



3013 (01-06-12)

ANNUAL REPORT

OF

Name: RIVER FALLS MUNICIPAL UTILITY

Principal Office: 222 LEWIS STREET, SUITE 228
RIVER FALLS, WI 54022

For the Year Ended: DECEMBER 31, 2014

**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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIVER FALLS MUNICIPAL UTILITY

Utility Address: 222 LEWIS STREET, SUITE 228
RIVER FALLS, WI 54022

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site: www.rfmu.org

Utility employee in charge of correspondence concerning this report:

Name: MS JULIE BERGSTROM

Title: FINANCE DIRECTOR/ASSISTANT CITY ADMINISTRATOR

Office Address:

222 LEWIS STREET
RIVER FALLS, WI 54022

Telephone: (715) 426 - 3416

Fax Number: (715) 425 - 7217

Email Address: JBERGSTROM@RFCITY.ORG

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

Name: GRANT HANSON

Title: PRESIDENT

Office Address:

222 LEWIS STREET
RIVER FALLS, WI 54022

Telephone: (715) 426 - 3442

Fax Number:

Email Address:

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

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

Name:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP
TEN TERRACE COURT
MADISON, WI 53715

Telephone: (608) 240 - 6708

Fax Number: (608) 249 - 8532

Email Address:

Date of most recent audit report: 4/1/2015

Period covered by most recent audit: CALENDAR YEAR 2014

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR KEVIN WESTHUIS

Title: UTILITY DIRECTOR

Office Address:

222 LEWIS STREET
RIVER FALLS, WI 54022

Telephone: (715) 426 - 3442

Fax Number: (715) 425 - 7217

Email Address: KWESTHUIS@RFCITY.ORG

Name of utility commission/committee:

CITY OF RIVER FALLS UTILITY ADVISORY BOARD

Names of members of utility commission/committee:

- MR WAYNE BEEBE, SECRETARY
- MR GRANT HANSON, PRESIDENT
- MR ADAM MYSZEWSKI, MEMBER
- MS DIANE ODEEN, COUNCIL REP
- MR DUANE PEDERSON, MEMBER
- MR TIM THUM, MEMBER

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:

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	15,783,229	15,603,478	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	12,891,057	12,238,345	2
Depreciation Expense (403)	805,611	851,048	3
Amortization Expense (404-407)	302,192	302,192	4
Taxes (408)	766,460	838,284	5
Total Operating Expenses	14,765,320	14,229,869	
Net Operating Income	1,017,909	1,373,609	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,017,909	1,373,609	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	44,689	50,388	10
Miscellaneous Nonoperating Income (421)	393,630	246,862	11
Total Other Income	438,319	297,250	
Total Income	1,456,228	1,670,859	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(64,079)	(64,079)	12
Other Income Deductions (426)	339,602	295,269	13
Total Miscellaneous Income Deductions	275,523	231,190	
Income Before Interest Charges	1,180,705	1,439,669	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	100,194	120,390	14
Amortization of Debt Discount and Expense (428)	0	92,599	15
Amortization of Premium on Debt--Cr. (429)	178	178	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	89	213	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	100,105	213,024	
Net Income	1,080,600	1,226,645	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	30,121,109	28,894,464	20
Balance Transferred from Income (433)	1,080,600	1,226,645	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	25,182	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	31,176,527	30,121,109	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	15,783,229	0	15,783,229	1
Total (Acct. 400):	15,783,229	0	15,783,229	
Operation and Maintenance Expense (401-402):				
Derived	12,891,057	0	12,891,057	2
Total (Acct. 401-402):	12,891,057	0	12,891,057	
Depreciation Expense (403):				
Derived	805,611	0	805,611	3
Total (Acct. 403):	805,611	0	805,611	
Amortization Expense (404-407):				
Derived	302,192	0	302,192	4
Total (Acct. 404-407):	302,192	0	302,192	
Taxes (408):				
Derived	766,460	0	766,460	5
Total (Acct. 408):	766,460	0	766,460	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,017,909	0	1,017,909	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE	44,689		44,689	11
Total (Acct. 419):	44,689	0	44,689	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		76,810	76,810	12
Contributed Plant - Electric		32,140	32,140	* 13
CUSTOMER ADVANCES AUDIT ADJ FROM LIAB 252	183,141	0	183,141	14

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
IMPACT FEES COLLECTED		101,539	101,539	15
Total (Acct. 421):	183,141	210,489	393,630	
TOTAL OTHER INCOME:	227,830	210,489	438,319	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(64,079)	0	(64,079)	16
NONE			0	17
Total (Acct. 425):	(64,079)	0	(64,079)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	254,805	254,805	18
Depreciation Expense on Contributed Plant - Electric	0	84,595	84,595	19
MEUW LEGISLATIVE & REGULATORY DUES	202		202	20
Total (Acct. 426):	202	339,400	339,602	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(63,877)	339,400	275,523	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	100,194	0	100,194	21
Total (Acct. 427):	100,194	0	100,194	
Amortization of Debt Discount and Expense (428):				
NONE			0	22
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	178		178	23
Total (Acct. 429):	178	0	178	
Interest on Debt to Municipality (430):				
Derived	0	0	0	24
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	89	0	89	25
Total (Acct. 431):	89	0	89	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	100,105	0	100,105	
NET INCOME:	1,209,511	(128,911)	1,080,600	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	20,589,684	9,531,425	30,121,109	27
Total (Acct. 216):	20,589,684	9,531,425	30,121,109	

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)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	1,209,511	(128,911)	1,080,600	28
Total (Acct. 433):	1,209,511	(128,911)	1,080,600	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
2013 AUDIT ENTRY NOT IN PSC REPORT	25,182		25,182	* 30
Total (Acct. 435)--Debit:	25,182	0	25,182	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	21,774,013	9,402,514	31,176,527	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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.

Contributed services capitalized in 2014 had a pre-payment reported in 2013 to start the construction of plant. The project was completed and closed in 2014 plant records.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,514,232	14,268,997	0	0	15,783,229	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	4	6,277			6,281	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	1,514,228	14,262,720	0	0	15,776,948	

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	341,647	0	341,647	1
Electric operating expenses	762,760	13,281	776,041	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	89,217	0	89,217	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	16,636	0	16,636	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	13,281	(13,281)	0	18
All other accounts	0	0	0	19
Total Payroll	1,223,541	0	1,223,541	

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	5.0	1
Electric	13.0	2
Gas		3
Sewer	7.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	42,710,996	42,032,789	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	17,254,923	16,402,766	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	25,456,073	25,630,023	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	107,755	7
Other Investments (124)	183,408	321,456	8
Sinking Funds (125)	3,963,692	3,174,904	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	149,158	120,842	11
Total Other Property and Investments	4,296,258	3,724,957	
CURRENT AND ACCRUED ASSETS			
Cash (131)	3,158,958	3,044,544	12
Special Deposits (134)	0	0	13
Working Funds (135)	150	250	14
Temporary Cash Investments (136)	319,860	936,117	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,480,466	1,437,690	17
Other Accounts Receivable (143)	570,027	1,316,307	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	32,091	2,484	20
Plant Materials and Operating Supplies (154)	365,064	249,580	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	47,148	33,794	25
Interest and Dividends Receivable (171)		362	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	5,973,764	7,021,128	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	579,200	881,392	30
Preliminary Survey and Investigation Charges (183)	153,604	153,604	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	732,804	1,034,996	
Total Assets and Other Debits	36,458,899	37,411,104	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	521,735	521,735	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	31,176,527	30,121,109	37
Total Proprietary Capital	31,698,262	30,642,844	
LONG-TERM DEBT			
Bonds (221)	1,955,000	2,925,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	146,030	313,398	40
Total Long-Term Debt	2,101,030	3,238,398	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,110,356	1,048,387	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	80,959	100,833	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	14,076	26,505	46
Tax Collections Payable (241)	16,163	16,600	47
Miscellaneous Current and Accrued Liabilities (242)	308,827	285,852	48
Total Current and Accrued Liabilities	1,530,381	1,478,177	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	2,912	3,091	49
Customer Advances for Construction (252)	0	183,141	50
Other Deferred Credits (253)	1,126,314	1,865,453	51
Total Deferred Credits	1,129,226	2,051,685	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	36,458,899	37,411,104	

