



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAUPUN UTILITIES

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

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For the Year Ended: DECEMBER 31, 2003

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** WAUPUN UTILITIES

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

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

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR ZACHARY T BLOOM, CPA  
**Title:** FINANCE AND ADMINISTRATIVE MANAGER

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

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

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

**E-mail Address:** zbloom@wppisys.org

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** DAVID GERRITSON  
**Title:** COMMISSION PRESIDENT

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

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

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** JOHN ANDRES

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 12/31/2003

**Period covered by most recent audit:** CALENDAR YEAR 2003

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

**Name:** MR DENNIS M WESTHUIS

**Title:** GENERAL MANAGER

**Office Address:**

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

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

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

**E-mail Address:** DWESTHUIS@WPPISYS.ORG

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

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

- MR DAVID GERRITSON, COMMISSION PRESIDENT
- MR GERALD HEERINGA, COMMISSIONER
- MR THOMAS HODGE, III, ALDERPERSON
- MR HOWARD HUENICK, COMMISSIONER
- MR JACK NUGENT, COMMISSIONER
- MS JODI STEGER, ALDERPERSON
- MR ROBERT TANK, ALDERPERSON

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	7,721,764	7,512,996	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	5,851,250	6,129,777	2
Depreciation Expense (403)	522,895	549,394	3
Amortization Expense (404-407)	15,000	15,000	4
Taxes (408)	379,050	374,399	5
<b>Total Operating Expenses</b>	<b>6,768,195</b>	<b>7,068,570</b>	
<b>Net Operating Income</b>	<b>953,569</b>	<b>444,426</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>953,569</b>	<b>444,426</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	10	(2,745)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	32,429	29,545	10
Miscellaneous Nonoperating Income (421)	169,550	0	11
<b>Total Other Income</b>	<b>201,989</b>	<b>26,800</b>	
<b>Total Income</b>	<b>1,155,558</b>	<b>471,226</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	44,641	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>44,641</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,110,917</b>	<b>471,226</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,393	3,550	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	274,660	331,667	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>281,053</b>	<b>335,217</b>	
<b>Net Income</b>	<b>829,864</b>	<b>136,009</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,985,415	6,849,406	20
Balance Transferred from Income (433)	829,864	136,009	21
Miscellaneous Credits to Surplus (434)	1,498,989	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,314,268</b>	<b>6,985,415</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	7,721,764		7,721,764	1
<b>Total (Acct. 400):</b>	<b>7,721,764</b>	<b>0</b>	<b>7,721,764</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	5,851,250		5,851,250	2
<b>Total (Acct. 401-402):</b>	<b>5,851,250</b>	<b>0</b>	<b>5,851,250</b>	
<b>Depreciation Expense (403):</b>				
Derived	522,895		522,895	3
<b>Total (Acct. 403):</b>	<b>522,895</b>	<b>0</b>	<b>522,895</b>	
<b>Amortization Expense (404-407):</b>				
Derived	15,000		15,000	4
<b>Total (Acct. 404-407):</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	
<b>Taxes (408):</b>				
Derived	379,050		379,050	5
<b>Total (Acct. 408):</b>	<b>379,050</b>	<b>0</b>	<b>379,050</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>953,569</b>	<b>0</b>	<b>953,569</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	10		10	8
<b>Total (Acct. 415-416):</b>	<b>10</b>	<b>0</b>	<b>10</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
ELECTRIC INVESTMENT INCOME	11,924	0	11,924	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
WATER INVESTMENT INCOME	20,505	0	20,505 12
<b>Total (Acct. 419):</b>	<b>32,429</b>	<b>0</b>	<b>32,429</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	143,661	143,661 13
Contributed Plant - Electric	[REDACTED]	25,889	25,889 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>169,550</b>	<b>169,550</b>
<b>TOTAL OTHER INCOME:</b>	<b>32,439</b>	<b>169,550</b>	<b>201,989</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	21,121	21,121 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	23,520	23,520 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>44,641</b>	<b>44,641</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>44,641</b>	<b>44,641</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	0 20
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
WATER DEBT DISCOUNT AMORTIZATION	4,976	[REDACTED]	4,976 21
ELECTRIC DEBT DISCOUNT AMORTIZATION	1,417	[REDACTED]	1,417 22
<b>Total (Acct. 428):</b>	<b>6,393</b>	<b>0</b>	<b>6,393</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	274,660	[REDACTED]	274,660 24
<b>Total (Acct. 430):</b>	<b>274,660</b>	<b>0</b>	<b>274,660</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>281,053</b>	<b>0</b>	<b>281,053</b>
<b>NET INCOME:</b>	<b>704,955</b>	<b>124,909</b>	<b>829,864</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	6,985,415	0	6,985,415 27
