



3013 (01-06-12)

**ANNUAL REPORT**

OF

Name: WAUPUN UTILITIES

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Principal Office: 817 S MADISON ST  
P.O. BOX 431  
WAUPUN, WI 53963-0431

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For the Year Ended: DECEMBER 31, 2013

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**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.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

**SIGNATURE PAGE**

I JARED OOSTERHOUSE of  
(Person responsible for accounts)

WAUPUN UTILITIES, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/17/2014  
(Date)

BUSINESS/FINANCE MANAGER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** WAUPUN UTILITIES

**Utility Address:** 817 S MADISON ST  
P.O. BOX 431  
WAUPUN, WI 53963-0431

**When was utility organized?** 11/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.waupunutilities.com

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**Utility employee in charge of correspondence concerning this report:**

**Name:** JARED OOSTERHOUSE

**Title:** BUSINESS/FINANCE MANAGER

**Office Address:**

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

**Telephone:** (920) 324 - 7920

**Fax Number:** (920) 324 - 7922

**Email Address:** joosterhouse@wppienergy.org

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

**Name:** BILL BUCHHOLZ

**Title:** COMMISSION PRESIDENT

**Office Address:**

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

**Telephone:** (920) 324 - 9736

**Fax Number:**

**Email Address:** buchholzlaw@charter.net

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

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

**Name:** AARON WORTHMAN

**Title:** PARTNER

**Office Address:** BAKER TILLY

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

**Telephone:** (608) 240 - 2412

**Fax Number:** (608) 249 - 8532

**Email Address:** aworthman@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 4/23/2013

**Period covered by most recent audit:** CALENDAR YEAR 2012

**Names and titles of utility management including manager or superintendent:**

**Name:** RANDY POSTHUMA

**Title:** GENERAL MANAGER

**Office Address:**

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

**Telephone:** (920) 324 - 7920

**Fax Number:** (920) 324 - 7922

**Email Address:** rposthuma@wppienergy.org

**Name of utility commission/committee:** WAUPUN UTILITIES COMMISSION

**Names of members of utility commission/committee:**

- MR WILLIAM BUCHHOLZ, COMMISSION PRESIDENT
- MR JOE HEERINGA, COMMISSIONER
- MR JEFF HOMAN, COMMISSIONER
- MR MIKE JOHNSON, ALDERPERSON
- MR PETE KACZMARSKI, ALDERPERSON
- MR RYAN MIELKE, ALDERPERSON
- MR MIKE THURMER, COMMISSIONER

**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 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:**

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email 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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	13,041,698	13,017,020	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	10,099,650	10,216,028	2
Depreciation Expense (403)	968,183	969,904	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	727,709	674,484	5
<b>Total Operating Expenses</b>	<b>11,795,542</b>	<b>11,860,416</b>	
<b>Net Operating Income</b>	<b>1,246,156</b>	<b>1,156,604</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,246,156</b>	<b>1,156,604</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,011	1,800	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	(9,675)	28,928	10
Miscellaneous Nonoperating Income (421)	70,735	2,475	11
<b>Total Other Income</b>	<b>62,071</b>	<b>33,203</b>	
<b>Total Income</b>	<b>1,308,227</b>	<b>1,189,807</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(18,146)	(18,146)	12
Other Income Deductions (426)	68,903	67,805	13
<b>Total Miscellaneous Income Deductions</b>	<b>50,757</b>	<b>49,659</b>	
<b>Income Before Interest Charges</b>	<b>1,257,470</b>	<b>1,140,148</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	459,592	482,429	14
Amortization of Debt Discount and Expense (428)	247,711	40,769	15
Amortization of Premium on Debt--Cr. (429)	5,021	8,915	16
Interest on Debt to Municipality (430)	11,088	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	14,979	0	19
<b>Total Interest Charges</b>	<b>698,391</b>	<b>514,283</b>	
<b>Net Income</b>	<b>559,079</b>	<b>625,865</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,490,709	14,862,094	20
Balance Transferred from Income (433)	559,079	625,865	21
Miscellaneous Credits to Surplus (434)	0	2,750	22
Miscellaneous Debits to Surplus--Debit (435)	205,849	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>15,843,939</b>	<b>15,490,709</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	13,041,698	0	13,041,698	1
<b>Total (Acct. 400):</b>	<b>13,041,698</b>	<b>0</b>	<b>13,041,698</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	10,099,650	0	10,099,650	2
<b>Total (Acct. 401-402):</b>	<b>10,099,650</b>	<b>0</b>	<b>10,099,650</b>	
<b>Depreciation Expense (403):</b>				
Derived	968,183	0	968,183	3
<b>Total (Acct. 403):</b>	<b>968,183</b>	<b>0</b>	<b>968,183</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	727,709	0	727,709	5
<b>Total (Acct. 408):</b>	<b>727,709</b>	<b>0</b>	<b>727,709</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,246,156</b>	<b>0</b>	<b>1,246,156</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	1,011	0	1,011	8
<b>Total (Acct. 415-416):</b>	<b>1,011</b>	<b>0</b>	<b>1,011</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
NONE	(9,675)		(9,675)	11
<b>Total (Acct. 419):</b>	<b>(9,675)</b>	<b>0</b>	<b>(9,675)</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		1,441	1,441	* 12
Contributed Plant - Electric		69,294	69,294	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>70,735</b>	<b>70,735</b>	
<b>TOTAL OTHER INCOME:</b>	<b>(8,664)</b>	<b>70,735</b>	<b>62,071</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(18,146)	0	(18,146)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(18,146)</b>	<b>0</b>	<b>(18,146)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	32,276	32,276	17
Depreciation Expense on Contributed Plant - Electric	0	36,627	36,627	18
NONE			0	19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>68,903</b>	<b>68,903</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(18,146)</b>	<b>68,903</b>	<b>50,757</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	459,592	0	459,592	20
<b>Total (Acct. 427):</b>	<b>459,592</b>	<b>0</b>	<b>459,592</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE	247,711		247,711	21
<b>Total (Acct. 428):</b>	<b>247,711</b>	<b>0</b>	<b>247,711</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE	5,021		5,021	22
<b>Total (Acct. 429):</b>	<b>5,021</b>	<b>0</b>	<b>5,021</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	11,088	0	11,088	23
<b>Total (Acct. 430):</b>	<b>11,088</b>	<b>0</b>	<b>11,088</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE	14,979		14,979	25
<b>Total (Acct. 432):</b>	<b>14,979</b>	<b>0</b>	<b>14,979</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>698,391</b>	<b>0</b>	<b>698,391</b>	
<b>NET INCOME:</b>	<b>557,247</b>	<b>1,832</b>	<b>559,079</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	13,459,935	2,030,774	15,490,709	26
<b>Total (Acct. 216):</b>	<b>13,459,935</b>	<b>2,030,774</b>	<b>15,490,709</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	557,247	1,832	559,079	27
<b>Total (Acct. 433):</b>	<b>557,247</b>	<b>1,832</b>	<b>559,079</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE	0		0	28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
LOSS ON DISPOSITION OF PLANT ASSETS	205,849		205,849	* 29
<b>Total (Acct. 435)--Debit:</b>	<b>205,849</b>	<b>0</b>	<b>205,849</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>13,811,333</b>	<b>2,032,606</b>	<b>15,843,939</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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**Details of Income Statement Accounts (Page F-02)**

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.**

Account 435 - Amount represents the loss on retirement and disposition of electric and water meters that were replaced during our AMI conversion in 2013.