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)	
First of Year:					
Total Utility Plant - First of Year	18,856,446	0	0	23,176,343	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,856,944	0	0	20,977,474	2
Utility Plant in Service - Contributed Plant (101.2)	11,912,892	0	0	2,423,533	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)	94,354			445,799	8
Total Utility Plant	18,864,190	0	0	23,846,806	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,757,964	0	0	11,058,472	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,139,109	0	0	1,299,378	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
Total Accumulated Provision	4,897,073	0	0	12,357,850	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	13,967,117	0	0	11,488,956	

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)	
Balance first of year (111.1)	2,703,061	10,537,390			13,240,451	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	137,527	668,084			805,611	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	46,320				46,320	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	408	7,403			7,811	10
Other credits (specify):						11
Adjust Accumulated Depr in Aggregat	6,474				6,474	12
					0	13
					0	14
					0	15
Total credits	190,729	675,487	0	0	866,216	16
Debits during year						17
Book cost of plant retired	129,867	129,400			259,267	18
Cost of removal	5,959	25,005			30,964	19
Other debits (specify):						20
	0				0	21
					0	22
					0	23
					0	24
Total debits	135,826	154,405	0	0	290,231	25
Balance end of year (111.1)	2,757,964	11,058,472	0	0	13,816,436	26
Footnotes						27

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)	
Balance first of year (111.2)	1,923,268	1,232,571			3,155,839	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	254,805	84,595			339,400	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	254,805	84,595	0	0	339,400	16
Debits during year						17
Book cost of plant retired	22,254	11,221			33,475	18
Cost of removal	16,710	6,567			23,277	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	38,964	17,788	0	0	56,752	25
Balance end of year (111.2)	2,139,109	1,299,378	0	0	3,438,487	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			349,776		349,776	234,888	3
Total Electric Utility					349,776	234,888	

Account	Total End of Year	Amount Prior Year	
Electric utility total	349,776	234,888	1
Water utility (154)	15,288	14,692	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	365,064	249,580	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
WATER REVENUE BOND 2011A	179	429	2,912	2
Total			2,912	

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	521,735	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>521,735</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BOND 2011A	07/06/2011	05/01/2031	3.81%	1,955,000	1
Total Bonds (Account 221):				<u>1,955,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
AMR LOAN STATE FUND (4)	07/19/2005	03/15/2015	3.99%	54,833	2
ELECTRIC SHARED SAVINGS LOAN PROGRAM	06/15/2010	06/15/2015	1.97%	55,422	3
WATER ADVANCE FROM ELECTRIC	07/06/2011	07/06/2017	1.92%	0	4
AMR LOAN STATE FUND (3)	03/15/2005	03/15/2015	3.99%	35,775	5
Total for Account 224				146,030	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	312,694	2
Charged electric department expense	467,993	3
Charged sewer department expense	12,310	4
Other (explain):		
NONE		5
Total Accruals and other credits	792,997	
Taxes paid during year:		
County, state and local taxes	672,493	6
Social Security taxes	87,933	7
PSC Remainder Assessment	15,292	8
Other (explain):		
Gross Receipts Payment	17,279	9
Total payments and other debits	792,997	
Balance end of year	0	

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)	
Bonds (221)					
ELECTRIC MORTGAGE REVENUE BONDS 2002	8,417	25,251	33,668	0	1
WATER REVENUE BONDS 2011A	11,641	68,715	68,998	11,358	2
Subtotal	20,058	93,966	102,666	11,358	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
WATER AMR LOAN STATE FUND	5,332	4,495	7,109	2,718	4
WATER ADVANCE FROM ELECTRIC 2011	1,115	1,733	2,848	0	5
Subtotal	6,447	6,228	9,957	2,718	
Notes Payable (231)					
CUSTOMER DEPOSITS		89	89	0	* 6
Subtotal	0	89	89	0	
Total	26,505	100,283	112,712	14,076	

INTEREST ACCRUED (ACCT. 237)

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 231 REFLECTS THE VALUE OF INTEREST PAID ON CUSTOMER DEPOSITS. IT IS NOT RELATED TO LONG-TERM DEBT. THE DOLLAR AMOUNT OF THE CUSTOMER DEPOSIT IS INCLUDED IN CURRENT AND ACCRUED LIABILITIES.

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
WATER IMPACT FEES	183,408	2
Total (Acct. 124):	183,408	
Sinking Funds (125):		
WATER FUNDS (10015)	990,027	3
ELECTRIC FUNDS (10018)	972,067	4
ELECTRIC FUNDS (10015)	2,001,598	5
Total (Acct. 125):	3,963,692	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
CUSTOMER DEPOSITS	89,352	7
SHARED SAVINGS LOAN PROGRAM	59,806	8
Total (Acct. 128):	149,158	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	126,982	11
Electric	1,353,484	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	1,480,466	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
WPPI RECEIVABLE	529,416	17
WATER RECEIVABLE	97	18
ELECT RECEIVABLE	40,514	19
Total (Acct. 143):	570,027	

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)	
Receivables from Municipality (145):		
TAX ROLL	32,091	* 20
Total (Acct. 145):	32,091	
Prepayments (165):		
WATER	10,184	* 21
ELECTRIC	36,964	* 22
Total (Acct. 165):	47,148	
Extraordinary Property Losses (182):		
POWER PLANT CLOSING	579,200	* 23
Total (Acct. 182):	579,200	
Preliminary Survey and Investigation Charges (183):		
WATER	153,604	24
Total (Acct. 183):	153,604	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		28
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	576,716	29
ELECTRIC COMMITMENT TO COMMUNITY	13,191	30
PV PANEL PURCHASES	6,991	31
POWER PLANT DEFERRED CREDITS	529,416	32
Total (Acct. 253):	1,126,314	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

Approved on February 3, 2012 letter from Robert Norcross, Administrator of Gas and Energy Division of the Public Service Commission.

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.

WPPI receivable related to the buyout agreement for the purchase of the River Falls Generating Facility Capacity.

Electric receivable is year end billing of electric projects completed and contributing to plant records.

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)	
Add Average:						
Utility Plant in Service (101.1)	6,586,717	20,804,256	0	0	27,390,973	1
Materials and Supplies	14,990	292,332	0	0	307,322	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,730,512	10,797,931	0	0	13,528,443	4
Customer Advances for Construction	183,141				183,141	5
Regulatory Liability	279,092	329,663	0	0	608,755	6
NONE					0	7
Average Net Rate Base	3,408,962	9,968,994	0	0	13,377,956	
Net Operating Income	82,804	935,105	0	0	1,017,909	8
Net Operating Income as a percent of						
Average Net Rate Base	2.43%	9.38%	N/A	N/A	7.61%	

**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	293,781	347,014	0	0	640,795	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	29,378	34,701	0	0	64,079	3
Other (specify):						
NONE					0	4
Balance End of Year	264,403	312,313	0	0	576,716	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,360,933	1,398,969	1
Total Sales of Water	1,360,933	1,398,969	
Other Operating Revenues			
Forfeited Discounts (470)	5,143	4,972	2
Rents from Water Property (472)	100,292	88,048	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	47,864	40,984	5
Total Other Operating Revenues	153,299	134,004	
Total Operating Revenues	1,514,232	1,532,973	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	156,461	176,210	7
Water Treatment Expenses (640-652)	65,260	74,564	8
Transmission and Distribution Expenses (660-678)	415,909	248,965	9
Customer Accounts Expenses (901-906)	72,653	73,797	10
Sales Expenses (910)	962	902	11
Administrative and General Expenses (920-932)	272,017	260,405	12
Total Operation and Maintenance Expenses	983,262	834,843	
Other Operating Expenses			
Depreciation Expense (403)	137,527	149,155	13
Amortization Expense (404-407)		0	14
Taxes (408)	310,639	344,325	15
Total Other Operating Expenses	448,166	493,480	
Total Operating Expenses	1,431,428	1,328,323	
NET OPERATING INCOME	82,804	204,650	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	12	652	1,823	2
Industrial (460.3)				3
Public Authority (460.4)				4
Multifamily Residential (460.5)				5
Irrigation (460.6)				6
Total Unmetered Sales to General Customers (460)	12	652	1,823	
Metered Sales to General Customers (461)				
Residential (461.1)	4,054	167,767	485,968	7
Commercial (461.2)	294	54,151	101,742	8
Industrial (461.3)	17	10,310	14,286	9
Public Authority (461.4)	71	50,276	83,390	10
Multifamily Residential (461.5)	69	29,529	49,204	11
Irrigation (461.6)	613	50,822	153,356	12
Total Metered Sales to General Customers (461)	5,118	362,855	887,946	
Private Fire Protection Service (462)	87		56,302	13
Public Fire Protection Service (463)	4,495		414,862	14
Other Water Sales (465)				15
Sales for Resale (466)		0	0	16
Interdepartmental Sales (467)				17
Total Sales of Water	9,712	363,507	1,360,933	