<b>Total (Acct. 216):</b>	<b>6,985,415</b>	<b>0</b>	<b>6,985,415</b>
<b>Balance Transferred from Income (433):</b>			
Derived	704,955	124,909	829,864 28
<b>Total (Acct. 433):</b>	<b>704,955</b>	<b>124,909</b>	<b>829,864</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
1/1/03 CIAC LESS 1/1/03 CIAC ACDP	0	1,498,989	1,498,989 29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>1,498,989</b>	<b>1,498,989</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>7,690,370</b>	<b>1,623,898</b>	<b>9,314,268</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		10,237			10,237	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		10,227			10,227	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>10,227</b>	<b>0</b>	<b>0</b>	<b>10,227</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,667,017	6,054,747	0	0	<b>7,721,764</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	215	657			<b>872</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,666,802</b>	<b>6,054,090</b>	<b>0</b>	<b>0</b>	<b>7,720,892</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	243,735	5,562	<b>249,297</b>	1
Electric operating expenses	316,224	22,254	<b>338,478</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	19,473	772	<b>20,245</b>	8
Electric utility plant accounts	87,520	6,439	<b>93,959</b>	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	35,027	(35,027)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>701,979</b>	<b>0</b>	<b>701,979</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	19,882,374	19,368,567	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,950,813	5,121,096	2
<b>Net Utility Plant</b>	<b>13,931,561</b>	<b>14,247,471</b>	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
<b>Total Net Utility Plant</b>	<b>13,931,561</b>	<b>14,247,471</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	995,223	925,338	9
<b>Total Other Property and Investments</b>	<b>995,223</b>	<b>925,338</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	47,775	21,370	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	492	492	12
Temporary Cash Investments (136)	1,394,365	509,845	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	558,993	544,911	15
Other Accounts Receivable (143)	116,250	97,834	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	12,319	23,926	18
Materials and Supplies (151-163)	185,693	182,875	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	3,800	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
<b>Total Current and Accrued Assets</b>	<b>2,315,887</b>	<b>1,385,053</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	52,697	33,154	24
Other Deferred Debits (182-186)	45,000	60,000	25
<b>Total Deferred Debits</b>	<b>97,697</b>	<b>93,154</b>	
<b>Total Assets and Other Debits</b>	<b>17,340,368</b>	<b>16,651,016</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	556,893	556,893	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	9,314,268	6,985,415	28
<b>Total Proprietary Capital</b>	<b>9,871,161</b>	<b>7,542,308</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,950,000	4,155,000	29
Advances from Municipality (223)	1,552,428	1,775,127	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>5,502,428</b>	<b>5,930,127</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	846,627	499,452	33
Payables to Municipality (233)	724,642	394,560	34
Customer Deposits (235)	6,875	3,925	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	89,625	153,053	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	12,869	10,230	40
Miscellaneous Current and Accrued Liabilities (242)	271,661	215,870	41
<b>Total Current and Accrued Liabilities</b>	<b>1,952,299</b>	<b>1,277,090</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	14,480	39,580	44
<b>Total Deferred Credits</b>	<b>14,480</b>	<b>39,580</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,861,911	49
<b>Total Liabilities and Other Credits</b>	<b>17,340,368</b>	<b>16,651,016</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	10,020,137	0	0	9,348,430	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,923,268	0	0	8,942,716	2
Utility Plant in Service - Contributed Plant (101.2)	1,356,194	0	0	658,842	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	0			1,354	9
<b>Total Utility Plant</b>	<b>10,279,462</b>	<b>0</b>	<b>0</b>	<b>9,602,912</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,409,407	0	0	3,140,164	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	163,983	0	0	237,259	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>2,573,390</b>	<b>0</b>	<b>0</b>	<b>3,377,423</b>	
<b>Net Utility Plant</b>	<b>7,706,072</b>	<b>0</b>	<b>0</b>	<b>6,225,489</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,233,333	2,887,763			<b>5,121,096</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	237,376	285,519			<b>522,895</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,293				<b>8,293</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Equipment Depreciation Cleared	7,136	24,558			<b>31,694</b>	<b>9</b>
Salvage	10,779	4,415			<b>15,194</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>263,584</b>	<b>314,492</b>	<b>0</b>	<b>0</b>	<b>578,076</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	62,277	40,981			<b>103,258</b>	<b>15</b>
Cost of removal	0	21,110			<b>21,110</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Equipment Transfer to Sewer	25,233				<b>25,233</b>	<b>18</b>
<b>Total debits</b>	<b>87,510</b>	<b>62,091</b>	<b>0</b>	<b>0</b>	<b>149,601</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>2,409,407</b>	<b>3,140,164</b>	<b>0</b>	<b>0</b>	<b>5,549,571</b>	<b>20</b>