**If Water Utility Plant in Service - Contributed Plant total additions in the current year and the amount reported as Miscellaneous Nonoperating Income (421), Contributed Plant - Water varies by more than 10%, please explain.**

Account 421 Contributed Plant - Water agrees with water utility plant in service - contributed plant total additions.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		10,156			10,156	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		9,145			9,145	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>9,145</b>	<b>0</b>	<b>0</b>	<b>9,145</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>1,011</b>	<b>0</b>	<b>0</b>	<b>1,011</b>	

## 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	2,591,556	10,450,142	0	0	13,041,698	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	61	249			310	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>2,591,495</b>	<b>10,449,893</b>	<b>0</b>	<b>0</b>	<b>13,041,388</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	209,057	38,784	247,841	1
Electric operating expenses	240,031	62,828	302,859	2
Gas operating expenses	0		0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	316,517	67,158	383,675	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	170,797	12,279	183,076	8
Electric utility plant accounts	111,621	34,230	145,851	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	3,306	0	3,306	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	215,279	(215,279)	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>1,266,608</b>	<b>0</b>	<b>1,266,608</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	6.0	1
Electric	8.0	2
Gas		3
Sewer	6.0	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	37,116,176	36,497,284	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	12,201,316	11,525,561	2
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
<b>Total Net Utility Plant</b>	<b>24,914,860</b>	<b>24,971,723</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	2,357,327	2,509,027	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	358,434	361,501	11
<b>Total Other Property and Investments</b>	<b>2,715,761</b>	<b>2,870,528</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,034,106	827,444	12
Special Deposits (134)	0	0	13
Working Funds (135)	0	492	14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,116,457	1,052,438	17
Other Accounts Receivable (143)	121,889	112,446	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	18,287	88,621	20
Plant Materials and Operating Supplies (154)	209,596	228,894	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	4,452	6,902	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>2,504,787</b>	<b>2,317,237</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	247,711	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	20,098	34
<b>Total Deferred Debits</b>	<b>0</b>	<b>267,809</b>	
<b>Total Assets and Other Debits</b>	<b>30,135,408</b>	<b>30,427,297</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,138,583	959,071	35
Appropriated Earned Surplus (215)	(43,909)	(43,909)	36
Unappropriated Earned Surplus (216)	15,843,939	15,490,709	37
<b>Total Proprietary Capital</b>	<b>16,938,613</b>	<b>16,405,871</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	11,145,000	11,075,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>11,145,000</b>	<b>11,075,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	786,176	1,566,080	42
Payables to Municipality (233)	493,820	576,123	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	155,172	158,478	46
Tax Collections Payable (241)	4,401	4,363	47
Miscellaneous Current and Accrued Liabilities (242)	157,530	166,061	48
<b>Total Current and Accrued Liabilities</b>	<b>1,597,099</b>	<b>2,471,105</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	1,518	6,539	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	453,178	468,782	51
<b>Total Deferred Credits</b>	<b>454,696</b>	<b>475,321</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>30,135,408</b>	<b>30,427,297</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	20,608,483	0	0	15,888,801	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	19,181,167	0	0	14,903,840	2
Utility Plant in Service - Contributed Plant (101.2)	1,947,198	0	0	1,037,359	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	45,594			1,018	8
<b>Total Utility Plant</b>	<b>21,173,959</b>	<b>0</b>	<b>0</b>	<b>15,942,217</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,054,351	0	0	6,220,755	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	408,378	0	0	517,832	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>5,462,729</b>	<b>0</b>	<b>0</b>	<b>6,738,587</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>15,711,230</b>	<b>0</b>	<b>0</b>	<b>9,203,630</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

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)	
<b>Balance first of year (111.1)</b>	4,776,736	5,885,831			<b>10,662,567</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	497,504	470,679			<b>968,183</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	25,637				<b>25,637</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	333	3,368			<b>3,701</b>	<b>10</b>
Other credits (specify):						<b>11</b>
DEPRECIATION CLEARED	13,133	114,203			<b>127,336</b>	<b>12</b>
LOSS ON DISPOSAL OF PLANT ASSETS	32,097	195,448			<b>227,545</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>568,704</b>	<b>783,698</b>	<b>0</b>	<b>0</b>	<b>1,352,402</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	290,734	445,750			<b>736,484</b>	<b>18</b>
Cost of removal	355	3,024			<b>3,379</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>291,089</b>	<b>448,774</b>	<b>0</b>	<b>0</b>	<b>739,863</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>5,054,351</b>	<b>6,220,755</b>	<b>0</b>	<b>0</b>	<b>11,275,106</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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)	
<b>Balance first of year (111.2)</b>	376,102	486,881			<b>862,983</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	32,276	36,627			<b>68,903</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	337			<b>337</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>32,276</b>	<b>36,964</b>	<b>0</b>	<b>0</b>	<b>69,240</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	5,547			<b>5,547</b>	<b>18</b>
Cost of removal	0	466			<b>466</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>6,013</b>	<b>0</b>	<b>0</b>	<b>6,013</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>408,378</b>	<b>517,832</b>	<b>0</b>	<b>0</b>	<b>926,210</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<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)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			162,987		162,987	185,669	3
<b>Total Electric Utility</b>					<b>162,987</b>	<b>185,669</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	162,987	185,669	1
Water utility (154)	46,609	43,225	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
<b>Total Materials and Supplies</b>	<b>209,596</b>	<b>228,894</b>	

## 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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2007 REVENUE BONDS	220,900	428	0	1
2008 REVENUE BONDS	686	428	0	2
2009 REVENUE BONDS	5,625	428	0	3
2012 REVENUE BONDS	20,500	428	0	4
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
2009 REVENUE BONDS	5,021	429	1,518	5
<b>Total</b>			<b>1,518</b>	

**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	959,071	1
<b>Changes during year (explain):</b>		
114 SHALER DR PRIMARY URD AND SOUTH END SHALER PRIMARY URD	179,512	2
<b>Balance end of year</b>	<b><u>1,138,583</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2007 REVENUE BONDS	08/28/2007	09/01/2027	4.72%	9,435,000	<b>1</b>
2009 REVENUE BONDS	07/29/2009	03/01/2014	3.99%	310,000	<b>2</b>
2012 REVENUE BONDS	12/06/2012	03/01/2016	2.41%	1,400,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>11,145,000</b>	

## 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)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	402,597	2
Charged electric department expense	331,413	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>734,010</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	675,429	6
Social Security taxes	42,501	7
PSC Remainder Assessment	12,729	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	3,351	9
<b>Total payments and other debits</b>	<b>734,010</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 235.

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)	
<b>Bonds (221)</b>					
2007 REVENUE BONDS - WATER	111,595	322,101	327,175	<b>106,521</b>	1
2007 REVENUE BONDS - ELECTRIC	34,855	100,604	102,189	<b>33,270</b>	2
2009 REVENUE BONDS - WATER	4,129	6,538	8,877	<b>1,790</b>	3
2009 REVENUE BONDS - ELECTRIC	5,405	8,562	11,623	<b>2,344</b>	4
2008 REVENUE BONDS - WATER	13,582	(9,841)	3,741	<b>0</b>	5
2012 REVENUE BONDS - WATER		17,744	11,243	<b>6,501</b>	6
2012 REVENUE BONDS - ELECTRIC		13,884	9,138	<b>4,746</b>	7
<b>Subtotal</b>	<b>169,566</b>	<b>459,592</b>	<b>473,986</b>	<b>155,172</b>	
<b>Advances from Municipality (223)</b>					
WATER BONDS PLANT	(11,088)	11,088		<b>0</b>	* 8
<b>Subtotal</b>	<b>(11,088)</b>	<b>11,088</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			<b>0</b>	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			<b>0</b>	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>158,478</b>	<b>470,680</b>	<b>473,986</b>	<b>155,172</b>	

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## INTEREST ACCRUED (ACCT. 237)

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**Interest Accrued (Acct. 237) (Page F-20)**

**If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.**

Account 223 - A negative balance in the interest accrued account as of 12/31/12 requires a interest accrued balance entered to return a zero balance. This interest accrued balance is combined with the 2008 Revenue Bonds - Water balance. The end of year balance for both the 2008 Revenue Bonds - Water and the Water Bonds Plant is zero.

