



3013 (02-09-04)

ANNUAL REPORT

OF

Name: NEW LONDON ELECTRIC AND WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW LONDON ELECTRIC AND WATER UTILITY

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

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR STEPHEN M THOMPSON

Title: GENERAL MANAGER

Office Address:

400 EAST NORTH WATER STREET
P.O. BOX 304
NEW LONDON, WI 54961

Telephone: (920) 982 - 8516

Fax Number: (920) 982 - 8544

E-mail Address:

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

Name: AIMEE JAEGER

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: ajaeger@virchowkrause.com

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

Name: DUANE BROWN

Title: PRESIDENT

Office Address:

400 EAST NORTH WATER STREET
NEW LONDON, WI 54961

Telephone: (920) 982 - 8516

Fax Number: (920) 982 - 8544

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:

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532 EXT

E-mail Address: ajaeger@virchowkrause.com

Date of most recent audit report: 2/8/2002

Period covered by most recent audit: YEAR ENDED 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR JAMES J ULMAN

Title: ELECTRIC DEPARTMENT SUPERVISOR

Office Address:

400 EAST NORTH WATER STREET
NEW LONDON, WI 54961

Telephone: (920) 982 - 8516

Fax Number: (920) 982 - 8544

E-mail Address: julman@wppisys.org

Name of utility commission/committee: NEW LONDON UTILITY COMMISSION

Names of members of utility commission/committee:

- DUANE BROWN, PRESIDENT
- RUSS GERHARD
- SHAW JOHN
- DIANE RUDIE
- ROGER STEINGRABER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,432,852	9,986,871	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,377,570	8,232,149	2
Depreciation Expense (403)	586,684	527,284	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	523,373	469,320	5
Total Operating Expenses	9,487,627	9,228,753	
Net Operating Income	945,225	758,118	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	945,225	758,118	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	122,695	180,304	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	122,695	180,304	
Total Income	1,067,920	938,422	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	943	0	13
Total Miscellaneous Income Deductions	943	0	
Income Before Interest Charges	1,066,977	938,422	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	571,927	612,710	14
Amortization of Debt Discount and Expense (428)	119,443	113,143	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,970	2,711	18
Interest Charged to Construction--Cr. (432)		269,100	19
Total Interest Charges	693,340	459,464	
Net Income	373,637	478,958	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,014,307	6,558,031	20
Balance Transferred from Income (433)	373,637	478,958	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	16,489	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	10,202	6,193	25
Total Unappropriated Earned Surplus End of Year (216)	7,377,742	7,014,307	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	122,695	5
Total (Acct. 419):	122,695	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MISCELLANEOUS INCOME DEDUCTIONS	943	8
Total (Acct. 426):	943	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
OPERATING TRANSFERS TO MUNICIPAL FUNDS	10,202	12
Total (Acct. 439)--Debit:	10,202	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,247,937	9,184,915	0	0	10,432,852	1
Less: interdepartmental sales	0	67,492	0	0	67,492	2
Less: interdepartmental rents	0	51,600		0	51,600	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		31,744			31,744	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,247,937	9,034,079	0	0	10,282,016	

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	165,767		165,767	1
Electric operating expenses	289,480		289,480	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	28,909		28,909	8
Electric utility plant accounts	145,310		145,310	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	629,466	0	629,466	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	26,442,146	23,374,556	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,084,546	5,529,650	2
Net Utility Plant	20,357,600	17,844,906	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	20,357,600	17,844,906	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,872	1,872	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,872	1,872	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	292,417	462,552	8
Special Funds (125-128)	1,661,246	2,570,428	9
Total Other Property and Investments	1,953,663	3,032,980	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	307,737	320,125	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,385,997	1,189,777	15
Other Accounts Receivable (143)	277,489	47,816	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	28,248	28,028	18
Materials and Supplies (151-163)	355,685	347,516	19
Prepayments (165)	55,220	37,950	20
Interest and Dividends Receivable (171)	17,323	28,923	21
Accrued Utility Revenues (173)	252,580	268,698	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,680,279	2,268,833	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	612,963	720,812	24
Other Deferred Debits (182-186)	76,703	691,607	25
Total Deferred Debits	689,666	1,412,419	
Total Assets and Other Debits	25,681,208	24,559,138	

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)	1,822,096	752,177	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,377,742	7,014,307	28
Total Proprietary Capital	9,199,838	7,766,484	
LONG-TERM DEBT			
Bonds (221-222)	11,479,984	12,274,984	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	37,290	47,475	31
Total Long-Term Debt	11,517,274	12,322,459	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,236,140	676,956	33
Payables to Municipality (233)	84,333	74,005	34
Customer Deposits (235)	35,821	35,621	35
Taxes Accrued (236)	806,738	395,805	36
Interest Accrued (237)	64,393	66,539	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	37,580	23,703	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	2,265,005	1,272,629	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	5,165	5,165	43
Other Deferred Credits (253)	98,809	647,227	44
Total Deferred Credits	103,974	652,392	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	226,384	217,341	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	226,384	217,341	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,368,733	2,327,833	49
Total Liabilities and Other Credits	25,681,208	24,559,138	

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)	9,955,689	0	0	14,306,185	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)	427,167			1,753,105	7
Total Utility Plant	10,382,856	0	0	16,059,290	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,798,506	0	0	4,286,040	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	1,798,506	0	0	4,286,040	
Net Utility Plant	8,584,350	0	0	11,773,250	

