%		7
Total Cost of Purchased Power	3,748,105		1		8
Average cost per kWh	0.0366		0.0000		9
On-Peak Hours (if applicable)	7:00 - 21:00		7:00-21:00		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,874	4,596			12
February	3,834	3,825			13
March	4,310	4,075			14
April	4,006	3,827			15
May	3,767	4,453			16
June	4,651	4,602			17
July	4,739	5,379			18
August	4,570	4,660			19
September	4,086	4,283			20
October	3,880	4,268			21
November	3,888	3,992			22
December	4,455	4,311			23
Total kWh (000)	50,060	52,271	0	0	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

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	0					1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
none	0	a	0	0			1
						Total	<u><u>0</u></u>

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)			
Total					0	0	0	0	0

1

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	Comtech	Industrial	Main	South	West	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	2	1	1	4
Capacity of Transformers in kVA	5,000	5,000	10,000	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)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
Kwh Output						19

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						20
Voltage--High Side						21
Voltage--Low Side						22
Num. of Main Transformers in Operation						23
Capacity of Transformers in kVA						24
Number of Spare Transformers on Hand						25
15-Minute Maximum Demand in kW						26
Dt and Hr of Such Maximum Demand						27
Kwh Output						28

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	4,034	799	41,792	1
Acquired during year	128	7	2,767	2
Total	4,162	806	44,559	3
Retired during year	57	18	502	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,105	788	44,057	6
Number end of year accounted for as follows:				7
In customers' use	3,992	708	37,909	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	113	80	6,148	12
Total end of year	4,105	788	44,057	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				
Incandescent	300	1	1,260	1
Mercury Vapor	175	38	30,780	2
Sodium Vapor	100	388	186,240	3
Sodium Vapor	150	1	720	4
Total		428	219,000	
Ornamental				
Mercury Vapor	175	14	11,340	5
Sodium Vapor	100	1	480	6
Sodium Vapor	150	80	57,600	7
Sodium Vapor	250	137	156,180	8
Total		232	225,600	
Other				
Incandescent	300	13	1,260	9
Mercury Vapor	175	16	12,960	10
Sodium Vapor	50	31	7,440	11
Total		60	21,660	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

all distribution additions and retirements are normal construction amounts in 1999

all general plant additions are due to a office, warehouse and garage complex built in 1999

all adjustments in the general plant are due to the retirement of common plant accounts as of 1/1/99

Sales of Electricity by Rate Schedule (Page E-14)

NEW ELECTRIC RATES WILL BE INSTALLED AFTER THE METER READING DATE IN DECEMBER 1999