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
PRINCIPAL AND INTEREST REDEMPTION FUND	955,321	3
BOND RESERVE	1,402,006	4
<b>Total (Acct. 125):</b>	<b>2,357,327</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
SURPLUS	358,434	6
<b>Total (Acct. 128):</b>	<b>358,434</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	201,620	9
Electric	914,837	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>1,116,457</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	121,889	* 14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>121,889</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	18,287	* 16
<b>Total (Acct. 145):</b>	<b>18,287</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO SEWER UTILITY	493,820	* 23
<b>Total (Acct. 233):</b>	<b>493,820</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	181,462	24
COMMITMENT TO COMMUNITY FUNDS	5,600	25
OTHER POST EMPLOYMENT BENEFITS	259,605	26
DEFERRED REVENUES	6,511	27
<b>Total (Acct. 253):</b>	<b>453,178</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### Detail of Other Balance Sheet Accounts (Page F-22)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143 - Amount represents billings by the water and electric utilities for construction, merchandising, and jobbing efforts.

Account 145 - Amount represents total delinquent water and electric utility bills placed on the tax roll.

Account 233 - Amount represents interfund loan amounts due to the sewer utility by the electric utility.

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## 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 contributed plant in service, 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	18,898,561	14,873,829	0	0	<b>33,772,390</b>	<b>1</b>
Materials and Supplies	44,917	174,328	0	0	<b>219,245</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	4,915,543	6,053,293	0	0	<b>10,968,836</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	75,764	114,770	0	0	<b>190,534</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>13,952,171</b>	<b>8,880,094</b>	<b>0</b>	<b>0</b>	<b>22,832,265</b>	
Net Operating Income	706,473	539,683	0	0	<b>1,246,156</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.06%</b>	<b>6.08%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.46%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	79,372	120,236	0	0	<b>199,608</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	7,215	10,931	0	0	<b>18,146</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>72,157</b>	<b>109,305</b>	<b>0</b>	<b>0</b>	<b>181,462</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,536,680	2,573,511	1
<b>Total Sales of Water</b>	<b>2,536,680</b>	<b>2,573,511</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	6,683	6,618	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	48,193	31,079	5
<b>Total Other Operating Revenues</b>	<b>54,876</b>	<b>37,697</b>	
<b>Total Operating Revenues</b>	<b>2,591,556</b>	<b>2,611,208</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	22,774	8,668	6
Pumping Expenses (620-633)	99,715	116,488	7
Water Treatment Expenses (640-652)	405,007	222,922	8
Transmission and Distribution Expenses (660-678)	145,747	169,656	9
Customer Accounts Expenses (901-906)	94,385	96,028	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	223,653	263,134	12
<b>Total Operation and Maintenance Expenses</b>	<b>991,281</b>	<b>876,896</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	497,504	497,994	13
Amortization Expense (404-407)		0	14
Taxes (408 )	396,298	372,662	15
<b>Total Other Operating Expenses</b>	<b>893,802</b>	<b>870,656</b>	
<b>Total Operating Expenses</b>	<b>1,885,083</b>	<b>1,747,552</b>	
<b>NET OPERATING INCOME</b>	<b>706,473</b>	<b>863,656</b>	

## 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 (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Customers column.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
Multifamily Residential (460.5 )				5
Irrigation (460.6 )				6
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	2,955	106,207	1,241,888	7
Commercial (461.2 )	346	39,616	348,137	8
Industrial (461.3 )	13	23,361	139,859	9
Public Authority (461.4 )	14	3,380	31,481	10
Multifamily Residential (461.5 )				11
Irrigation (461.6 )				12
<b>Total Metered Sales to General Customers (461)</b>	<b>3,328</b>	<b>172,564</b>	<b>1,761,365</b>	
Private Fire Protection Service (462 )	31		35,202	13
Public Fire Protection Service (463 )	3,328		740,113	14
Other Water Sales (465 )				15
Sales for Resale (466 )		0	0	16
Interdepartmental Sales (467 )				17
<b>Total Sales of Water</b>	<b>6,687</b>	<b>172,564</b>	<b>2,536,680</b>	

**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				1
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	740,113	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>740,113</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	6,683	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>6,683</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
WATER PLANT GENERATOR CAPACITY CONTRACT	20,996	9
MISCELLANEOUS SERVICE REVENUE	4,264	10
Return on net investment in meters charged to sewer department	22,933	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>48,193</b>	

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## OTHER OPERATING REVENUES (WATER)

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on net investment in meters charged to sewer department increased to \$22,933 with the new meters and AMI technology placed in service in 2013.

Water Plant Generator Capacity Contract - Amount reported includes \$20,996 for selling water treatment facility standby generator capacity to WPPI Energy.

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## 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)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	22,774	8,668	* 10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
<b>Total Source of Supply Expenses</b>	<b>22,774</b>	<b>8,668</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	98,894	97,685	16
Pumping Labor and Expenses (624)	102	2,967	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	340	0	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	7,923		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	379	7,913	24
<b>Total Pumping Expenses</b>	<b>99,715</b>	<b>116,488</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	38,913	40,089	25
Chemicals (641)	59,425	82,435	* 26
Operation Labor and Expenses (642)	95,495	90,684	27
Miscellaneous Expenses (643)	28	686	28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	36		31
Maintenance of Water Treatment Equipment (652)	211,146	8,992	* 32
<b>Total Water Treatment Expenses</b>	<b>405,007</b>	<b>222,922</b>	

## 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)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	5,259	0	35
Meter Expenses (663)	2,690	7,783	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	40,352	30,836	42
Maintenance of Transmission and Distribution Mains (673)	41,267	65,415	* 43
Maintenance of Services (675)	39,639	32,583	44
Maintenance of Meters (676)	10,421	10,092	45
Maintenance of Hydrants (677)	6,119	22,947	* 46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>145,747</b>	<b>169,656</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	22,916	25,201	48
Meter Reading Expenses (902)	5,841	10,707	49
Customer Records and Collection Expenses (903)	65,567	60,010	50
Uncollectible Accounts (904)	61	110	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>94,385</b>	<b>96,028</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	14,166	12,906	55
Office Supplies and Expenses (921)	48,816	50,171	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	36,286	36,489	58
Property Insurance (924)	10,406	7,384	59
Injuries and Damages (925)	903	15,319	* 60
Employee Pensions and Benefits (926)	94,276	126,901	* 61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

## 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)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	489	731	<b>64</b>
Rents (931)		0	<b>65</b>
Maintenance of General Plant (932)	18,311	13,233	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>223,653</b>	<b>263,134</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>991,281</b>	<b>876,896</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 926 - Expense decreased due to a reduction in the net OPEB obligation, and due to a vacant position being unfilled for 6 months during 2013.

Account 641 - Expense decreased due to less water being treated and switching to a lower cost provider.

Account 925 - Expense decreased due to no claims in the past history and dividends received for no claims offset expense.

Account 652 - Reverse osmosis membrane filters were replaced at the water treatment plant.

Account 673 - With the conversion to AMI technology, the water utility crew spent a significant amount of time removing and installing new water meters reducing time spent on routine maintenance.

Account 614 - Expense increased due to a scheduled maintenance on well #2.

Account 677 - Waupun Utilities completed a Unidirectional Hydrant Flushing program in 2012.