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	1,643,289	3,886,361			5,529,650	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	168,249	418,435			586,684	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,790				8,790	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
Depreciation Clearing	773	43,182			43,955	12
Total credits	177,812	461,617	0	0	639,429	13
Debits during year						14
Book cost of plant retired	22,552	56,638			79,190	15
Cost of removal	43	5,300			5,343	16
Other debits (specify):						17
					0	18
Total debits	22,595	61,938	0	0	84,533	19
Balance End of Year	1,798,506	4,286,040	0	0	6,084,546	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Non-utility plant	1,872			1,872	2
Total Nonutility Property (121)	1,872	0	0	1,872	
Less accum. prov. depr. & amort. (122)	1,872			1,872	3
 Net Nonutility Property	 0	 0	 0	 0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			282,931		282,931	305,141	3
Total Electric Utility					282,931	305,141	

Account	Total End of Year	Amount Prior Year	
Electric utility total	282,931	305,141	1
Water utility (154)	72,754	42,375	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	355,685	347,516	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MRBS	1,441	428	3,550	1
1997 MRBS	17,822	428	168,559	2
1999 MRBS	12,321	428	440,854	3
Total			612,963	
Unamortized premium on debt (251)				
NONE				4
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	752,177	1
Changes during year (explain):		
BUSINESS PARK ELECTRIC LOOP	125,000	2
HENRY STREET BOOSTER STATION	478,304	3
WATER TOWER CONTRIBUTION FROM TIF	450,000	4
INDUSTRIAL PARK - SPURR ROAD	16,615	5
Balance end of year	<u>1,822,096</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1990 Mortgage Revenue Bonds	11/15/1990	12/01/2010	7.00%	0	1
1993 Mortgage Revenue Bonds	12/01/1993	12/01/2006	4.00%	719,984	2
1997 Construction III Bonds	10/17/1997	12/01/2017	6.00%	6,050,000	3
1999 MORTGAGE REVENUE BONDS	12/01/1999	03/02/2010	4.00%	4,710,000	4
Total Bonds (Account 221):				11,479,984	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 11,479,984

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1995 WPPI Loan	04/25/1995	04/27/2005	2.00%	37,290	1
Total for Account 224				37,290	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	395,805	1
Accruals:		
Charged water department expense	173,804	2
Charged electric department expense	349,569	3
Charged sewer department expense	2,955	4
Other (explain):		
Miscellaneous	6,117	5
Total Accruals and other credits	532,445	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	39,125	7
PSC Remainder Assessment	12,163	8
Other (explain):		
Gross Receipts Tax	70,224	9
Total payments and other debits	121,512	
Balance end of year	806,738	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1990 Bonds	0			0	1
1993 and 1997 Bonds	30,077	359,517	360,913	28,681	2
1999 MRB	17,739	211,537	212,868	16,408	3
Subtotal	47,816	571,054	573,781	45,089	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1995 WPPI loan	0	873	873	0	5
Subtotal	0	873	873	0	
Notes Payable (231)					
Customer Deposits	18,723	1,970	1,389	19,304	6
Subtotal	18,723	1,970	1,389	19,304	
Total	66,539	573,897	576,043	64,393	

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	1,679,097	648,736	0	0	0	2,327,833	1
Add credits during year:							
For Services	2,428	38,472				40,900	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,681,525	687,208	0	0	0	2,368,733	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
RESOURCE PROJECT RECEIVABLES	88,340	2
SPECIAL ASSESSMENT RECEIVABLE	204,077	3
Total (Acct. 124):	292,417	
Sinking Funds (125):		
1997 MRB MONEY MARKET	3,362	4
1990 MRB RESERVE	714,410	5
SPECIAL REDEMPTION FUND	250,000	6
1997 MRB RESERVE	149,755	7
Total (Acct. 125):	1,117,527	
Depreciation Fund (126):		
DEPRECIATION FUND	150,000	8
Total (Acct. 126):	150,000	
Other Special Funds (128):		
INTERNALLY RESTRICTED INVESTMENT ACCOUNTS	393,719	9
Total (Acct. 128):	393,719	
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	166,320	13
Electric	1,219,677	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	1,385,997	
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):		
POLL CONTACT REVENUE	38,643	19
INVESTMENT IN AMERICAN TRANSMISSION COMPANY RETURN	211,853	20
MISCELLANEOUS RECEIVABLES LESS THAN \$10,000	26,993	21
Total (Acct. 143):	277,489	
Receivables from Municipality (145):		
DELINQUENTS ON TAX ROLL	28,248	22
Total (Acct. 145):	28,248	
Prepayments (165):		
GROSS RECEIPTS TAX	55,220	23
Total (Acct. 165):	55,220	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND INVESTIGATION CHARGES	39,228	25
Total (Acct. 183):	39,228	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
DSM PROGRAM	37,475	28
Total (Acct. 186):	37,475	
Payables to Municipality (233):		
SHARED OPERATING COSTS	84,333	29
Total (Acct. 233):	84,333	
Other Deferred Credits (253):		
DSM AMORTIZATION IN RATES	61,258	30
PUBLIC BENEFITS	37,551	31
Total (Acct. 253):	98,809	

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	9,261,814	14,032,001	0	0	23,293,815	1
Materials and Supplies	57,564	294,036	0	0	351,600	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,720,897	4,086,200	0	0	5,807,097	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,680,311	667,972	0	0	2,348,283	6
Other (specify):					0	7
Average Net Rate Base	5,918,170	9,571,865	0	0	15,490,035	
Net Operating Income	258,129	687,096	0	0	945,225	8
Net Operating Income as a percent of Average Net Rate Base	4.36%	7.18%	N/A	N/A	6.10%	

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	1,287,136	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,196,024	3
Other (Specify):		4
Total Average Proprietary Capital	8,483,160	
Net Income		
Net Income	373,637	5
Percent Return on Proprietary Capital	4.40%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Account 231 - For purposes of the WEGS report, account 231 represents accrued interest on customer deposits.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

TO: Elaine Engelke
 Division of Water, Compliance and Consumer Affairs
 FROM: Aimee Jaeger, Senior Accountant
 DATE: February 8, 2003
 RE: New London Electric Utility 2001 Analytical Review DWCCA-4130-PJL

Our client, New London Electric Utility, has requested we respond to your letter dated January 9, 2003.