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

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	414,862	3
NONE		4
Total Public Fire Protection Service (463)	414,862	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	5,143	6
Other (specify):		
Total Forfeited Discounts (470)	5,143	
Rents from Water Property (472):		
WIRELESS PROVIDERS RENTAL FEES	100,292	7
Total Rents from Water Property (472)	100,292	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OCCUPANCY TITLE SEARCH FEES	5,895	9
MISC WATER REVENUES	19,175	10
Return on net investment in meters charged to sewer department	22,794	11
Other (specify):		
Total Other Water Revenues (474)	47,864	

OTHER OPERATING REVENUES (WATER)

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.

MISC WATER REVENUES INCLUDE NSF CHARGES (700), RECONNECT FEES (2560), PRIVATE HYDRANT FLUSHING FEES (6970), AND METER REPAIRS.

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)	
SOURCE OF SUPPLY EXPENSES			
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)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	5,651	7,275	13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	96,168	101,832	16
Pumping Labor and Expenses (624)	18,693	19,685	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	1,828	1,820	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	5,778	5,763	22
Maintenance of Power Production Equipment (632)	4,526	70	23
Maintenance of Pumping Equipment (633)	23,817	39,765	* 24
Total Pumping Expenses	156,461	176,210	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	3,903	6,291	25
Chemicals (641)	23,773	34,437	* 26
Operation Labor and Expenses (642)	28,590	24,787	27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	8,994	9,049	32
Total Water Treatment Expenses	65,260	74,564	

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)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	20,523	24,678	33
Storage Facilities Expenses (661)	2,435	1,856	34
Transmission and Distribution Lines Expenses (662)	38,704	41,451	35
Meter Expenses (663)	23,114	36,524	* 36
Customer Installations Expenses (664)	18,505	7,044	* 37
Miscellaneous Expenses (665)	69,054	32,384	* 38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	20,588	19,623	40
Maintenance of Structures and Improvements (671)	2,796	9,626	41
Maintenance of Distribution Reservoirs and Standpipes (672)	109,509	6,041	* 42
Maintenance of Transmission and Distribution Mains (673)	43,972	29,010	* 43
Maintenance of Services (675)	44,134	25,535	* 44
Maintenance of Meters (676)	1,203	0	45
Maintenance of Hydrants (677)	21,372	15,193	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	415,909	248,965	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	5,071	5,713	49
Customer Records and Collection Expenses (903)	67,578	67,819	50
Uncollectible Accounts (904)	4	41	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		224	53
Total Customer Accounts Expenses	72,653	73,797	
SALES EXPENSES			
Sales Expenses (910)	962	902	54
Total Sales Expenses	962	902	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	43,702	43,703	55
Office Supplies and Expenses (921)	7,294	8,988	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	11,828	6,796	58
Property Insurance (924)	2,434	1,942	59
Injuries and Damages (925)	7,841	8,854	60
Employee Pensions and Benefits (926)	76,269	79,569	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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	93,380	83,608	64
Rents (931)	29,269	26,945	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	272,017	260,405	
Total Operation and Maintenance Expenses	983,262	834,843	

WATER OPERATION & MAINTENANCE EXPENSES

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.

633 Decrease - Repairs on pumping equipment were less in 2014 compared to 2013.

641 Decrease - Timing of chemical purchases, 2013 has five purchases whereas 2014 only had three shipments.

663 Decrease - Labor allocation to meters was reduced by the portion of labor related to the increase in meters purchased. The Utility is purchasing meters for stock to replace those lead-based meters that are in the field. A portion of labor recorded to meter expense is allocated to the meter capital asset at year end.

664 Increase - Contracted with an engineering firm to inspect the cross connection services that are in place for the Water Utility. These cross connection change outs will be phased into the budget over a five-year plan.

665 Increase - Engineering services were contracted for a water modeling study and Sycamore Tower assessment.

672 Increase - The \$100,000 increase is from the Golfview water tower rehabilitation engineer inspections and contracted painting services.

673 Increase - Expenditures are closer to 2012 actual and are a result of the water main breaks that needed repair in 2014.

675 Increase - Labor contributed towards the increase with the frozen water services. Overtime labor was a significant factor in the increase.

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		300,148	335,144	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		12,310	10,461	2
Net property tax equivalent		287,838	324,683	
Social Security		23,327	19,143	3
PSC Remainder Assessment		1,529	1,463	4
Other (specify): AMOUNT OF SOCIAL SECURITY CHARGED TO PLANT		(2,055)	(964)	5
Total tax expense		310,639	344,325	

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			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.152923	0.154438			3
County tax rate	mills		5.386834	3.467198			4
Local tax rate	mills		5.767126	5.824255			5
School tax rate	mills		8.827964	8.915399			6
Voc. school tax rate	mills		0.808682	0.816692			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.943529	19.177982			10
Less: state credit	mills		1.460233	1.337195			11
Net tax rate	mills		19.483296	17.840787			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.767126	5.824255			14
Combined School Tax Rate	mills		9.636646	9.732091			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		15.403772	15.556346			17
Total Tax Rate	mills		20.943529	19.177982			18
Ratio of Local and School Tax to Total	dec.		0.735491	0.811157			19
Total tax net of state credit	mills		19.483296	17.840787			20
Net Local and School Tax Rate	mills		14.329784	14.471671			21
Utility Plant, Jan. 1	\$	18,856,446	14,080,744	4,775,702			22
Materials & Supplies	\$	14,692	0	14,692			23
Subtotal	\$	18,871,138	14,080,744	4,790,394			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	18,871,138	14,080,744	4,790,394			26
Assessment Ratio	dec.		1.109746	1.099606			27
Assessed Value	\$	20,893,595	15,626,049	5,267,546			28
Net Local & School Rate	mills		14.329784	14.471671			29
Tax Equiv. Computed for Current Year	\$	300,148	223,918	76,230			30
Tax Equivalent per 1994 PSC Report	\$	132,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	300,148					34
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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	2,707				2,707	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)	87,720				87,720	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	90,427	0	0	0	90,427	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	389,070				389,070	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	191,390				191,390	14
Diesel Pumping Equipment (326)	29,465				29,465	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	609,925	0	0	0	609,925	
WATER TREATMENT PLANT						
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)	38,885				38,885	21
Total Water Treatment Plant	38,885	0	0	0	38,885	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	412				412	22
Structures and Improvements (341)	15,864				15,864	23
Distribution Reservoirs and Standpipes (342)	848,056				848,056	24
Transmission and Distribution Mains (343)	1,859,616	440,892	5,007		2,295,501	25
Services (345)	439,159	84,719	2,611		521,267	26
Meters (346)	1,546,068	89,080	97,524		1,537,624	27
Hydrants (348)	274,727	51,146	320		325,553	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	52,379				52,379	29
Total Transmission and Distribution Plant	5,036,281	665,837	105,462	0	5,596,656	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	214,062				214,062	31
Office Furniture and Equipment (391)	13,912				13,912	32
Computer Equipment (391.1)	57,641	4,484	6,278		55,847	33
Transportation Equipment (392)	69,202		18,127		51,075	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	12,940				12,940	36
Laboratory Equipment (395)	11,063				11,063	37
Power Operated Equipment (396)	27,229				27,229	38
Communication Equipment (397)	1,871				1,871	39
SCADA Equipment (397.1)	133,052				133,052	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	540,972	4,484	24,405	0	521,051	
Total utility plant in service directly assignable	6,316,490	670,321	129,867	0	6,856,944	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	6,316,490	670,321	129,867	0	6,856,944	