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### 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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		382,260	353,778	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,297	3,094	2
<b>Net property tax equivalent</b>		<b>375,963</b>	<b>350,684</b>	
Social Security		17,789	19,927	3
PSC Remainder Assessment		2,546	2,051	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>396,298</b>	<b>372,662</b>	

## 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 (total of utility financed and contributed plant), 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			Dodge	Fond du Lac			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.161189	0.160845			3
County tax rate	mills		5.287727	5.556355			4
Local tax rate	mills		6.515124	6.510929			5
School tax rate	mills		10.854841	10.831695			6
Voc. school tax rate	mills		1.490222	1.487043			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>24.309103</b>	<b>24.546867</b>			<b>10</b>
Less: state credit	mills		1.613799	1.712261			11
<b>Net tax rate</b>	mills		<b>22.695304</b>	<b>22.834606</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.515124</b>	<b>6.510929</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.345063</b>	<b>12.318738</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.860187</b>	<b>18.829667</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.309103</b>	<b>24.546867</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.775849</b>	<b>0.767090</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.695304</b>	<b>22.834606</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.608123</b>	<b>17.516208</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>20,608,483</b>	10,304,241	10,304,242			22
Materials & Supplies	\$	<b>43,225</b>	21,613	21,612			23
<b>Subtotal</b>	\$	<b>20,651,708</b>	<b>10,325,854</b>	<b>10,325,854</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>20,651,708</b>	<b>10,325,854</b>	<b>10,325,854</b>			<b>26</b>
Assessment Ratio	dec.		1.052840	1.055090			27
<b>Assessed Value</b>	\$	<b>21,766,177</b>	<b>10,871,472</b>	<b>10,894,705</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.608123</b>	<b>17.516208</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>382,260</b>	<b>191,426</b>	<b>190,834</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	113,479					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>382,260</b>					<b>34</b>
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	742				742	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	731,211				731,211	8
Supply Mains (316)	207,515				207,515	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>939,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>939,468</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	20,765				20,765	11
Structures and Improvements (321)	603,601				603,601	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	402,576				402,576	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>1,026,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,026,942</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	25,334				25,334	17
Structures and Improvements (331)	3,602,594				3,602,594	18
Sand or Other Media Filtration Equipment (332)	1,378,374				1,378,374	19
Membrane Filtration Equipment (333)	1,782,825				1,782,825	20
Other Water Treatment Equipment (334)	410,535				410,535	21
<b>Total Water Treatment Plant</b>	<b>7,199,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,199,662</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	2,154				2,154	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	542,925				542,925	24
Transmission and Distribution Mains (343)	4,839,584	91,758	918		4,930,424	25
Services (345)	939,714	25,628			965,342	26
Meters (346)	680,341	707,421	203,580		1,184,182	27
Hydrants (348)	535,634	22,671	389		557,916	28

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>7,540,352</b>	<b>847,478</b>	<b>204,887</b>	<b>0</b>	<b>8,182,943</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	58,619				58,619	30
Structures and Improvements (390)	893,245				893,245	31
Office Furniture and Equipment (391)	62,695	1,959	3,665		60,989	32
Computer Equipment (391.1)	174,656	6,508	82,182		98,982	33
Transportation Equipment (392)	193,262				193,262	34
Stores Equipment (393)	1,893				1,893	35
Tools, Shop and Garage Equipment (394)	84,095				84,095	36
Laboratory Equipment (395)	5,395				5,395	37
Power Operated Equipment (396)	60,072				60,072	38
Communication Equipment (397)	38,498				38,498	39
SCADA Equipment (397.1)	337,102				337,102	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>1,909,532</b>	<b>8,467</b>	<b>85,847</b>	<b>0</b>	<b>1,832,152</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,615,956</b>	<b>855,945</b>	<b>290,734</b>	<b>0</b>	<b>19,181,167</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>18,615,956</b>	<b>855,945</b>	<b>290,734</b>	<b>0</b>	<b>19,181,167</b>	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,443,613				1,443,613	25
Services (345)	334,199	1,441			335,640	26
Meters (346)	0				0	27
Hydrants (348)	158,945				158,945	28

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,936,757</b>	<b>1,441</b>	<b>0</b>	<b>0</b>	<b>1,938,198</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	8,333				8,333	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	667				667	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,945,757</b>	<b>1,441</b>	<b>0</b>	<b>0</b>	<b>1,947,198</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,945,757</b>	<b>1,441</b>	<b>0</b>	<b>0</b>	<b>1,947,198</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	295,431	2.90%	21,205	4
Supply Mains (316)	88,997	1.80%	3,735	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>384,428</b>		<b>24,940</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	239,149	3.20%	19,315	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	137,697	4.40%	17,713	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>376,846</b>		<b>37,028</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	629,919	3.20%	115,283	12
Sand or Other Media Filtration Equipment (332)	245,145	3.30%	45,486	13
Membrane Filtration Equipment (333)	317,077	3.30%	58,833	14
Other Water Treatment Equipment (334)	73,015	3.30%	13,548	15
<b>Total Water Treatment Plant</b>	<b>1,265,156</b>		<b>233,150</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	264,453	1.90%	10,038	17
Transmission and Distribution Mains (343)	776,084	1.30%	63,505	18
Services (345)	339,121	2.90%	27,623	19
Meters (346)	280,228	5.50%	51,274 *	20
Hydrants (348)	106,254	2.20%	12,029	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,766,140</b>		<b>164,469</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	208,564	2.90%	25,904	23
Office Furniture and Equipment (391)	43,445	5.80%	3,587	24
Computer Equipment (391.1)	174,655	26.70%	6,175	25
Transportation Equipment (392)	144,843	10.00%	10,416	26
Stores Equipment (393)	1,538	5.80%	110	27
Tools, Shop and Garage Equipment (394)	70,657	5.80%	4,877	28
Laboratory Equipment (395)	1,364	5.80%	313	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

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					316,636	4
316					92,732	5
317					0	6
	0	0	0	0	409,368	
321					258,464	7
323					0	8
325					155,410	9
326					0	10
328					0	11
	0	0	0	0	413,874	
331					745,202	12
332					290,631	13
333					375,910	14
334					86,563	15
	0	0	0	0	1,498,306	
341					0	16
342					274,491	17
343	918				838,671	18
345					366,744	19
346	203,580			32,097	160,019 *	20
348	389	355			117,539	21
349					0	22
	204,887	355	0	32,097	1,757,464	
390					234,468	23
391	3,665				43,367	24
391.1	82,182		333		98,981	25
392					155,259	26
393					1,648	27
394					75,534	28
395					1,677	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	50,761	10.00%	2,717	<b>30</b>
Communication Equipment (397)	38,497	15.00%		<b>31</b>
SCADA Equipment (397.1)	249,842	6.70%	22,586	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>984,166</b>		<b>76,685</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,776,736</b>		<b>536,272</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>4,776,736</b>		<b>536,272</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					53,478	30
397					38,497	31
397.1					272,428	32
398					0	33
	85,847	0	333	0	975,337	
	290,734	355	333	32,097	5,054,349	
					0	34
	290,734	355	333	32,097	5,054,349	

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)**

**If Adjustments for any account are nonzero, please explain.**

Account 346 - Loss on disposition of plant assets.

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	227,915	1.30%	18,767	18
Services (345)	111,739	2.90%	9,713	19
Meters (346)	0	0.00%		20
Hydrants (348)	34,735	2.20%	3,497	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>374,389</b>		<b>31,977</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	1,452	2.90%	241	23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	261	10.00%	58	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

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
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					246,682	18
345					121,452	19
346					0	20
348					38,232	21
349					0	22
	0	0	0	0	406,366	
390					1,693	23
391					0	24
391.1					0	25
392					319	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>1,713</b>		<b>299</b>	
<b>Total accum. prov. directly assignable</b>	<b>376,102</b>		<b>32,276</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
<b>Total accum. prov. for depreciation</b>	<b>376,102</b>		<b>32,276</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	2,012	
	0	0	0	0	408,378	
					0	34
	0	0	0	0	408,378	

## SOURCES OF WATER SUPPLY - 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			27,844	27,844	1
February			25,695	25,695	2
March			28,971	28,971	3
April			26,216	26,216	4
May			24,609	24,609	5
June			23,385	23,385	6
July			24,608	24,608	7
August			23,096	23,096	8
September			21,384	21,384	9
October			21,140	21,140	10
November			20,812	20,812	11
December			24,525	24,525	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>292,285</b>	<b>292,285</b>	

## WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	292,285	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>292,285</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	172,564	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>119,721</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	220	<b>8</b>
Gallons (000's) used for fire protection:	6,500	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	7,641	<b>10</b>
Gallons (000's) used for other system uses:	1,846	<b>11</b>
Subtotal Authorized System Uses:	<b>16,207</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	441	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	40,657	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>62,416</b>	<b>18</b>
Subtotal Water Losses:	<b>103,514</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>59%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>35%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
During 2013, we replaced every water meter in our system to new AMI technology. Through the process of replacing water meters, we identified eight services that were leaking at the curb stop. There are likely more leaky services in the system.		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
We have done everything we can to solve our water loss issues, including system surveys, engineering studies, and meter replacement. We will continue to focus on finding leaking services.		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,103	<b>29</b>
Date of maximum: 03/13/2013		<b>30</b>
Cause of maximum: Water main break		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	583	<b>33</b>
Date of minimum: 09/01/2013		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,473,525	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	14	<b>40</b>
Number of service breaks repaired this year:	6	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	10,800	<b>43</b>
Outside municipality?	100	<b>44</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Description (a)</b>	<b>WDNR Unique Well Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
AUTUMN AND HAWTHORNE	5	866	14	2,016,000	Yes	<b>1</b>
BACK OF PLANT	1	965	10	936,000	Yes	<b>2</b>
FRONT OF PLANT	2	611	12	936,000	Yes	<b>3</b>
SPRING AND AUTUMN	4	850	12	2,016,000	Yes	<b>4</b>
VLIET STREET	3	794	12	1,296,000	Yes	<b>5</b>

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## SOURCES OF WATER SUPPLY - SURFACE WATERS

Description (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	HIGH LIFT PUMP 1	HIGH LIFT PUMP 2	HIGH LIFT PUMP 3	1
Location	INSIDE PLANT	INSIDE PLANT	INSIDE PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FLO SERVE	FLO SERVE	FLO SERVE	5
Year Installed	2007	2007	2007	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	FLO SERV	FLO SERVE	FLO SERVE	9 10
Year Installed	2007	2007	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 1	WELL 2	WELL 3	15
Location	BACK OF PLANT	FRONT OF PLANT	VLIET STREET	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	GOULDS	FRANKLIN	LAYNE CHRISTENSEN	19
Year Installed	2003	2004	2004	20
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	21
Actual Capacity (gpm)	650	650	900	22
Pump Motor or Standby Engine Mfr	N/A	N/A	GENERAL ELECTRIC	23 24
Year Installed	2003	2004	2004	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	60	60	125	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 4	WELL 5		1
Location	WEST SPRING STREET	AUTUMN & HAWTHORNE		2
Purpose	P	P		3
Destination	T	T		4
Pump Manufacturer	LAYNE/CHRISTIANSEN	AMERICAN		5
Year Installed	2002	1999		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,375	1,475		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	CUMMINS		10
Year Installed	2002	1999		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	150	150		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

## RESERVOIRS, STANDPIPES AND ELEVATED TANKS

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. For primary material, use earthen, steel, concrete or other.
4. 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.

Description (a)	Identification Number (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity in Gallons (g)	
CENTRAL TOWER	1	1966	ET	STEEL	123	250000	<b>1</b>
RESERVOIR - PLANT	3	1941	R	CONCRETE	0	500000	<b>2</b>
WEST END TOWER	2	1992	ET	STEEL	148	400000	<b>3</b>

## WATER TREATMENT PLANT

1. Provide a generic description for (a). Do not give specific address or location.
2. Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
3. Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Other (e)	Fluoridated (f)	Point of Application (g)	1
WATER PLANT	2007	3	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input checked="" type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	N/A	1

**Notes:** REVERSE OSMOSIS WATER TREATMENT PLANT INCLUDES IRON FILTRATION (GREEN SAND)

## 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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	2,510				2,510	1
M	D	1.500	240				240	2
M	D	3.000	382				382	3
M	D	4.000	24,545				24,545	4
M	D	6.000	89,592		108		89,484	5
P	D	6.000	1,742	15			1,757	6
M	D	8.000	85,514				85,514	7
P	D	8.000	21,090	1,381			22,471	* 8
M	D	10.000	33,537				33,537	9
P	D	10.000	9,856				9,856	10
M	D	12.000	15,250				15,250	11
P	D	12.000	600				600	12
<b>Total Within Municipality</b>			<b>284,858</b>	<b>1,396</b>	<b>108</b>	<b>0</b>	<b>286,146</b>	
<b>Total Utility</b>			<b>284,858</b>	<b>1,396</b>	<b>108</b>	<b>0</b>	<b>286,146</b>	

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## WATER MAINS

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**Water Mains (Page W-21)**

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

Water Mains financed by City of Waupun (capital paid in by municipality) = 1,396, or \$91,758.

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## WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,087				1,087		1
M	0.750	1,081				1,081		2
M	1.000	1,231	3			1,234	2 *	3
M	1.250	24				24		4
M	1.500	35				35		5
M	2.000	69				69		6
M	3.000	2				2		7
P	4.000		3			3		* 8
M	4.000	7				7		9
P	6.000		4			4	2 *	* 10
M	6.000	17				17		11
M	8.000	14				14		12
M	10.000	1				1		13
<b>Total Utility</b>		<b>3,568</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>3,578</b>	<b>4</b>	

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## WATER SERVICES

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### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Water Services financed by City of Waupun (capital paid in by municipality) = 9, \$25,628.

Water services contributed by utility customer = 1, \$1,441.

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## 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.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,499	2,047	2,070	1	2477	0	1
0.750	734	646	633		747	0	2
1.000	54	47	47		54	0	3
1.500	62	4		2	68	1	4
2.000	29	2	4	(2)	25	4	5
3.000	3	1	1	1	4	1	6
4.000	0				0	0	7
6.000	1				1	0	* 8
8.000	1				1	0	* 9
<b>Total:</b>	<b>3,383</b>	<b>2,747</b>	<b>2,755</b>	<b>2</b>	<b>3377</b>	<b>6</b>	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply): \_\_\_\_\_

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

**METERS (cont.)**

4. Totals by size in Column (f) should equal same size totals in Column (o).  
 5. Explain all reported adjustments as a schedule footnote.  
 6. Do not include station meters in the meter inventory used to complete these tables.

**Classification of All Meters at End of Year by Customers**

<i>Size of Meter</i>	<i>Residential</i>	<i>Commercial</i>	<i>Industrial</i>	<i>Public Authority</i>	<i>Multifamily Residential</i>	<i>Irrigation</i>	<i>Wholesale</i>	<i>Inter-D or Utility Use</i>	<i>In Stock and Deduct Meters</i>	<i>Total</i>	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
0.625	2,306	148	0	1	0	0	0	0	22	<b>2477</b>	<b>1</b>
0.750	638	90	4		0	0	0	0	15	<b>747</b>	<b>2</b>
1.000	3	42	0	6	0	0	0	0	3	<b>54</b>	<b>3</b>
1.500	0	58	3	3	0	0	0	0	4	<b>68</b>	<b>4</b>
2.000	0	14	6	3	0	0	0	0	2	<b>25</b>	<b>5</b>
3.000	0	0	0	2	0	0	0	0	2	<b>4</b>	<b>6</b>
4.000	0	0	0	0	0	0	0	0	0	<b>0</b>	<b>7</b>
6.000	0	0	0	1	0	0	0	0	0	<b>1</b>	<b>8 *</b>
8.000	0	0	0	1	0	0	0	0	0	<b>1</b>	<b>9 *</b>
<b>Total:</b>	<b>2,947</b>	<b>352</b>	<b>13</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>	<b>3377</b>	

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## METERS

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### Meters (Page W-23)

**Explain all reported adjustments.**

Adjustments were made to reflect active meter and in stock meters as of the end of year.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

No. We have a 10" magnetic meter at our water plant that was installed when the plant was placed in service on 1/1/08.

**If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.**

We have one 6" and one 8" meter in our system. Both are used to meter the standby services to the Wisconsin State Prison Central Generating Plant. They have not used our water system since August 2001. We read the meters monthly for any usage and test the meters every five years.