1. Account 367 - approximately \$67,000 for underground service at the Highway 45 bypass; approximately \$44,133 capitalized as part of the Wolf River project that included inventory materials, materials purchased and overhead allocated among 364, 365, 367 and 368; the remaining balance was the close out of multiple miscellaneous work orders throughout 2001 for underground services and related work; Account 368 - approximately \$85,000 capitalized as part of the Wolf River project that included inventory materials, materials purchased and overhead allocated among 364, 365, 367 and 368; the remaining balance was the close out of the miscellaneous work order for 2001 that had all transformer work and related materials and labor applied during 2001.
2. The date of DSM authorization is 11/9/00 - the date of the last electric rate increase prior to 12/31/01.
3. The utility is currently undergoing a meter replacement project where many of the older meters replaced are junked and replaced with new meters. Any new meters that are taken out of stock will be tested and re-used. A large amount of replacements were done in the last few years. In addition, 2001 was the first year the meter records were aggressively updated. The utility is also considering a large meter testing program to comply with administrative code requirements.

If you have any questions please feel free to call me at

January 3, 2003

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

2001 Analytical Review DWCCA-4130-PJL

Dear Mr. Thompson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Please provide more detail regarding the additions reported for Account 367, Underground Conductors and Devises and Account 368, Line Transformers

FINANCIAL SECTION FOOTNOTES

on page E-6 described in the footnotes as "normal routine additions" and follow this procedure in the future.

2. In the future, as directed in the Listing of Edit Check Results, please provide the date of the PSC authorization for the item reported in Account 186, Miscellaneous Deferred Debits on page F-19 described as "DSM Program".

3. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Not all of your meters have been tested at the appropriate frequency in recent years. If these meters are inaccurate, considerable revenue is lost. Please submit a plan within 60 days describing your efforts to bring your utility in compliance with the Wisconsin Administrative Code or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter.

We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\4130 New London.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

New London Utilities
New London, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin for New London Utilities, an enterprise fund of the City of New London, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the New London Utilities and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S
VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 8, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,231,701	1
Total Sales of Water	1,231,701	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	5,058	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,178	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,236	
Total Operating Revenues	1,247,937	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	7,592	8
Pumping Expenses (620-633)	131,164	9
Water Treatment Expenses (640-652)	46,245	10
Transmission and Distribution Expenses (660-678)	207,196	11
Customer Accounts Expenses (901-905)	19,199	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	236,359	14
Total Operation and Maintenance Expenses	647,755	
Other Operating Expenses		
Depreciation Expense (403)	168,249	15
Amortization Expense (404-407)		16
Taxes (408)	173,804	17
Total Other Operating Expenses	342,053	
Total Operating Expenses	989,808	
NET OPERATING INCOME	258,129	

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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

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	2,356	123,673	340,165	4
Commercial	268	51,109	103,911	5
Industrial	12	494,408	461,130	6
Total Metered Sales to General Customers (461)	2,636	669,190	905,206	
Private Fire Protection Service (462)	1		17,403	7
Public Fire Protection Service (463)	1		289,753	8
Other Sales to Public Authorities (464)	26	6,663	19,339	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,664	675,853	1,231,701	

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 or Fd-1)	289,753	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)	289,753	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	5,058	7
Total Miscellaneous Service Revenues (471)	5,058	
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	8,997	10
Other (specify):		
OTHER	2,181	11
Total Other Water Revenues (474)	11,178	
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)	6,518	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	174	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)	900	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	7,592	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	4,237	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	67,492	17
Pumping Labor and Expenses (624)	20,741	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	637	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	38,057	25
Total Pumping Expenses	131,164	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	6,661	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)	31,026	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	8,558	33
Total Water Treatment Expenses	46,245	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	4,546	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	1,462	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	967	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	8,485	43
Maintenance of Transmission and Distribution Mains (673)	131,406	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	25,219	46
Maintenance of Meters (676)	8,136	47
Maintenance of Hydrants (677)	26,906	48
Maintenance of Miscellaneous Plant (678)	69	49
Total Transmission and Distribution Expenses	207,196	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,793	51
Customer Records and Collection Expenses (903)	14,406	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	19,199	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	35,115	56
Office Supplies and Expenses (921)	16,840	57
Administrative Expenses Transferred--Credit (922)	15,197	58
Outside Services Employed (923)	61,056	59
Property Insurance (924)	1,020	60
Injuries and Damages (925)	4,800	61
Employee Pensions and Benefits (926)	69,189	62
Regulatory Commission Expenses (928)	132	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,366	65
Rents (931)	51,600	66
Maintenance of General Plant (932)	5,438	67
Total Administrative and General Expenses	236,359	
 Total Operation and Maintenance Expenses	 647,755	