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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
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)	147,119				147,119	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	147,119	0	0	0	147,119	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	1,048,581				1,048,581	12
Other Power Production Equipment (323)	215,385				215,385	13
Electric Pumping Equipment (325)	206,975				206,975	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,470,941	0	0	0	1,470,941	
WATER TREATMENT PLANT						
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)	44,901				44,901	21
Total Water Treatment Plant	44,901	0	0	0	44,901	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	20,000				20,000	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	6,844,635	56,057	14,037		6,886,655	25
Services (345)	1,465,695	8,348	7,319		1,466,724	26
Meters (346)	2,140				2,140	27
Hydrants (348)	1,036,866	12,405	898		1,048,373	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	779,947				779,947	29
Total Transmission and Distribution Plant	10,149,283	76,810	22,254	0	10,203,839	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	400				400	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)	45,692				45,692	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	46,092	0	0	0	46,092	
Total utility plant in service directly assignable	11,858,336	76,810	22,254	0	11,912,892	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,858,336	76,810	22,254	0	11,912,892	

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)	
SOURCE OF SUPPLY PLANT				
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)	87,720	2.90%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	87,720		0	
PUMPING PLANT				
Structures and Improvements (321)	105,125	3.20%	12,450	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	191,390	4.40%		9
Diesel Pumping Equipment (326)	29,465	4.40%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	325,980		12,450	
WATER TREATMENT PLANT				
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)	38,885	6.00%		15
Total Water Treatment Plant	38,885		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	793	2.50%	397	16
Distribution Reservoirs and Standpipes (342)	399,949	1.90%	16,113	17
Transmission and Distribution Mains (343)	332,516	1.30%	29,323 *	18
Services (345)	145,087	2.90%	14,425 *	19
Meters (346)	850,080	5.50%	84,802	20
Hydrants (348)	76,774	2.20%	6,973 *	21
Other Transmission and Distribution Plant (349)	40,481	5.00%	2,619	22
Total Transmission and Distribution Plant	1,845,680		154,652	
GENERAL PLANT				
Structures and Improvements (390)	107,252	2.90%	6,208	23
Office Furniture and Equipment (391)	9,150	5.80%	807	24
Computer Equipment (391.1)	53,473	26.70%	5,713	25
Transportation Equipment (392)	60,415	13.30%	1,712	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	9,436	5.80%	262	28
Laboratory Equipment (395)	11,063	5.80%		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					87,720	4
316					0	5
317					0	6
	0	0	0	0	87,720	
321					117,575	7
323					0	8
325					191,390	9
326					29,465	10
328					0	11
	0	0	0	0	338,430	
331					0	12
332					0	13
333					0	14
334					38,885	15
	0	0	0	0	38,885	
341					1,190	16
342					416,062	17
343	5,007	2,982		5,367	359,217 *	18
345	2,611	2,397		606	155,110 *	19
346	97,524				837,358	20
348	320	580	(1,000)	501	82,348 *	21
349					43,100	22
	105,462	5,959	(1,000)	6,474	1,894,385	
390					113,460	23
391					9,957	24
391.1	6,278				52,908	25
392	18,127		1,408		45,408	26
393					0	27
394					9,698	28
395					11,063	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)	
GENERAL PLANT				
Power Operated Equipment (396)	19,085	7.50%	2,042	30
Communication Equipment (397)	1,871	15.00%		31
SCADA Equipment (397.1)	133,051	9.20%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	404,796		16,744	
Total accum. prov. directly assignable	2,703,061		183,846	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	2,703,061		183,846	

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					21,127	30
397					1,871	31
397.1					133,051	32
398					0	33
	24,405	0	1,408	0	398,543	
	129,867	5,959	408	6,474	2,757,963	
					0	34
	129,867	5,959	408	6,474	2,757,963	

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

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

If Adjustments for any account are nonzero, please explain.

Adjustments are related to the prior year audit classification of the completed construction not classified and the audit estimate of accumulated depreciation. These amounts are not included as current year accruals as they were an audit adjustment to the prior end of year balance.

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)	
SOURCE OF SUPPLY PLANT				
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)	2,133	2.90%	4,266	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	2,133		4,266	
PUMPING PLANT				
Structures and Improvements (321)	16,777	3.20%	33,555	7
Other Power Production Equipment (323)	3,446	3.20%	6,892	8
Electric Pumping Equipment (325)	4,553	4.40%	9,107	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	24,776		49,554	
WATER TREATMENT PLANT				
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)	1,347	6.00%	2,694	15
Total Water Treatment Plant	1,347		2,694	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	987,461	1.30%	89,345	18
Services (345)	457,431	2.90%	42,626	19
Meters (346)	942	5.50%	118	20
Hydrants (348)	253,431	2.20%	22,947	21
Other Transmission and Distribution Plant (349)	190,902	5.00%	38,997	22
Total Transmission and Distribution Plant	1,890,167		194,033	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	211	13.30%	53	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					6,399	4
316					0	5
317					0	6
	0	0	0	0	6,399	
321					50,332	7
323					10,338	8
325					13,660	9
326					0	10
328					0	11
	0	0	0	0	74,330	
331					0	12
332					0	13
333					0	14
334					4,041	15
	0	0	0	0	4,041	
341					0	16
342					0	17
343	14,037	8,362			1,054,407	18
345	7,319	6,721			486,017	19
346					1,060	20
348	898	1,627			273,853	21
349					229,899	22
	22,254	16,710	0	0	2,045,236	
390					0	23
391					0	24
391.1					0	25
392					264	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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	4,634	9.20%	4,204	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	4,845		4,257	
Total accum. prov. directly assignable	1,923,268		254,804	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,923,268		254,804	

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					8,838	32
398					0	33
	0	0	0	0	9,102	
	22,254	16,710	0	0	2,139,108	
					0	34
	22,254	16,710	0	0	2,139,108	

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			27,227	27,227	1
February			28,207	28,207	2
March			31,799	31,799	3
April			32,662	32,662	4
May			35,772	35,772	5
June			36,373	36,373	6
July			47,097	47,097	7
August			50,068	50,068	8
September			37,745	37,745	9
October			33,005	33,005	10
November			28,624	28,624	11
December			28,396	28,396	12
Total annual pumpage	0	0	416,975	416,975	

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.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	416,975	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	416,975	4
Less: Gallons (000's) sold (Revenue Water):	363,507	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	53,468	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,400	8
Gallons (000's) used for fire protection:	400	9
Gallons (000's) used to prevent freezing of distribution system:	2,772	10
Gallons (000's) used for other system uses:	558	11
Subtotal Authorized System Uses:	6,130	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	1,085	14
Gallons (000's) lost due to service leaks or breaks:	95	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	46,158	18
Subtotal Water Losses:	47,338	19
Percentage of water entering distribution system sold:	87%	20
Percentage of Real and Apparent Losses:	11%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,617	29
Date of maximum: 07/26/2014		30
Cause of maximum: Water main break.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	536	33
Date of minimum: 11/29/2014		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,434,373	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	5	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	15,000	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Description (a)	WDNR Unique Well Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
2ND STREET (FORMERLY OAK ST)	2	382	19	1,699,200	Yes	1
CEDAR STREET	3	382	24	1,296,000	Yes	2
SYCAMORE STREET	4	401	16	1,454,400	Yes	3
WEST DIVISION STREET	5	386	20	2,232,000	Yes	4
HIGHVIEW MEADOWS	6	568	25	1,728,000	Yes	5

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)	4	1
Identification	2	3			
Location	OAK STREET	CEDAR STREET	SYCAMORE STREET		2
Purpose	P	P			3
Destination	D	D			4
Pump Manufacturer	GOULDS	GOULDS	GOULDS		5
Year Installed	1998	1999	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,180	900	1,010		8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.		10
Year Installed	1998	1999	1967		11
Type	ELECTRIC	ELECTRIC	ELECTRIC		12
Horsepower	100	125	60		13
Footnotes					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	5	6	15
Identification				5	6	
Location	WEST DIVISION STREET	MEADOWS DRIVE				16
Purpose	P	P				17
Destination	D	D				18
Pump Manufacturer	PEERLESS	AMERICAN MARSH				19
Year Installed	1980	2012				20
Type	VERTICAL TURBINE	VERTICAL TURBINE				21
Actual Capacity (gpm)	1,550	1,200				22
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	U.S. METER				24
Year Installed	1980	2012				25
Type	ELECTRIC	ELECTRIC				26
Horsepower	200	200				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)	
GOLFVIEW TOWER	3	1991	ET	STEEL	124	250000	1
MOUND RESERVOIR	2	1989	R	CONCRETE	128	750000	2
SYCAMORE TOWER	1	1960	ET	STEEL	130	300000	3