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**METERS (cont.)**

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	439	5	1		443	2
<b>Total Fire Hydrants</b>	<b>439</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>443</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	1	*
Number of distribution system valves end of year:	812	
Number of distribution valves operated during year:	236	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-25)

#### General footnotes

Number of hydrants operated during the year - 1. The remaining hydrants were operated in 2012.

Number of distribution system valves operated during the year - 236. The distribution system valves not operated in 2013 will be operated in 2014.

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## LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	10	Water Plant			1
Wholesale Meter					2

## WATER CONSERVATION PROGRAMS

1. List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.  
 2. If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on ScheduleW-05 (Account 691 for class D utilities).

Item (a)	Expenditures (b)	Number of Rebates (c)
<b>Administrative and General Expenses</b>		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs		3
<b>Subtotal Administrative and General Expenses</b>	<b>0</b>	
<b>Customer Incentives</b>		
Residential Toilets		4
Multifamily/Commercial Toilets		5
Faucets		6
Showerheads		7
Clothes Washers		8
Dishwashers		9
Cost Sharing Projects (Nonresidential Customers)		10
Other Incentives		11
<b>Subtotal Customer Incentives</b>	<b>0</b>	
<b>Total Conservation Expenditures</b>	<b>0</b>	

## WATER CUSTOMERS SERVED

List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.

Location (a)	Customers End of Year (b)
<b>Dodge County</b>	
<b>Cities</b>	
WAUPUN	1,664
<b>Total Cities:</b>	<b>1,664</b>
<b>Total Dodge County:</b>	<b>1,664</b>
<b>Fond du Lac County</b>	
<b>Cities</b>	
WAUPUN	1,665
<b>Total Cities:</b>	<b>1,665</b>
<b>Total Fond du Lac County:</b>	<b>1,665</b>
<b>Total Company:</b>	<b>3,329</b>

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	10,363,582	10,321,354	1
<b>Total Sales of Electricity</b>	<b>10,363,582</b>	<b>10,321,354</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	17,583	17,236	2
Miscellaneous Service Revenues (451 )	4,259	3,322	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	64,718	63,900	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	0	0	7
<b>Total Other Operating Revenues</b>	<b>86,560</b>	<b>84,458</b>	
<b>Total Operating Revenues</b>	<b>10,450,142</b>	<b>10,405,812</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	8,466,633	8,532,941	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	214,531	305,570	10
Customer Accounts Expenses (901-905)	99,434	109,136	11
Customer Service and Information Expenses (906 )	0	0	12
Sales Expenses (911-916)	2,254	1,570	13
Administrative and General Expenses (920-932)	325,517	389,915	14
<b>Total Operation and Maintenance Expenses</b>	<b>9,108,369</b>	<b>9,339,132</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	470,679	471,910	15
Amortization Expense (404-407)		0	16
Taxes (408 )	331,411	301,822	17
<b>Total Other Expenses</b>	<b>802,090</b>	<b>773,732</b>	
<b>Total Operating Expenses</b>	<b>9,910,459</b>	<b>10,112,864</b>	
<b>NET OPERATING INCOME</b>	<b>539,683</b>	<b>292,948</b>	

## 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 all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	17,583	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>17,583</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION FEES, SALES TAX DISCOUNTS	4,259	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>4,259</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
LAND RENTAL CELL TOWER	10,733	5
POLE CONTACT REVENUE	53,985	6
<b>Total Rent from Electric Property (454)</b>	<b>64,718</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NONE		8
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	

## 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)	This Year (b)	Last Year (c)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32

## 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)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	8,466,633	8,532,941	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
<b>Total Other Power Supply Expenses</b>	<b>8,466,633</b>	<b>8,532,941</b>	
<b>Total Power Production Expenses</b>	<b>8,466,633</b>	<b>8,532,941</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	22,184	41,159	* 50
Load Dispatching (581)		0	51
Station Expenses (582)	10,208	11,031	52
Overhead Line Expenses (583)	26,671	34,317	53
Underground Line Expenses (584)	31,595	27,933	54
Street Lighting and Signal System Expenses (585)	28,077	21,035	55
Meter Expenses (586)	2,699	24,006	* 56
Customer Installations Expenses (587)	1,334	1,533	57
Miscellaneous Distribution Expenses (588)		0	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	5,170	24,060	* 62
Maintenance of Overhead Lines (593)	55,267	110,944	* 63

## 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)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Maintenance of Underground Lines (594)	21,101	6,327	* 64
Maintenance of Line Transformers (595)	1,703	1,459	65
Maintenance of Street Lighting and Signal Systems (596)	1,209	201	66
Maintenance of Meters (597)	7,313	1,565	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>214,531</b>	<b>305,570</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	24,010	25,938	69
Meter Reading Expenses (902)	7,486	13,716	70
Customer Records and Collection Expenses (903)	67,689	67,383	71
Uncollectible Accounts (904)	249	2,099	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)		0	74
<b>Total Customer Accounts Expenses</b>	<b>99,434</b>	<b>109,136</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)	2,254	1,570	77
Miscellaneous Sales Expenses (916)		0	78
<b>Total Sales Expenses</b>	<b>2,254</b>	<b>1,570</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	14,857	13,367	79
Office Supplies and Expenses (921)	76,395	84,582	80
Administrative Expenses Transferred -- Credit (922)	0	0	81
Outside Services Employed (923)	53,878	24,731	* 82
Property Insurance (924)	9,056	6,228	83
Injuries and Damages (925)	4,787	24,210	* 84
Employee Pensions and Benefits (926)	136,896	208,418	* 85
Regulatory Commission Expenses (928)	0	3,949	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	8,146	8,016	88
Rents (931)		0	89
Maintenance of General Plant (932)	21,502	16,414	90
<b>Total Administrative and General Expenses</b>	<b>325,517</b>	<b>389,915</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>9,108,369</b>	<b>9,339,132</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 580 - The Electric Supervisor was promoted to General Manager and wage allocations were adjusted for the new responsibilities.

Account 586 - All electric meters were replaced with new AMI meters reducing meter expenses.

Account 592 - In 2012, there was extensive maintenance at Main and West substations. Work included breaker maintenance and replacement of substation battery chargers.

Account 593 - In 2012, performed additional line clearance due to work anticipated on AMI meter project. In 2013, the electric utility worked on the AMI meter project and assisted the water utility on installing water meters.

Account 594 - No underground system outages in 2012. Several in 2013.

Account 923 - Expense increase due to voltage conversion study and a wage and benefits study performed.

Account 925 - Expense decreased due to no injuries or claims in recent history and dividends received for no claims offset expense.

Account 926 - Expense decreased due to the electric linemen union contract expiring and Act 10 provisions becoming effective for health insurance contributions and the Wisconsin Retirement System. Additionally, the OPEB obligation was lower in 2013.