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		162,572	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,955	2
Net property tax equivalent		159,617	
Social Security		12,687	3
PSC Remainder Assessment		1,500	4
Other (specify): NONE			5
Total tax expense		<u>173,804</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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie	Waupaca			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215400	0.220800			3
County tax rate	mills		5.518700	5.750100			4
Local tax rate	mills		7.716700	8.007500			5
School tax rate	mills		9.937300	10.184600			6
Voc. school tax rate	mills		2.030600	2.081100			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		25.418700	26.244100			10
Less: state credit	mills		1.440300	1.407300			11
Net tax rate	mills		23.978400	24.836800			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.716700	8.007500			14
Combined School Tax Rate	mills		11.967900	12.265700			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.684600	20.273200			17
Total Tax Rate	mills		25.418700	26.244100			18
Ratio of Local and School Tax to Total	dec.		0.774414	0.772486			19
Total tax net of state credit	mills		23.978400	24.836800			20
Net Local and School Tax Rate	mills		18.569211	19.186080			21
Utility Plant, Jan. 1	\$	9,419,287	5,532,569	3,886,718			22
Materials & Supplies	\$	42,375	42,375	0			23
Subtotal	\$	9,461,662	5,574,944	3,886,718			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	9,461,662	5,574,944	3,886,718			26
Assessment Ratio	dec.		0.915400	0.909300			27
Assessed Value	\$	8,637,496	5,103,304	3,534,193			28
Net Local & School Rate	mills		18.569211	19.186080			29
Tax Equiv. Computed for Current Year	\$	162,572	94,764	67,807			30
Tax Equivalent per 1994 PSC Report	\$	145,895					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	162,572					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	38,898		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	274,154		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	313,052	0	
PUMPING PLANT			
Land and Land Rights (320)	1,161		12
Structures and Improvements (321)	818,936	207,937	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	369,876	195,388	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,189,973	403,325	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,316		23
Total Water Treatment Plant	21,316	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18,055		24
Structures and Improvements (341)	12,176		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			38,898 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			274,154 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	313,052
PUMPING PLANT			
Land and Land Rights (320)			1,161 12
Structures and Improvements (321)			1,026,873 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			565,264 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	1,593,298
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			21,316 23
Total Water Treatment Plant	0	0	21,316
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			18,055 24
Structures and Improvements (341)			12,176 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	778,513		26
Transmission and Distribution Mains (343)	4,763,293	205,379	27
Fire Mains (344)	0		28
Services (345)	376,354	31,059	29
Meters (346)	343,203	34,826	30
Hydrants (348)	456,099	13,345	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,747,693	284,609	
GENERAL PLANT			
Land and Land Rights (389)	2,214		33
Structures and Improvements (390)	2,679		34
Office Furniture and Equipment (391)	7,287	292	35
Computer Equipment (391.1)	45,385		36
Transportation Equipment (392)	14,869	1,500	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	14,568	3,335	39
Laboratory Equipment (395)	17,400		40
Power Operated Equipment (396)	52,525		41
Communication Equipment (397)	138,979	81,371	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	295,906	86,498	
Total utility plant in service directly assignable	8,567,940	774,432	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,567,940	774,432	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			778,513	26
Transmission and Distribution Mains (343)	2,252	542,612	5,509,032	27
Fire Mains (344)			0	28
Services (345)	1,975	30,044	435,482	29
Meters (346)	17,995		360,034	30
Hydrants (348)	330	63,213	532,327	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	22,552	635,869	7,645,619	
GENERAL PLANT				
Land and Land Rights (389)			2,214	33
Structures and Improvements (390)			2,679	34
Office Furniture and Equipment (391)			7,579	35
Computer Equipment (391.1)			45,385	36
Transportation Equipment (392)		(774)	15,595	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			17,903	39
Laboratory Equipment (395)			17,400	40
Power Operated Equipment (396)			52,525	41
Communication Equipment (397)		774	221,124	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	382,404	
Total utility plant in service directly assignable	22,552	635,869	9,955,689	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	22,552	635,869	9,955,689	

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)	108,091	2.94%	8,060	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	108,091		8,060	
PUMPING PLANT				
Structures and Improvements (321)	107,327	2.50%	23,073	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	183,811	4.42%	20,667	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	291,138		43,740	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	18,102	8.33%	1,776	17
Total Water Treatment Plant	18,102		1,776	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	3,752	3.30%	402	18
Distribution Reservoirs and Standpipes (342)	267,803	2.00%	15,570	19
Transmission and Distribution Mains (343)	461,279	0.93%	47,766	20
Fire Mains (344)	0			21
Services (345)	161,294	2.09%	8,484	22
Meters (346)	126,908	5.00%	17,581	23
Hydrants (348)	60,072	1.59%	7,858	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,081,108		97,661	

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					116,151	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	116,151	
321					130,400	8
322					0	9
323					0	10
324					0	11
325					204,478	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	334,878	
331					0	16
332					19,878	17
	0	0	0	0	19,878	
341					4,154	18
342					283,373	19
343	2,252			3,026	509,819	20
344					0	21
345	1,975			(1,003)	166,800	22
346	17,995	43			126,451	23
348	330			(2,023)	65,577	24
349					0	25
	22,552	43	0	0	1,156,174	