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)	
GOLFVIEW TOWER	1991	0	<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 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	WELLHOUSE	1
Notes:							
MOUND RESERVOIR	1989	0	<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 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	WELLHOUSE	2
Notes:							
SYCAMORE TOWER	1960	0	<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 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	WELLHOUSE	3
Notes:							

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	0.750	2,023				2,023	1	
M	D	1.250	105				105	2	
M	D	1.500	989				989	3	
M	D	2.000	67				67	4	
M	D	2.500	1,281				1,281	5	
M	D	3.000	180				180	6	
M	D	4.000	21,635	13	2,152		19,496	7	
M	D	6.000	89,510	421	1,956		87,975	8	
M	D	8.000	109,479	2,746	341		111,884	9	
M	D	10.000	1,909		204		1,705	10	
M	S	10.000	46,376				46,376	11	
M	D	12.000	10,648	2,375			13,023	12	
M	S	12.000	18,758				18,758	13	
M	T	12.000	7,185				7,185	14	
M	D	14.000	5,633				5,633	15	
M	D	16.000	3,859				3,859	16	
M	T	16.000	15,766				15,766	17	
Total Within Municipality			335,403	5,555	4,653	0	336,305		
Total Utility			335,403	5,555	4,653	0	336,305		

WATER MAINS

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.

The main additions for 2014 are a mixed of contractor contributed and plant financed. The major plant financed project that was capitalized was the rebuild of the Cascade Ave factoring into the 12" DIP and 8" DIP. Another section known as Ninth street was also replacement with 8" DIP from 6" CIP. Cascade Avenue and Ninth Street was financed through the City government. The Water Utility paid in full the Water Utilities portion of the project. The Water utility did not incur debt from the 2014 main additions.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,074		4		2,070	24	1
M	1.000	1,717	16	18		1,715	242	2
M	1.250	9	1	3		7		3
M	1.500	90				90	5	4
M	2.000	60	2	2		60	11	5
M	3.000	14				14		6
M	4.000	16		2		14	3	7
M	5.000	1				1		8
M	6.000	37	1	5		33	27	9
M	8.000	30				30	12	10
Total Utility		4,048	20	34	0	4,034	324	

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	32		10	(1)	21	3	1
0.750	4,812	342	292	(6)	4856	260	2
1.000	113	10	8	(1)	114	6	3
1.250	0				0	0	4
1.500	98	11	16	5	98	38	5
2.000	73	1	10	3	67	31	6
3.000	37	4	9	(1)	31	13	7
4.000	6				6	3	8
6.000	2				2	2	9
8.000	1				1	1	10
Total:	5,174	368	345	(1)	5196	357	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Multifamily Residential (m)	Irrigation (n)	Wholesale (o)	Inter-D or Utility Use (p)	In Stock and Deduct Meters (q)	Total (r)	
0.625	16	1	0	0	0	0	0	0	4	21	1
0.750	4,032	193	4	8	19	548	0	3	49	4856	2
1.000	6	48	5	9	7	32	0	0	7	114	3
1.250	0	0	0	0	0	0	0	0	0	0	4
1.500	0	31	5	10	28	17	0	0	7	98	5
2.000	0	16	3	17	14	11	0	1	5	67	6
3.000	0	3	0	22	1	4	0	0	1	31	7
4.000	0	1	0	4	0	1	0	0	0	6	8
6.000	0	0	0	1	0	0	0	1	0	2	9
8.000	0	1	0	0	0	0	0	0	0	1	10
Total:	4,054	294	17	71	69	613	0	5	73	5196	

METERS

Meters (Page W-23)

Explain all reported adjustments.

Adjustments were made on the meter count by size to correspond to the meter count by class category and verified with the billing and meter shop inventory.

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. Meters were new in 1997, factory tested in 2000, 2004, and 2006. Field testing was completed in 2009. Accuracy is verified several times a year by dividing total gallons pumped by run time. If gallons per minute are consistent, we consider the meter to be accurate.

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)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	675	5	7		673	2
Total Fire Hydrants	675	5	7	0	673	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR810.13 System maintenance states: All distribution system valves shall be exercised a minimum of every 2-5 years. Please provide the number operated during the year.

Number of hydrants operated during year:	673	*
Number of distribution system valves end of year:	1,050	
Number of distribution valves operated during year:	73	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

OUR STANCE ON OPERATING HALF OF ALL DISTRIBUTION VALVES IS THE COST TO OPERATE WOULD BE TOO EXPENSIVE ON AN ANNUAL BASIS. WE ARE ON A TEN YEAR TESTING ROTATION AND BELIEVE THIS IS MORE THAN ADEQUATE. WE HAD DISCUSSED THIS IN DETAIL IN 1998 WITH BRUCE SCHMIDT OF THE PSC.

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)	*	1
Station Meter	8	CEDAR ST #3	Other	10/28/2013	*	1
Station Meter	8	OAK & SECOND ST #2	Other	10/28/2013	*	2
Station Meter	8	SYCAMORE #4	Other	10/28/2013	*	3
Station Meter	10	MEADOWS DR #6	Magnetic	7/8/2014	*	4
Station Meter	12	DIVISION ST #5	Other	10/28/2013	*	5

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

'OTHER' METERS ARE PROPELLER METERS.

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 Schedule W-05 (Account 691 for class D utilities).

Item (a)	Expenditures (b)	Number of Rebates (c)
Administrative and General Expenses		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs		3
Subtotal Administrative and General Expenses	0	
Customer Incentives		
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
Subtotal Customer Incentives	0	
Total Conservation Expenditures	0	

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)
Pierce County	
Cities	
RIVER FALLS	3,294
Total Cities:	3,294
Total Pierce County:	3,294
Saint Croix County	
Cities	
RIVER FALLS	1,325
Total Cities:	1,325
Total Saint Croix County:	1,325
Total Company:	4,619

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	13,277,324	13,216,631	1
Total Sales of Electricity	13,277,324	13,216,631	
Other Operating Revenues			
Forfeited Discounts (450)	50,813	47,750	2
Miscellaneous Service Revenues (451)	9,886	15,960	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	42,364	40,872	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	888,610	749,292	7
Total Other Operating Revenues	991,673	853,874	
Total Operating Revenues	14,268,997	14,070,505	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	9,919,478	9,655,262	8
Transmission Expenses (560-573)	62,162	7,211	9
Distribution Expenses (580-598)	747,128	762,394	10
Customer Accounts Expenses (901-905)	198,721	222,725	11
Customer Service and Information Expenses (906)	184,788	110,000	12
Sales Expenses (911-916)	8,028	2,680	13
Administrative and General Expenses (920-932)	787,490	643,230	14
Total Operation and Maintenance Expenses	11,907,795	11,403,502	
Other Expenses			
Depreciation Expense (403)	668,084	701,893	15
Amortization Expense (404-407)	302,192	302,192	16
Taxes (408)	455,821	493,959	17
Total Other Expenses	1,426,097	1,498,044	
Total Operating Expenses	13,333,892	12,901,546	
NET OPERATING INCOME	935,105	1,168,959	

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)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	50,813	2
Other (specify):		
Total Forfeited Discounts (450)	50,813	
Miscellaneous Service Revenues (451):		
MISC	9,886	3
Total Miscellaneous Service Revenues (451)	9,886	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENTS	42,364	5
Total Rent from Electric Property (454)	42,364	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TEMPORARY ELECTRIC	3,289	7
POWER PLANT BUYOUT	700,886	8
TRANSMISSION CREDIT	131,923	9
MISC	52,512	10
Total Other Electric Revenues (456)	888,610	