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### 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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		293,167	258,052	1
Social Security		24,711	32,206	2
Wisconsin Gross Receipts Tax		3,351	3,358	3
PSC Remainder Assessment		10,182	8,206	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>331,411</b>	<b>301,822</b>	

## 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 (total of utility financed and contributed plant), 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			Dodge	Fond du Lac			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.161189	0.160845			3
County tax rate	mills		5.287727	5.556355			4
Local tax rate	mills		6.515124	6.510929			5
School tax rate	mills		10.854841	10.831695			6
Voc. school tax rate	mills		1.490222	1.487043			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>24.309103</b>	<b>24.546867</b>			<b>10</b>
Less: state credit	mills		1.613799	1.712261			11
<b>Net tax rate</b>	mills		<b>22.695304</b>	<b>22.834606</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.515124</b>	<b>6.510929</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.345063</b>	<b>12.318738</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.860187</b>	<b>18.829667</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.309103</b>	<b>24.546867</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.775849</b>	<b>0.767090</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.695304</b>	<b>22.834606</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.608123</b>	<b>17.516208</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>15,888,801</b>	7,944,400	7,944,401			22
Materials & Supplies	\$	<b>185,669</b>	92,834	92,835			23
<b>Subtotal</b>	\$	<b>16,074,470</b>	<b>8,037,234</b>	<b>8,037,236</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>236,063</b>	118,031	118,032			25
<b>Taxable Assets</b>	\$	<b>15,838,407</b>	<b>7,919,203</b>	<b>7,919,204</b>			<b>26</b>
Assessment Ratio	dec.		1.052840	1.055090			27
<b>Assessed Value</b>	\$	<b>16,693,127</b>	<b>8,337,654</b>	<b>8,355,473</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.608123</b>	<b>17.516208</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>293,167</b>	<b>146,810</b>	<b>146,356</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	93,571					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>293,167</b>					<b>34</b>
Footnotes							35

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

## ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

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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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	6,768				6,768	34
Structures and Improvements (361)	136,957				136,957	35
Station Equipment (362)	2,953,841				2,953,841	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	1,835,687	49,445	11,805		1,873,327	38
Overhead Conductors and Devices (365)	2,267,450	67,098	11,587		2,322,961	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	1,722,150	130,596	7,166		1,845,580	* 41
Line Transformers (368)	1,338,270	73,756			1,412,026	42
Services (369)	694,044	22,277	766		715,555	43
Meters (370)	884,293	144,613	306,110		722,796	* 44
Installations on Customers' Premises (371)	11,904	1,388			13,292	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	488,779	5,726	4,333		490,172	47
<b>Total Distribution Plant</b>	<b>12,340,143</b>	<b>494,899</b>	<b>341,767</b>	<b>0</b>	<b>12,493,275</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	53,267				53,267	48
Structures and Improvements (390)	1,162,212				1,162,212	49
Office Furniture and Equipment (391)	60,001	1,959	3,665		58,295	50
Computer Equipment (391.1)	223,884	7,853	100,318	(4,630)	126,789	* 51
Transportation Equipment (392)	632,596				632,596	52
Stores Equipment (393)	3,947				3,947	53
Tools, Shop and Garage Equipment (394)	94,436	1,060			95,496	54
Laboratory Equipment (395)	35,785				35,785	55
Power Operated Equipment (396)	193,127				193,127	56
Communication Equipment (397)	21,693				21,693	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	22,728			4,630	27,358	* 59
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>2,503,676</b>	<b>10,872</b>	<b>103,983</b>	<b>0</b>	<b>2,410,565</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,843,819</b>	<b>505,771</b>	<b>445,750</b>	<b>0</b>	<b>14,903,840</b>	

**ELECTRIC UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>14,843,819</b>	<b>505,771</b>	<b>445,750</b>	<b>0</b>	<b>14,903,840</b>	

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**ELECTRIC UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

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**Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)**

**If Additions for any Accounts exceed \$100,000, please explain.**

Account 370 - \$144,613 represents AMI meters purchased and labor to install the AMI meters purchased late 2012 and in 2013.

Account 367 - \$130,596 for system reconstruction.

**If Retirements for any Accounts exceed \$100,000, please explain.**

Account 370 - \$306,110 represents electric meters retired and replaced in 2013 with new AMI meters.

Account 391.1 - \$100,318 represents servers, computers, and other computer equipment that were fully depreciated and disposed of.

**If Adjustments for any account are nonzero, please explain.**

Account 391.1 and 398 - \$4,630 represents a reclassification of a plant asset from computer equipment to miscellaneous equipment.

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## ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

## ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	160,346	13,136	1,312		172,170	38
Overhead Conductors and Devices (365)	172,868	7,665	1,008		179,525	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	395,907	50,154	2,141		443,920	41
Line Transformers (368)	0				0	42
Services (369)	123,931		135		123,796	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	103,255	278	951		102,582	47
<b>Total Distribution Plant</b>	<b>956,307</b>	<b>71,233</b>	<b>5,547</b>	<b>0</b>	<b>1,021,993</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	8,334				8,334	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	667				667	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	6,365				6,365	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

## ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>15,366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,366</b>	
<b>Total utility plant in service directly assignable</b>	<b>971,673</b>	<b>71,233</b>	<b>5,547</b>	<b>0</b>	<b>1,037,359</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>971,673</b>	<b>71,233</b>	<b>5,547</b>	<b>0</b>	<b>1,037,359</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Utility or Municipality--

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)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	101,268	2.90%	2,973	27
Station Equipment (362)	1,039,674	3.10%	91,569	28
Storage Battery Equipment (363)	0	0.00%		29

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					104,241	27
362					1,131,243	28
363					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

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)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	749,037	3.90%	72,326	30
Overhead Conductors and Devices (365)	742,019	3.20%	73,447	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	621,314	3.30%	58,867	33
Line Transformers (368)	427,208	3.20%	44,005	34
Services (369)	513,866	4.40%	31,011	35
Meters (370)	138,638	3.60%	27,946 *	36
Installations on Customers' Premises (371)	2,489	5.50%	693	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	175,992	4.10%	20,069	39
<b>Total Distribution Plant</b>	<b>4,511,505</b>		<b>422,906</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	433,330	2.90%	33,704	40
Office Furniture and Equipment (391)	55,665	5.40%	3,194	41
Computer Equipment (391.1)	223,884	20.00%	2,890	42
Transportation Equipment (392)	388,424	15.00%	94,889	43
Stores Equipment (393)	3,475	5.00%	197	44
Tools, Shop and Garage Equipment (394)	79,153	5.00%	4,748	45
Laboratory Equipment (395)	33,022	5.00%	1,789	46
Power Operated Equipment (396)	128,256	10.00%	19,313	47
Communication Equipment (397)	21,693	10.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	7,424	5.00%	1,252	50
<b>Total General Plant</b>	<b>1,374,326</b>		<b>161,976</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,885,831</b>		<b>584,882</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>5,885,831</b>		<b>584,882</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,885,831</b>		<b>584,882</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	11,805	968	250		808,840	30
365	11,587	950	2,460		805,389	31
366					0	32
367	7,166	588	325		672,752	33
368					471,213	34
369	766	63			544,048	35
370	306,110			195,448	55,922 *	36
371					3,182	37
372					0	38
373	4,333	455			191,273	39
	<b>341,767</b>	<b>3,024</b>	<b>3,035</b>	<b>195,448</b>	<b>4,788,103</b>	
390					467,034	40
391	3,665				55,194	41
391.1	100,318		333		126,789	42
392					483,313	43
393					3,672	44
394					83,901	45
395					34,811	46
396					147,569	47
397					21,693	48
397.1					0	49
398					8,676	50
	<b>103,983</b>	<b>0</b>	<b>333</b>	<b>0</b>	<b>1,432,652</b>	
	<b>445,750</b>	<b>3,024</b>	<b>3,368</b>	<b>195,448</b>	<b>6,220,755</b>	
					0	51
	<b>445,750</b>	<b>3,024</b>	<b>3,368</b>	<b>195,448</b>	<b>6,220,755</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>445,750</b>	<b>3,024</b>	<b>3,368</b>	<b>195,448</b>	<b>6,220,755</b>	

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**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

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**Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-08)**

**If Adjustments for any account are nonzero, please explain.**

Account 370 - Loss on disposition of plant assets.