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)	2,421	2.50%	67	26
Office Furniture and Equipment (391)	7,204	5.88%	621	27
Computer Equipment (391.1)	29,133	25.00%	2,485	28
Transportation Equipment (392)	11,803	10.56%	1,568	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	11,383	6.67%	1,083	31
Laboratory Equipment (395)	7,432	6.67%	1,161	32
Power Operated Equipment (396)	43,134	6.07%	3,188	33
Communication Equipment (397)	32,340	9.09%	16,402	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	144,850		26,575	
Total accum. prov. directly assignable	1,643,289		177,812	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,643,289		 177,812	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					2,488	26
391					7,825	27
391.1					31,618	28
392					13,371	29
393					0	30
394					12,466	31
395					8,593	32
396					46,322	33
397					48,742	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	171,425	
	22,552	43	0	0	1,798,506	
					0	38
	22,552	43	0	0	1,798,506	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			64,207	64,207	1
February			54,473	54,473	2
March			64,492	64,492	3
April			63,373	63,373	4
May			62,424	62,424	5
June			57,683	57,683	6
July			63,091	63,091	7
August			64,933	64,933	8
September			64,211	64,211	9
October			66,713	66,713	10
November			62,070	62,070	11
December			62,772	62,772	12
Total annual pumpage	0	0	750,442	750,442	
Less: Water sold				675,853	13
Volume pumped but not sold				74,589	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				11,554	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				11,554	19
Volume pumped but unaccounted for				63,035	20
Percent of water lost				8%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,288	23
Date of maximum: 9/25/2001					24
Cause of maximum:					25
Heavy industrial usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,195	26
Date of minimum: 12/24/2001					27
Total KWH used for pumping for the year				1,146,879	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH WELL	1	117	16	84,000	Yes	1
WYMAN STREET WELL	2	170	16	84,000	Yes	2
WEST WELL	3	129	18	70,000	Yes	3
OSHKOSH STREET WELL	4	165	16	178,000	Yes	4
DOUGLAS STREET WELL	5	144	16	455,000	Yes	5
INDUSTRIAL PARK WELL	6	128	24	476,000	Yes	6
MOSQUITO HILL	7	290	17	1,000,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	13
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	FLORAL HILL	INDUSTRIAL PARK	SMITH STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1987	1977	1959	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	120	85	6
Total capacity in gallons (actual)	400,000	300,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	58.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	172	0	0	0	172	1	
M	D	1.250	366	0	0	0	366	2	
M	D	1.500	362	0	0	0	362	3	
M	D	2.000	3,054	0	105	0	2,949	4	
M	D	4.000	24,272	0	476	0	23,796	5	
M	D	6.000	102,443	24	586	0	101,881	6	
P	D	6.000	0	587			587	7	
M	D	8.000	70,585	0	88	0	70,497	8	
P	D	8.000	0	6,778			6,778	9	
M	D	10.000	5,766	0	0	0	5,766	10	
M	D	12.000	36,660	527	0	0	37,187	11	
M	D	14.000	10	0	0	0	10	12	
M	D	16.000	7,956	0	0	0	7,956	13	
Total Within Municipality			251,646	7,916	1,255	0	258,307		
Total Utility			251,646	7,916	1,255	0	258,307		

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	0.750	1,662	0	12	0	1,650		1
L	0.750	362	0	5	0	357		2
M	1.000	346	49	1	0	394		3
M	1.250	10	0	0	0	10		4
M	1.500	16	0	1	0	15		5
M	2.000	94	3	1	0	96		6
P	2.000		3			3		7
M	3.000	7	0	0	0	7		8
P	4.000		1			1		9
M	4.000	1	0	1	0	0		10
P	6.000	1	1	0	0	2		11
P	8.000		1			1		12
M	8.000	3	0	0	0	3		13
P	12.000		1			1		14
Total Utility		2,502	59	21	0	2,540	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 (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,224	0	205	(16)	1,003	0	1
0.750	1,608	360	6	(180)	1,782	23	2
1.000	66	8	3	(10)	61	0	3
1.250	6	0	0	(4)	2	0	4
1.500	23	1	0	1	25	0	5
2.000	61	5	1	(16)	49	0	6
3.000	17	0	0	(3)	14	1	7
4.000	13	0	1	(2)	10	0	8
6.000	0	1	0	0	1		9
8.000	0	0	0	0	0	0	10
Total:	3,018	375	216	(230)	2,947	24	

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	973	27	1	0	0	2	1,003	1
0.750	1,519	68	11	9	0	175	1,782	2
1.000	1	40	4	4	0	12	61	3
1.250	0	2	0	0	0	0	2	4
1.500	0	21	1	1	0	2	25	5
2.000	1	29	5	9	1	4	49	6
3.000	0	4	1	2	1	6	14	7
4.000	0	1	2	3	0	4	10	8
6.000			0	0		1	1	9
8.000	0	0	0	0	0	0	0	10
Total:	2,494	192	25	28	2	206	2,947	

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	415	16	3		428	2
Total Fire Hydrants	415	16	3	0	428	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	961
Number of distribution system valves end of year:	957
Number of distribution valves operated during year:	206

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 614 - Completed well rehab in 1999 and 2000 resulting in minimal maintenance done in 2001.

Account 624 - All charges to account are labor related. Labor is recorded based on actual time sheets and can fluctuate from year to year based on where time is actually spent.

Account 633 - Well #5 was damaged by lightning as well as receiving chlorination treatment. Well #1,2,3,4,6 had pump repairs and Well #3 had motor repair.

Account 642 - Increase due to testing samples for the chlorination treatment of Well #5.

Account 652 - There are a few minor repair charged to the account but most of the expense is labor related. Labor is recorded based on actual time sheets and can fluctuate from year to year based on where time is actually spent.

Account 673 - In 2001, the utility experienced less main breaks causing the expenses to decrease.

Account 675 - Account charges are mostly labor which varies from year to year. The utility is starting the process of mapping services in the system

Account 677 - Less maintenance was performed on hydrants in 2001.

Account 926 - Wisconsin Retirement and health insurance costs were higher in 2001. In prior years, pensions and benefits have not been allocated between water and electric based on labor. In 2001, Management has adjusted allocations to follow labor.

Water Utility Plant in Service (Page W-08)

Adjustments to accounts 392 and 397 are to properly classify transportation equipment.

Adjustments to accounts 343, 345 and 348 made to classify completed construction not classified balance from prior years.