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)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
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
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	24,904	1,788	* 14
Water for Power (536)		0	15
Hydraulic Expenses (537)	10,197	351	16
Electric Expenses (538)	270	5,304	17
Miscellaneous Hydraulic Power Generation Expenses (539)	16,534	23,475	18
Rents (540)		0	19
Maintenance Supervision and Engineering (541)		0	20
Maintenance of Structures (542)	553	5,421	21
Maintenance of Reservoirs, Dams and Waterways (543)	1,675	2,803	22
Maintenance of Electric Plant (544)	366	494	23
Maintenance of Miscellaneous Hydraulic Plant (545)	1,591	49	24
Total Hydraulic Power Generation Expenses	56,090	39,685	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)		0	25
Fuel (547)		0	26
Generation Expenses (548)		0	27
Miscellaneous Other Power Generation Expenses (549)		811	28
Rents (550)		0	29
Maintenance Supervision and Engineering (551)		0	30
Maintenance of Structures (552)		903	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)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	1,714	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	9,863,388	9,613,863	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	9,863,388	9,613,863	
Total Power Production Expenses	9,919,478	9,655,262	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)	2,754	6,096	39
Overhead Line Expenses (563)	3,817	854	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)		261	46
Maintenance of Overhead Lines (571)	55,591	0	* 47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	62,162	7,211	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	76,971	95,951	* 50
Load Dispatching (581)		0	51
Station Expenses (582)	97,338	150,699	* 52
Overhead Line Expenses (583)	20,506	42,657	* 53
Underground Line Expenses (584)	73,378	51,044	* 54
Street Lighting and Signal System Expenses (585)	17,728	20,319	55
Meter Expenses (586)	107,974	63,995	* 56
Customer Installations Expenses (587)	2,111	4,747	57
Miscellaneous Distribution Expenses (588)	177,646	114,692	* 58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)	40,904	45,790	61
Maintenance of Station Equipment (592)	644	23,269	* 62
Maintenance of Overhead Lines (593)	85,396	109,786	* 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)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	24,768	18,870	64
Maintenance of Line Transformers (595)	6,056	5,812	65
Maintenance of Street Lighting and Signal Systems (596)	15,708	14,619	66
Maintenance of Meters (597)		144	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	747,128	762,394	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	13,442	17,452	70
Customer Records and Collection Expenses (903)	179,002	198,845	71
Uncollectible Accounts (904)	6,277	6,428	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)	184,788	110,000	* 74
Total Customer Accounts Expenses	383,509	332,725	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)	8,028	2,680	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	8,028	2,680	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	121,733	131,041	79
Office Supplies and Expenses (921)	12,801	20,598	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	13,967	14,673	82
Property Insurance (924)	22,227	19,550	83
Injuries and Damages (925)	16,320	16,477	84
Employee Pensions and Benefits (926)	226,125	263,237	85
Regulatory Commission Expenses (928)	83	0	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	315,572	121,794	* 88
Rents (931)	58,662	55,860	89
Maintenance of General Plant (932)		0	90
Total Administrative and General Expenses	787,490	643,230	
Total Operation and Maintenance Expenses	11,907,795	11,403,502	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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.

535 Increase - Contracted with consultant for Hydro licensing.

571 Increase - Contracted tree trimming for overhead lines

580 Decrease - Electric Superintendent time was re-distributed to Water as organizational changes occurred in the Water Utility supervisory roles.

582 Decrease - Substations had their five-year scheduled maintenance in 2013 resulting in the 2014 decrease year-over-year.

583 Decrease - Labor reduction was applied towards 584 increase in 2014.

584 Increase - Labor increased in addition to general operating supplies for maintenance of underground.

586 Increase - Re-distribute meter tech salaries towards a standard labor allocation and job functions. Increase in supply purchases for meter testing and mobility.

588 Increase - Hired temporary summer help. With the new payroll system, electric employees paid time off is bucketed into 588 with the intent to be re-allocated to O&M expense accounts factored from direct labor hours. This will be corrected in 2015 going forward.

592 Decrease - The maintenance and repairs were performed in 2013 with no interruptions occurring in 2014 resulting in expenditures.

593 Decrease - Internal labor reduced as a result of the 2013 tree trimming contract. In 2014 the utility reduced the contracted tree trimming and decided to incur some of those costs in 2015.

906 Increase - Commitment to Community and Powerful Choices increased their 2014 budget and actual expenditures were identified as expense in 2014 versus prior years where the balance was recognized as a liability or contr liability depending on over or under spent budgets.

930 Increase - Is a factor from media services programming and advertisement of Utility events and informational snip-its. In addition, 2014 Utility advisory board meetings incurred programming charges for being televised. MEUW member dues were coded to 930 in 2014 whereas historically they were allocated between Electric and Water O&M accounts.

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		372,345	409,350	1
Social Security		64,606	68,237	2
Wisconsin Gross Receipts Tax		17,279	16,119	3
PSC Remainder Assessment		13,764	13,167	4
Other (specify): AMOUNT OF SOCIAL SECURITY CHARGED TO PLANT		(12,173)	(12,914)	5
Total tax expense		455,821	493,959	

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			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.152923	0.154438			3
County tax rate	mills		5.386834	3.467198			4
Local tax rate	mills		5.767126	5.824255			5
School tax rate	mills		8.827964	8.915399			6
Voc. school tax rate	mills		0.808682	0.816692			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.943529	19.177982			10
Less: state credit	mills		1.460233	1.337195			11
Net tax rate	mills		19.483296	17.840787			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.767126	5.824255			14
Combined School Tax Rate	mills		9.636646	9.732091			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		15.403772	15.556346			17
Total Tax Rate	mills		20.943529	19.177982			18
Ratio of Local and School Tax to Total	dec.		0.735491	0.811157			19
Total tax net of state credit	mills		19.483296	17.840787			20
Net Local and School Tax Rate	mills		14.329784	14.471671			21
Utility Plant, Jan. 1	\$	23,176,343	18,581,193	4,595,150			22
Materials & Supplies	\$	234,888	199,655	35,233			23
Subtotal	\$	23,411,231	18,780,848	4,630,383			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	23,411,231	18,780,848	4,630,383			26
Assessment Ratio	dec.		1.109746	1.099606			27
Assessed Value	\$	25,933,568	20,841,971	5,091,597			28
Net Local & School Rate	mills		14.329784	14.471671			29
Tax Equiv. Computed for Current Year	\$	372,345	298,661	73,684			30
Tax Equivalent per 1994 PSC Report	\$	259,372					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	372,345					34
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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
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
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	15,310				15,310	11
Structures and Improvements (331)	43,697				43,697	12
Reservoirs, Dams and Waterways (332)	850,101				850,101	13
Water Wheels, Turbines and Generators (333)	27,976				27,976	14
Accessory Electric Equipment (334)	7,658				7,658	15
Miscellaneous Power Plant Equipment (335)	2,747				2,747	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	947,489	0	0	0	947,489	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	25,249				25,249	18
Structures and Improvements (341)	1,184,529				1,184,529	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
Total Other Production Plant	1,209,778	0	0	0	1,209,778	
TRANSMISSION PLANT						
Land and Land Rights (350)	2,302				2,302	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	517,133				517,133	27
Towers and Fixtures (354)	0				0	28

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)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	332,790				332,790	29
Overhead Conductors and Devices (356)	677,173				677,173	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	1,529,398	0	0	0	1,529,398	
DISTRIBUTION PLANT						
Land and Land Rights (360)	62,711				62,711	34
Structures and Improvements (361)	564,654				564,654	35
Station Equipment (362)	2,233,025				2,233,025	36
Storage Battery Equipment (363)	7,328				7,328	37
Poles, Towers and Fixtures (364)	1,354,578	6,554	3,716		1,357,416	38
Overhead Conductors and Devices (365)	1,324,310	7,094	10,038		1,321,366	39
Underground Conduit (366)	482,671	18,138	459		500,350	40
Underground Conductors and Devices (367)	3,633,766	37,104	7,808		3,663,062	41
Line Transformers (368)	2,062,197	191,046	34,980		2,218,263	* 42
Services (369)	942,073	62,651	1,824		1,002,900	43
Meters (370)	977,118	13,159	5,376		984,901	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	1,233,726	128,677	47,328		1,315,075	* 47
Total Distribution Plant	14,878,157	464,423	111,529	0	15,231,051	
GENERAL PLANT						
Land and Land Rights (389)	1,556				1,556	48
Structures and Improvements (390)	697,555				697,555	49
Office Furniture and Equipment (391)	83,407				83,407	50
Computer Equipment (391.1)	117,313	11,413	17,871		110,855	51
Transportation Equipment (392)	792,873				792,873	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	112,346				112,346	54
Laboratory Equipment (395)	135,479				135,479	55
Power Operated Equipment (396)	26,138				26,138	56
Communication Equipment (397)	22,965				22,965	57
SCADA Equipment (397.1)	76,584				76,584	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
Total General Plant	2,066,216	11,413	17,871	0	2,059,758	
Total utility plant in service directly assignable	20,631,038	475,836	129,400	0	20,977,474	

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)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	20,631,038	475,836	129,400	0	20,977,474	

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

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

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

368 Line Transformers - The Utility and Council approved a resolution to purchase nine transformers of varying kVa in order to have a sufficient reserve of inventory in the event of emergency. Also factoring into the purchase is the demand new customer growth in the commercial and industrial categories will affect the load demands.