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**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

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## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

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)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25
Roads and Trails (359)	0	0.00%	26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Structures and Improvements (361)	0	0.00%	27
Station Equipment (362)	0	0.00%	28
Storage Battery Equipment (363)	0	0.00%	29

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

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)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	103,808	3.90%	6,484	30
Overhead Conductors and Devices (365)	95,222	3.20%	5,638	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	146,574	3.30%	13,857	33
Line Transformers (368)	0	0.00%		34
Services (369)	87,652	4.40%	5,450	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	47,855	4.10%	4,220	39
<b>Total Distribution Plant</b>	<b>481,111</b>		<b>35,649</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	1,330	2.90%	242	40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	302	15.00%	100	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	4,138	10.00%	637	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>5,770</b>		<b>979</b>	
<b>Total accum. prov. directly assignable</b>	<b>486,881</b>		<b>36,628</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>486,881</b>		<b>36,628</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>486,881</b>		<b>36,628</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	1,312	107			108,873	30
365	1,008	83	297		100,066	31
366					0	32
367	2,141	176	40		158,154	33
368					0	34
369	135	11			92,956	35
370					0	36
371					0	37
372					0	38
373	951	89			51,035	39
	<b>5,547</b>	<b>466</b>	<b>337</b>	<b>0</b>	<b>511,084</b>	
390					1,572	40
391					0	41
391.1					0	42
392					402	43
393					0	44
394					0	45
395					0	46
396					0	47
397					4,775	48
397.1					0	49
398					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,749</b>	
	<b>5,547</b>	<b>466</b>	<b>337</b>	<b>0</b>	<b>517,833</b>	
					0	51
	<b>5,547</b>	<b>466</b>	<b>337</b>	<b>0</b>	<b>517,833</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>5,547</b>	<b>466</b>	<b>337</b>	<b>0</b>	<b>517,833</b>	

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
<b>Primary Distribution System Voltage(s) -- Urban</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	1,168				1,168		1
7.2/12.5 kV (12kV)	0				0		2
14.4/24.9 kV (25kV)	0				0		3
<b>Other:</b>							
NONE	0				0		4
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	70	1			71		5
7.2/12.5 kV (12kV)	0				0		6
14.4/24.9 kV (25kV)	0				0		7
<b>Other:</b>							
NONE	0				0		8
<b>Primary Distribution System Voltage(s) -- Rural</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	10				10		9
7.2/12.5 kV (12kV)	0				0		10
14.4/24.9 kV (25kV)	0				0		11
<b>Other:</b>							
NONE	0				0		12
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	0				0		14
14.4/24.9 kV (25kV)	0				0		15
<b>Other:</b>							
NONE	0				0		16
<b>Transmission System</b>							
<b>Pole Lines</b>							
34.5 kV	0				0		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
<b>Other:</b>							
NONE	0				0		21
<b>Underground Lines</b>							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
<b>Other:</b>							
NONE	0				0		26

## 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
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	95	12
<b>Total</b>	<b>95</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>95</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	15,879	Monday	01/21/2013	17:01	9,305	1
February	02	15,630	Monday	02/04/2013	18:01	8,383	2
March	03	14,738	Tuesday	03/19/2013	09:01	8,796	3
April	04	14,712	Monday	04/08/2013	09:01	8,590	4
May	05	17,239	Thursday	05/30/2013	12:01	8,812	5
June	06	18,958	Thursday	06/27/2013	17:01	9,276	6
July	07	22,326	Wednesday	07/17/2013	16:01	10,330	7
August	08	22,133	Tuesday	08/27/2013	16:01	10,147	8
September	09	21,686	Tuesday	09/10/2013	16:01	9,055	9
October	10	15,262	Tuesday	10/01/2013	13:01	8,871	10
November	11	15,199	Monday	11/11/2013	17:01	8,343	11
December	12	15,931	Tuesday	12/10/2013	17:01	8,802	12
<b>Total</b>		<b>209,693</b>				<b>108,710</b>	

**System Name** WISCONSIN PUBLIC POWER INC

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	108,710	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>108,710</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	105,810	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>105,810</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	2,900	27
<b>Total Energy Losses</b>	<b>2,900</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.6676%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>108,710</b>	<b>30</b>

## 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)
<b>Residential Sales</b>					
RESIDENTIAL	RG-1	3,763	30,642		1
<b>Total Sales for Residential Sales</b>		<b>3,763</b>	<b>30,642</b>		
<b>Commercial &amp; Industrial</b>					
LARGE POWER	CP-1	45	13,521		2
LARGE POWER TOD	CP-2	8	14,555		3
INDUSTRIAL POWER TOD	CP-3	2	36,509		4
GENERAL SERVICE	GS-1	466	10,033		5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>521</b>	<b>74,618</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTNING	MS-1	1	508		6
SECURITY LIGHTING	MS-2	1	42		7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>550</b>		
<b>Sales for Resale</b>					
NONE					8
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>4,286</b>	<b>105,810</b>		

**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)	
		3,666,111	(27,157)	3,638,954	1
<b>0</b>	<b>0</b>	<b>3,666,111</b>	<b>(27,157)</b>	<b>3,638,954</b>	
45,248	56,262	1,368,920	(22,799)	1,346,121	2
39,833	49,388	1,345,928	(24,601)	1,321,327	3
68,204	74,715	2,814,376	(60,092)	2,754,284	4
		1,156,286	(9,023)	1,147,263	5
<b>153,285</b>	<b>180,365</b>	<b>6,685,510</b>	<b>(116,515)</b>	<b>6,568,995</b>	
		145,998	(588)	145,410	6
		10,278	(55)	10,223	7
<b>0</b>	<b>0</b>	<b>156,276</b>	<b>(643)</b>	<b>155,633</b>	
				0	8
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>153,285</b>	<b>180,365</b>	<b>10,507,897</b>	<b>(144,315)</b>	<b>10,363,582</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	Behind wastewater pl		WP&L Sub Station		2
Type of Power Purchased (firm, dump, etc.)	firm		Firm		3
Voltage at Which Delivered	69,000		69,000		4
Point of Metering	Behind wastewater pl		WP&L Sub		5
Total of 12 Monthly Maximum Demands -- kW	209,693		1		6
Average load factor	<b>71.0171%</b>		<b>0.0000%</b>		7
Total Cost of Purchased Power	8,466,633		0		8
Average cost per kWh	<b>0.0779</b>		<b>0.0000</b>		9
On-Peak Hours (if applicable)	8:00 - 20:00		8:00-20:00		10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	3,832	5,472			12
February	3,438	4,945			13
March	3,403	5,394			14
April	3,602	4,988			15
May	3,696	5,116			16
June	3,661	5,615			17
July	4,382	5,948			18
August	4,356	5,791			19
September	3,626	5,429			20
October	3,801	5,070			21
November	3,239	5,104			22
December	3,434	5,368			23
<b>Total kWh (000)</b>	<b>44,470</b>	<b>64,240</b>	<b>0</b>	<b>0</b>	24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
<b>Total kWh (000)</b>					51

Footnotes:

## 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	Federal	MAIN - SOU	Prison	South	West	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	12,470	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	20,000	5,000	5,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	1	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9
Footnotes						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	MAIN - NOR					16
Voltage--High Side	69,000					17
Voltage--Low Side	12,470					18
Num. of Main Transformers in Operation	1					19
Total Capacity of Transformers in kVA	20,000					20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes						25

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						39
Footnotes						40

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	8,748	895	60,242	1
Acquired during year	101	17	2,410	2
<b>Total</b>	<b>8,849</b>	<b>912</b>	<b>62,652</b>	<b>3</b>
Retired during year	4,407			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>4,442</b>	<b>912</b>	<b>62,652</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	4,238	732	51,553	8
In utility's use				9
Locked meters on customers' premises				10
In stock	204	180	11,099	11
<b>Total end of year</b>	<b>4,442</b>	<b>912</b>	<b>62,652</b>	<b>12</b>

## 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)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	21	17,010	1
Other	75	15	5,400	2
Sodium Vapor	100	402	192,960	3
Sodium Vapor	150	2	1,620	4
<b>Total</b>		<b>440</b>	<b>216,990</b>	
<b>Ornamental</b>				
Mercury Vapor	175	2	1,620	5
Other	75	16	5,760	6
Sodium Vapor	100	52	24,960	7
Sodium Vapor	150	154	110,880	8
Sodium Vapor	250	136	155,040	9
<b>Total</b>		<b>360</b>	<b>298,260</b>	
<b>Other</b>				
NONE		0		10
<b>Total</b>		<b>0</b>	<b>0</b>	