Account 321 and 325 - Increase due to the addition of a Booster Pump Station.

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

Account 391 - Account is overdepreciated in 2001. No more depreciation will be charged to the account in 2002.

Water Mains (Page W-17)

All main additions were financed by the utility.

Water Services (Page W-18)

Service additions were financed by the utility and by contributions from developers and the municipality.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

The adjustments are due to an actual count of meters done in 2001.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	9,038,826	1
Total Sales of Electricity	9,038,826	
Other Operating Revenues		
Forfeited Discounts (450)	51,705	2
Miscellaneous Service Revenues (451)	1,925	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	38,684	5
Interdepartmental Rents (455)	51,600	6
Other Electric Revenues (456)	2,175	7
Total Other Operating Revenues	146,089	
Total Operating Revenues	9,184,915	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	6,977,537	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	301,377	10
Customer Accounts Expenses (901-905)	100,350	11
Sales Expenses (911-916)	39,000	12
Administrative and General Expenses (920-932)	311,551	13
Total Operation and Maintenance Expenses	7,729,815	
Other Expenses		
Depreciation Expense (403)	418,435	14
Amortization Expense (404-407)		15
Taxes (408)	349,569	16
Total Other Expenses	768,004	
Total Operating Expenses	8,497,819	
NET OPERATING INCOME	687,096	

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	51,705	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	51,705	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	1,925	3
Total Miscellaneous Service Revenues (451)	1,925	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTS FROM ELECTRIC PROPERTY	38,684	5
Total Rent from Electric Property (454)	38,684	
Interdepartmental Rents (455):		
INTERDEPARTMENTAL RENTS	51,600	6
Total Interdepartmental Rents (455)	51,600	
Other Electric Revenues (456):		
OTHER	2,175	7
Total Other Electric Revenues (456)	2,175	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	6,977,537	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	6,977,537	
Total Power Production Expenses	6,977,537	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	46,587	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)	46,587	52
Overhead Line Expenses (583)	1,147	53
Underground Line Expenses (584)	1,259	54
Street Lighting and Signal System Expenses (585)	1,197	55
Meter Expenses (586)	2,147	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	28,988	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	73,255	62
Maintenance of Overhead Lines (593)	98,861	63
Maintenance of Underground Lines (594)	1,218	64
Maintenance of Line Transformers (595)	14	65
Maintenance of Street Lighting and Signal Systems (596)		66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)	117	68
Total Distribution Expenses	301,377	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	25,818	70
Customer Records and Collection Expenses (903)	32,023	71
Uncollectible Accounts (904)	31,744	72
Miscellaneous Customer Accounts Expenses (905)	10,765	73
Total Customer Accounts Expenses	100,350	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	39,000	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	39,000	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	39,988	78
Office Supplies and Expenses (921)	26,857	79
Administrative Expenses Transferred -- Credit (922)	54,399	80
Outside Services Employed (923)	74,078	81
Property Insurance (924)	1,200	82
Injuries and Damages (925)	7,200	83
Employee Pensions and Benefits (926)	190,356	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)	9,382	86
Miscellaneous General Expenses (930)	19,042	87
Rents (931)		88
Maintenance of General Plant (932)	16,611	89
Total Administrative and General Expenses	311,551	
 Total Operation and Maintenance Expenses	7,729,815	

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		242,244	1
Social Security		26,438	2
Wisconsin Gross Receipts Tax		70,224	3
PSC Remainder Assessment		10,663	4
Other (specify): NONE			5
Total tax expense		<u>349,569</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie	Waupaca			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215400	0.220800			3
County tax rate	mills		5.518700	5.750100			4
Local tax rate	mills		7.716700	8.007500			5
School tax rate	mills		9.937300	10.184600			6
Voc. school tax rate	mills		2.030600	2.081100			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		25.418700	26.244100			10
Less: state credit	mills		1.440300	1.407300			11
Net tax rate	mills		23.978400	24.836800			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.716700	8.007500			14
Combined School Tax Rate	mills		11.967900	12.265700			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.684600	20.273200			17
Total Tax Rate	mills		25.418700	26.244100			18
Ratio of Local and School Tax to Total	dec.		0.774414	0.772486			19
Total tax net of state credit	mills		23.978400	24.836800			20
Net Local and School Tax Rate	mills		18.569211	19.186080			21
Utility Plant, Jan. 1	\$	13,955,269	10,133,469	3,821,800			22
Materials & Supplies	\$	305,141	305,141	0			23
Subtotal	\$	14,260,410	10,438,610	3,821,800			24
Less: Plant Outside Limits	\$	109,192	79,883	29,309			25
Taxable Assets	\$	14,151,218	10,358,727	3,792,491			26
Assessment Ratio	dec.		0.915400	0.909300			27
Assessed Value	\$	12,930,891	9,482,379	3,448,512			28
Net Local & School Rate	mills		18.569211	19.186080			29
Tax Equiv. Computed for Current Year	\$	242,244	176,080	66,163			30
Tax Equivalent per 1994 PSC Report	\$	194,209					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	242,244					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)	6,000	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			6,000 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	44,037		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	166,432		29
Overhead Conductors and Devices (356)	155,409		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	371,878	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	78,879		34
Structures and Improvements (361)	163,820		35
Station Equipment (362)	4,778,052	2,709	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,200,238	24,897	38
Overhead Conductors and Devices (365)	1,483,324	29,820	39
Underground Conduit (366)	264,296		40
Underground Conductors and Devices (367)	1,796,104	242,954	41
Line Transformers (368)	1,027,288	179,982	42
Services (369)	514,046	33,798	43
Meters (370)	276,085	8,174	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	430,573		47
Total Distribution Plant	12,012,705	522,334	
GENERAL PLANT			
Land and Land Rights (389)	15,685		48
Structures and Improvements (390)	631,091		49
Office Furniture and Equipment (391)	42,088		50
Computer Equipment (391.1)	132,961	5,454	51
Transportation Equipment (392)	402,925	2,555	52
Stores Equipment (393)	550		53
Tools, Shop and Garage Equipment (394)	43,258	2,142	54
Laboratory Equipment (395)	17,852		55
Power Operated Equipment (396)	72,684		56
Communication Equipment (397)	14,140	72,521	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			44,037 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			166,432 29
Overhead Conductors and Devices (356)			155,409 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	371,878
DISTRIBUTION PLANT			
Land and Land Rights (360)			78,879 34
Structures and Improvements (361)			163,820 35
Station Equipment (362)			4,780,761 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	15,538		1,209,597 38
Overhead Conductors and Devices (365)	21,510		1,491,634 39
Underground Conduit (366)			264,296 40
Underground Conductors and Devices (367)	2,839		2,036,219 41
Line Transformers (368)			1,207,270 42
Services (369)	3,112		544,732 43
Meters (370)	676		283,583 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,672		427,901 47
Total Distribution Plant	46,347	0	12,488,692
GENERAL PLANT			
Land and Land Rights (389)			15,685 48
Structures and Improvements (390)			631,091 49
Office Furniture and Equipment (391)			42,088 50
Computer Equipment (391.1)			138,415 51
Transportation Equipment (392)			405,480 52
Stores Equipment (393)			550 53
Tools, Shop and Garage Equipment (394)	2,472		42,928 54
Laboratory Equipment (395)			17,852 55
Power Operated Equipment (396)	5,490		67,194 56
Communication Equipment (397)	2,329		84,332 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,373,234	82,672	
Total utility plant in service directly assignable	13,757,817	605,006	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	13,757,817	605,006	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	10,291	0	1,445,615
Total utility plant in service directly assignable	56,638	0	14,306,185
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	56,638	0	14,306,185