373 Street Lighting - The Utility has started the project of phasing out the HPS fixtures and replacing them with LED lamps. These changes affect new development and/or designated areas, in addition to replacing the burnt out lamps as needed.

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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
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
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
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
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	40,300				40,300	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	36,000				36,000	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	76,300	0	0	0	76,300	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	9,066				9,066	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)	
TRANSMISSION PLANT						
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
Total Transmission Plant	9,066	0	0	0	9,066	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	7,650				7,650	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	373,452	796	1,749		372,499	38
Overhead Conductors and Devices (365)	382,992	312	4,724		378,580	39
Underground Conduit (366)	41,781	437	216		42,002	40
Underground Conductors and Devices (367)	1,227,792	20,623	3,674		1,244,741	41
Line Transformers (368)	0				0	42
Services (369)	256,216	726	858		256,084	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)	21,252	14,159			35,411	47
Total Distribution Plant	2,311,135	37,053	11,221	0	2,336,967	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	1,200				1,200	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)	0				0	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)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	1,200	0	0	0	1,200	
Total utility plant in service directly assignable	2,397,701	37,053	11,221	0	2,423,533	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	2,397,701	37,053	11,221	0	2,423,533	

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)	
STEAM PRODUCTION PLANT				
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
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	36,710	2.50%	215	7
Reservoirs, Dams and Waterways (332)	498,120	2.50%	21,253	8
Water Wheels, Turbines and Generators (333)	27,976	2.50%		9
Accessory Electric Equipment (334)	7,657	4.00%		10
Miscellaneous Power Plant Equipment (335)	2,747	4.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	573,210		21,468	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	623,440	2.50%	29,613	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
Total Other Production Plant	623,440		29,613	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	517,133	3.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	164,335	4.00%	13,312	22
Overhead Conductors and Devices (356)	429,534	3.33%	22,550	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
Total Transmission Plant	1,111,002		35,862	
DISTRIBUTION PLANT				
Structures and Improvements (361)	185,803	3.00%	16,940	27
Station Equipment (362)	1,032,391	3.30%	74,360	28
Storage Battery Equipment (363)	7,066	4.00%	262	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					36,925	7
332					519,373	8
333					27,976	9
334					7,657	10
335					2,747	11
336					0	12
	0	0	0	0	594,678	
341					653,053	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	653,053	
352					0	19
353					517,133	20
354					0	21
355					177,647	22
356					452,084	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	1,146,864	
361					202,743	27
362					1,106,751	28
363					7,328	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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	700,223	4.00%	54,240	30
Overhead Conductors and Devices (365)	473,187	3.00%	39,685	31
Underground Conduit (366)	83,887	2.50%	12,288	32
Underground Conductors and Devices (367)	1,335,675	3.30%	121,492	33
Line Transformers (368)	994,245	3.00%	64,207	34
Services (369)	607,444	4.50%	43,762	35
Meters (370)	459,359	3.30%	32,668	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)	873,240	5.00%	63,720	39
Total Distribution Plant	6,752,520		523,624	
GENERAL PLANT				
Structures and Improvements (390)	377,978	2.50%	17,439	40
Office Furniture and Equipment (391)	81,847	6.70%	1,560	41
Computer Equipment (391.1)	114,387	14.29%	1,284	42
Transportation Equipment (392)	651,410	10.00%	23,313	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	101,178	6.70%	770	45
Laboratory Equipment (395)	44,012	5.00%	6,774	46
Power Operated Equipment (396)	26,137	20.00%		47
Communication Equipment (397)	22,965	6.70%		48
SCADA Equipment (397.1)	57,304	8.33%	6,379	49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	1,477,218		57,519	
Total accum. prov. directly assignable	10,537,390		668,086	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	10,537,390		668,086	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	10,537,390		668,086	

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	3,716	2,228	379		748,898	30
365	10,038	3,183	505		500,156	31
366	459	1,547	196		94,365	32
367	7,808	5,433	163		1,444,089	33
368	34,980				1,023,472	34
369	1,824	1,563	165		647,984	35
370	5,376				486,651	36
371					0	37
372					0	38
373	47,328	11,051	5,995		884,576	39
	111,529	25,005	7,403	0	7,147,013	
390					395,417	40
391					83,407	41
391.1	17,871				97,800	42
392					674,723	43
393					0	44
394					101,948	45
395					50,786	46
396					26,137	47
397					22,965	48
397.1					63,683	49
398					0	50
	17,871	0	0	0	1,516,866	
	129,400	25,005	7,403	0	11,058,474	
					0	51
	129,400	25,005	7,403	0	11,058,474	
399					0	52
	0	0	0	0	0	
	129,400	25,005	7,403	0	11,058,474	

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)	
STEAM PRODUCTION PLANT				
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
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
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
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	9,572	2.50%	1,008	13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	7,920	4.00%	1,440	16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	17,492		2,448	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	2,040	3.00%	272	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
Total Transmission Plant	2,040		272	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	1,911	3.33%	254	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					10,580	13
342					0	14
343					0	15
344					9,360	16
345					0	17
346					0	18
	0	0	0	0	19,940	
352					0	19
353					2,312	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	2,312	
361					0	27
362					2,165	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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	275,269	4.00%	14,919	30
Overhead Conductors and Devices (365)	185,114	3.00%	11,424	31
Underground Conduit (366)	2,134	2.50%	1,047	32
Underground Conductors and Devices (367)	504,048	3.30%	41,168	33
Line Transformers (368)	0	0.00%		34
Services (369)	236,316	4.50%	11,527	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)	7,707	5.00%	1,417	39
Total Distribution Plant	1,212,499		81,756	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	540	10.00%	120	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)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	540		120	
Total accum. prov. directly assignable	1,232,571		84,596	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	1,232,571		84,596	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	1,232,571		84,596	

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	1,749	1,049			287,390	30
365	4,724	1,497			190,317	31
366	216	728			2,237	32
367	3,674	2,557			538,985	33
368					0	34
369	858	736			246,249	35
370					0	36
371					0	37
372					0	38
373					9,124	39
	11,221	6,567	0	0	1,276,467	
390					0	40
391					0	41
391.1					0	42
392					660	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	0	0	0	0	660	
	11,221	6,567	0	0	1,299,379	
					0	51
	11,221	6,567	0	0	1,299,379	
399					0	52
	0	0	0	0	0	
	11,221	6,567	0	0	1,299,379	