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)	23,975	2.86%	1,259
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	107,656	3.45%	5,742
Overhead Conductors and Devices (356)	91,333	3.33%	5,175
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	<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					25,234	20
354					0	21
355					113,398	22
356					96,508	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	222,964		12,176	
DISTRIBUTION PLANT				
Structures and Improvements (361)	17,047	2.86%	4,685	27
Station Equipment (362)	1,139,855	2.86%	136,695	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	291,027	3.66%	44,100	30
Overhead Conductors and Devices (365)	309,319	2.97%	44,178	31
Underground Conduit (366)	56,612	2.50%	6,607	32
Underground Conductors and Devices (367)	298,357	3.40%	65,150	33
Line Transformers (368)	302,991	3.33%	37,205	34
Services (369)	156,026	3.80%	20,117	35
Meters (370)	133,268	3.33%	9,318	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	93,705	3.87%	16,611	39
Total Distribution Plant	2,798,207		384,666	
GENERAL PLANT				
Structures and Improvements (390)	208,455	2.94%	18,554	40
Office Furniture and Equipment (391)	35,140	8.33%	3,506	41
Computer Equipment (391.1)	132,961	20.00%	5,454	42
Transportation Equipment (392)	382,334	10.00%	23,146	43
Stores Equipment (393)	605	5.00%		44
Tools, Shop and Garage Equipment (394)	36,163	6.67%	2,874	45
Laboratory Equipment (395)	9,812	10.00%	1,785	46
Power Operated Equipment (396)	48,638	10.00%	6,994	47
Communication Equipment (397)	11,082	5.00%	2,462	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	865,190		64,775	
Total accum. prov. directly assignable	3,886,361		461,617	

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	235,140	
361					21,732	27
362					1,276,550	28
363					0	29
364	15,538	2,900			316,689	30
365	21,510	1,400			330,587	31
366					63,219	32
367	2,839				360,668	33
368					340,196	34
369	3,112				173,031	35
370	676	100			141,810	36
371					0	37
372					0	38
373	2,672	900			106,744	39
	46,347	5,300	0	0	3,131,226	
390					227,009	40
391					38,646	41
391.1					138,415	42
392					405,480	43
393					605	44
394	2,472				36,565	45
395					11,597	46
396	5,490				50,142	47
397	2,329				11,215	48
398					0	49
399					0	50
	10,291	0	0	0	919,674	
	56,638	5,300	0	0	4,286,040	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>3,886,361</u></u>		<u><u>461,617</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	56,638	5,300	0	0	4,286,040

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)	2.00	41.00	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
SECONDARY UNDER 600 VOLTS		68.40	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		3.10	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
SECONDARY UNDER 600 VOLTS		0.50	8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

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	1
Nonfarm	160
Total	161
Total customers on rural lines at end of year	161

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	26,426	Wednesday	01/03/2001	18:00	15,819	1
February	02	26,400	Wednesday	02/21/2001	10:00	14,463	2
March	03	26,376	Wednesday	03/14/2001	11:00	16,033	3
April	04	26,288	Monday	04/30/2001	14:00	14,676	4
May	05	28,142	Thursday	05/17/2001	14:00	15,359	5
June	06	30,663	Thursday	06/14/2001	14:00	15,410	6
July	07	32,275	Tuesday	07/31/2001	15:00	16,492	7
August	08	33,781	Thursday	08/09/2001	14:00	17,419	8
September	09	28,971	Friday	09/07/2001	14:00	14,968	9
October	10	26,441	Tuesday	10/02/2001	14:00	15,607	10
November	11	26,068	Thursday	11/15/2001	10:00	14,785	11
December	12	26,893	Wednesday	12/05/2001	17:00	15,260	12
Total		338,724				186,291	

System Name New London Utilities

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

Type of Reading	Supplier
15 minutes integrated	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	186,291	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	186,291	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	180,513	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	1,147	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	1,147	23
Total Sold and Used	181,660	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,631	27
Total Energy Losses	4,631	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.4859%	29
Total Disposition of Energy	186,291	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	RG-1	3,134	26,141		1
Total Sales for Residential Sales		3,134	26,141		
Commercial & Industrial					
COMMERCIAL	CG-1	400	14,449		2
PUBLIC AUTHORITY	CG-1	51	1,585		3
INDUSTRIAL - LARGE POWER	CP-1	9	4,137		4
INDUSTRIAL - LARGE POWER	CP-2	9	9,557		5
INDUSTRIAL - LARGE POWER TIME OF DAY	CP-3	7	28,724		6
INDUSTRIAL - INDUSTRIAL POWER TIME OF DAY	CP-4	2	94,337		7
INTERDEPARTMENTAL	MP-1	1	1,004		8
Total Sales for Commercial & Industrial		479	153,793		
Public Street & Highway Lighting					
STREET LIGHT SERVICE	MS-1	16	579		9
Total Sales for Public Street & Highway Lighting		16	579		
Sales for Resale					
NONE					10
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		3,629	180,513		

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)	
		1,758,053	52,469	1,810,522	1
0	0	1,758,053	52,469	1,810,522	
		963,296	30,640	993,936	2
		111,922	3,341	115,263	3
		219,967	8,274	228,241	4
		482,918	20,873	503,791	5
		1,329,192	57,630	1,386,822	6
		3,664,873	201,228	3,866,101	7
		65,208	2,284	67,492	8
0	0	6,837,376	324,270	7,161,646	
		65,580	1,078	66,658	9
0	0	65,580	1,078	66,658	
				0	10
0	0	0	0	0	
0	0	8,661,009	377,817	9,038,826	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Main Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	34,500				4
Point of Metering	Main Substation				5
Total of 12 Monthly Maximum Demands -- kW	367,666				6
Average load factor	69.4082%				7
Total Cost of Purchased Power	6,922,217				8
Average cost per kWh	0.0372				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,637	8,182			12
February	6,933	7,530			13
March	7,597	8,436			14
April	7,059	7,617			15
May	7,541	7,818			16
June	7,403	8,007			17
July	7,652	8,840			18
August	8,739	8,680			19
September	6,623	8,345			20
October	7,785	7,821			21
November	7,047	7,737			22
December	6,768	8,492			23
Total kWh (000)	88,784	97,505			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	█	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		48
Based on Total Coal Used at Plant		49
Based on Coal Used Solely in Electric Generation		50
Average BTU per kWh Net Generation		51
Total Cost of Fuel (Oil and/or Coal)		52
per kWh Net Generation (\$)		53
		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
Total		0	0	0	0	0	1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Douglas	High Schoo	Ind. Park	Main East	Main West	1
Voltage--High Side	34,500	34,500	34,000	34,500	34,500	2
Voltage--Low Side	2,400	480	2,400	2,400	2,400	3
Num. Main Transformers in Operation	1	1	3	0	0	4
Capacity of Transformers in kVA	5,000	2,500	15,000	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	North	SE#1	SE#2	SE#3	Steel King	16
Voltage--High Side	34,500	34,500	34,500	24,500	34,500	17
Voltage--Low Side	2,400	2,400	2,400	2,400	480	18
Num. of Main Transformers in Operation	1	1	1	1	1	19
Capacity of Transformers in kVA	5,000	5,000	5,000	7,500	2,500	20
Number of Spare Transformers on Hand	0	0	0	0	1	21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	Werner					31
Voltage--High Side	138,000					32
Voltage--Low Side	34,500					33
Num. of Main Transformers in Operation	1					34
Capacity of Transformers in kVA	36,000					35
Number of Spare Transformers on Hand	0					36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						39

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,775	922	62,630	1
Acquired during year	59	24	9,475	2
Total	3,834	946	72,105	3
Retired during year	10			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	3,824	946	72,105	6
Number end of year accounted for as follows:				7
In customers' use	3,701	815	62,774	8
In utility's use	40	30	1,141	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	83	101	8,190	12
Total end of year	3,824	946	72,105	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	221	116,416	1
Sodium Vapor	250	168	222,167	2
Total		389	338,583	
Ornamental				
Mercury Vapor	175	19	15,705	3
Mercury Vapor	250	2	2,702	4
Sodium Vapor	50	56	14,126	5
Sodium Vapor	100	146	76,331	6
Sodium Vapor	250	58	68,391	7
Total		281	177,255	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 592 - In 2001, two tap changes were done at the Southeast and Mair plant substations.

Account 593 - Tree trimming charges in 2001 were approximately \$14,000 more than 2000.

Account 904 - In September of 2001, the utility commission approved a delinquent customer write off. No write off has been approved since June of 1993.

Account 913 - The expense dropped in 2001 do to bugeting requirements.

Account 921 - Charges to the account include telephone, office supplies, software support, etc. The utility did incur some sharges for web site development in 2001 that were not incurred in 2000.

Account 923 - The utility had rate work performed in 2000. Minor follow-up rate work was performed in 2001 causing the expense to decline in 2001.

Electric Utility Plant in Service (Page E-06)

Account 367 and 368 - Increase is due to normal routine additions financed by the utility and by developers and the municipality.

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

Account 393 - Account is overdepreciated in 2001. No more depreciation will be charged to the account in 2002.