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)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		1
7.2/12.5 kV (12kV)	31				31		2
14.4/24.9 kV (25kV)	0				0		3
Other:							
NONE	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	60	1			61		6
14.4/24.9 kV (25kV)	0				0		7
Other:							
NONE	0				0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	12				12		10
14.4/24.9 kV (25kV)	0				0		11
Other:							
NONE	0				0		12
Underground Lines							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	9				9		14
14.4/24.9 kV (25kV)	0				0		15
Other:							
NONE	0				0		16
Transmission System							
Pole Lines							
34.5 kV	0				0		17
69 kV	10				10		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
NONE	0				0		21
Underground Lines							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
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
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	7	11
Nonfarm	318	12
Total	325	13
Total customers on rural lines at end of year	325	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	20,265	Monday	01/06/2014	17:01	11,210	1
February	02	19,832	Wednesday	02/05/2014	18:01	10,351	2
March	03	19,059	Monday	03/03/2014	18:01	10,218	3
April	04	16,448	Tuesday	04/01/2014	11:01	9,062	4
May	05	18,704	Friday	05/30/2014	15:01	8,937	5
June	06	19,664	Friday	06/20/2014	16:01	9,791	6
July	07	24,546	Monday	07/21/2014	16:01	10,450	7
August	08	21,886	Monday	08/25/2014	13:01	10,860	8
September	09	21,621	Thursday	09/04/2014	17:01	9,630	9
October	10	16,464	Thursday	10/02/2014	11:01	9,399	10
November	11	19,057	Tuesday	11/18/2014	17:01	9,901	11
December	12	19,496	Monday	12/01/2014	17:01	10,641	12
Total		237,042				120,450	

System Name River Falls

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	1,575	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	1,575	7
Purchases	120,450	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	122,025	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	119,252	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	119,252	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,773	27
Total Energy Losses	2,773	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.2725%	29
Total Disposition of Energy	122,025	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL SERVICE	RG-1	5,431	44,774		1
RESIDENTIAL SERVICE	RG-2	17	181		2
Total Sales for Residential Sales		5,448	44,955		
Commercial & Industrial					
GENERAL SERVICE	CG-1	627	13,908		3
SMALL POWER SERVICE	CP-1	72	20,766		4
LARGE POWER SERVICE	CP-2	17	23,155		5
INDUSTRIAL POWER SERVICE TOD	CP-3	4	15,610		6
Total Sales for Commercial & Industrial		720	73,439		
Public Street & Highway Lighting					
STREET LIGHTING SERVICE	MS-1	16	842		7
AREA LIGHTING SERVICE	MS-2	86	1		8
PARKING LOT LIGHTS	MS-3	1	9		9
PATHWAY LIGHTING	MS-4	3	6		10
Total Sales for Public Street & Highway Lighting		106	858		
Sales for Resale					
OTHER	MIS	1	1		11
Total Sales for Sales for Resale		1	1		
TOTAL SALES FOR ELECTRICITY		6,275	119,253		

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)	
		4,843,790	667,152	5,510,942	1
		17,065	2,614	19,679	2
0	0	4,860,855	669,766	5,530,621	
		1,434,342	208,542	1,642,884	3
66,455	85,533	1,831,105	312,660	2,143,765	4
58,913	74,701	1,918,747	349,641	2,268,388	5
37,512	49,092	1,219,307	233,614	1,452,921	6
162,880	209,326	6,403,501	1,104,457	7,507,958	
		199,507	12,454	211,961	7
		13,651		13,651	8
		4,743	136	4,879	9
		7,854	91	7,945	10
0	0	225,755	12,681	238,436	
		309		309	11
0	0	309	0	309	
162,880	209,326	11,490,420	1,786,904	13,277,324	

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 ENERGY				1
Point of Delivery	Power Plant				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Utility Substation				5
Total of 12 Monthly Maximum Demands -- kW	237,042				6
Average load factor	69.6079%				7
Total Cost of Purchased Power	9,863,388				8
Average cost per kWh	0.0819				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,581	6,628			12
February	4,200	6,151			13
March	3,948	6,270			14
April	3,903	5,159			15
May	3,657	5,281			16
June	4,159	5,631			17
July	4,458	5,992			18
August	4,452	6,409			19
September	4,046	5,584			20
October	4,164	5,235			21
November	3,731	6,170			22
December	4,431	6,210			23
Total kWh (000)	49,730	70,720			24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					25
Point of Delivery					26
Voltage at Which Delivered					27
Point of Metering					28
Type of Power Purchased (firm, dump, etc.)					29
Total of 12 Monthly Maximum Demands -- kW					30
Average load factor					31
Total Cost of Purchased Power					32
Average cost per kWh					33
On-Peak Hours (if applicable)					34
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	35
January					36
February					37
March					38
April					39
May					40
June					41
July					42
August					43
September					44
October					45
November					46
December					47
Total kWh (000)					48

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	1,575	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	224	7
Date and Hour of Such Maximum Demand	5/12/2014 16	8
Load Factor	0.8027	9
Maximum Net Generation in Any One Day	135	10
Date of Such Maximum	5/12/2014	11
Number of Hours Generators Operated	8,190	12
Maximum Continuous or Dependable Capacity--kW	255	13
Is Plant Owned or Leased?		14
Total Production Expenses	58,257	15
Cost per kWh of Net Generation (\$)	37	16
Monthly Net Generation --- kWh (000):		
January	110	17
February	96	18
March	105	19
April	119	20
May	183	21
June	133	22
July	139	23
August	163	24
September	127	25
October	93	26
November	149	27
December	158	28
Total kWh (000)	1,575	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Junction D	Powell Fal			1
Unit Identification	No. 1	No. 2			2
Type of Generation	HYDRO	HYDRO			3
kWh Net Generation (000)	1,118	457			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	224	106			7
Date and Hour of Such Maximum Demand	5/12/2014 16	11/17/2014 10			8
Load Factor	0.5698	0.4922			9
Maximum Net Generation in Any One Day	135	57			10
Date of Such Maximum	05/12/2014	07/17/2014			11
Number of Hours Generators Operated	8,190	7,045			12
Maximum Continuous or Dependable Capacity--kW	180	75			13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	40,780	17,477			15
Cost per kWh of Net Generation (\$)	36.4758	38.2429			16
Monthly Net Generation --- kWh (000):					
January	74	36			17
February	62	34			18
March	83	22			19
April	96	23			20
May	135	48			21
June	96	37			22
July	82	57			23
August	113	50			24
September	98	29			25
October	78	15			26
November	96	53			27
December	105	53			28
Total kWh (000)	1,118	457			29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.
3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
Junction	Kinnickinn	Attended	Vertical	1	1,948	450	335	1				
Powell Falls	Kinnickinn	Unattended	Vertical	1	1,948	240	167	2				
							Total	502				

HYDRAULIC GENERATING PLANTS (cont.)

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
42	42	1,948	2,400	1,118	250	312	250	235	1
20	20	1,948	2,400	457	125	156	125	110	2
Total				1,575	375	468	375	345	

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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	North Sub	Power Plan	Power Pln2	South Fork	UWRF	1
Voltage--High Side	115,000	69,000	69,000	69,000	12,470	2
Voltage--Low Side	12,470	12,470	4,160	12,470	4,160	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	25,000	25,000	7,500	20,000	7,500	5
Number of Spare Transformers on Hand	0	0	0	0	1	6
15-Minute Maximum Demand in kW	8,223	10,012	0	6,806	0	7
Dt and Hr of Such Maximum Demand	07/21/2014 15:00 07/21/2014 17:00		07/21/2014 16:00			8
Kwh Output	38,699,883	47,346,132	0	34,345,016	0	9
Footnotes			*		*	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Total Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
Kwh Output						19
Footnotes						20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
Kwh Output						29
Footnotes						30

SUBSTATION EQUIPMENT

Substation Equipment (Page E-26)

General footnotes

Demand and output information is not available for the UWRP or the Power Pln2 Substation.

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	6,371	1,387		79,391	1
Acquired during year	120	25		4,995	2
Total	6,491	1,412		84,386	3
Retired during year	49	32		2,277	4
Sales, transfers or adjustments increase (decrease)	(27)				5
Number end of year	6,415	1,380		82,109	6
Number end of year accounted for as follows:					7
In customers' use	6,254	1,308		70,635	8
In utility's use	30	1		5,000	9
Locked meters on customers' premises					10
In stock	131	71		6,474	11
Total end of year	6,415	1,380		82,109	12
					13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Other	53	131	8,715	1
Other	101	11	1,444	2
Sodium Vapor	100	376	206,595	3
Sodium Vapor	150	363	318,033	4
Sodium Vapor	250	47	57,216	5
Sodium Vapor	400	4	8,055	6
Total		932	600,058	
Ornamental				
Other	40	14	779	7
Sodium Vapor	100	47	25,824	8
Sodium Vapor	250	163	215,489	9
Total		224	242,092	
Other				
NONE				10
Total		0	0	