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

Depreciation Accruals (Credits) during the year (111.2):  
 1. Report the amounts charged to Depreciation Expense (426).  
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0	0			0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	21,121	23,520			44,641	4
Accruals charged other accounts (specify):						5 6
NONE	0	0			0	7
Salvage	0	0			0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	144,307	218,615			362,922	10
<b>Total credits</b>	<b>165,428</b>	<b>242,135</b>	<b>0</b>	<b>0</b>	<b>407,563</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	1,445	3,238			4,683	13
Cost of removal	0	1,637			1,637	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>1,445</b>	<b>4,875</b>	<b>0</b>	<b>0</b>	<b>6,320</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>163,983</b>	<b>237,260</b>	<b>0</b>	<b>0</b>	<b>401,243</b>	<b>18</b>

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			147,458		147,458	147,279	3
<b>Total Electric Utility</b>					<b>147,458</b>	<b>147,279</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	147,458	147,279	1
Water utility (154)	38,235	35,596	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>185,693</b>	<b>182,875</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 BONDS - WATER	2,748	428	16,970	1
1999 BONDS - ELECTRIC	495	428	6,085	2
1999 BONDS - WATER	516	428	6,340	3
2003 GENERAL OBLIGATION NOTES - ELECTRIC	922	428	8,156	4
2003 GENERAL OBLIGATION NOTES - WATER	1,712	428	15,146	5
<b>Total</b>			<b>52,697</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				6
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	556,893	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>556,893</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS - PLANT	03/01/1993	03/01/2013	6.33%	1,625,000	<b>1</b>
ELECTRIC REVENUE BONDS - BUILDING	04/15/1999	09/01/2019	4.88%	1,317,894	<b>2</b>
WATER REVENUE BONDS - BUILDING	04/15/1999	09/01/2019	4.88%	1,007,106	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,950,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 3,950,000**

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ELECTRIC STATE TRUST FUND - IND SUB	10/19/1994	03/15/2004	5.00%	68,234	1
ELECTRIC STATE TRUST FUND - PRISON SUB	06/29/2001	03/15/2011	5.25%	0	2
WATER GENERAL OBLIGATION NOTES	02/11/2003	03/01/2011	2.74%	942,500	3
WATER STATE TRUST FUND - MAIN	08/30/2000	03/15/2010	5.50%	0	4
WATER STATE TRUST FUND - TOWER	10/19/1994	03/15/2004	5.00%	34,194	5
ELECTRIC GENERAL OBLIGATION NOTES	02/11/2003	03/01/2011	2.74%	507,500	6
<b>Total for Account 223</b>				<b><u>1,552,428</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	184,453	2
Charged electric department expense	194,603	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>379,056</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	322,048	6
Social Security taxes	42,742	7
PSC Remainder Assessment	8,988	8
<b>Other (explain):</b>		
Electric Gross Receipts Tax	5,278	9
<b>Total payments and other debits</b>	<b>379,056</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
ELECTRIC BONDS - BLDG	(1,120)			(1,120)	1
WATER BONDS - BLDG	(403)			(403)	2
WATER BONDS - PLANT	(1,802)			(1,802)	3
<b>Subtotal</b>	<b>(3,325)</b>	<b>0</b>	<b>0</b>	<b>(3,325)</b>	
<b>Advances from Municipality (223)</b>					
WATER BONDS PLANT	39,252	106,850	109,054	37,048	4
Electric State Fund Loan	5,277	4,099	6,666	2,710	5
Water State Fund Loan	2,640	2,050	3,333	1,357	6
Customer Deposits	714	0	0	714	7
WATER BONDS - BLDG	17,493	49,958	50,656	16,795	8
ELECTRIC BONDS - BLDG	23,837	65,430	66,344	22,923	9
WATER STATE FUND - WATER MAIN	44,518	11,805	56,323	0	10
ELECTRIC STATE FUND LOAN - PRISON SUBSTATION	22,647	5,960	28,607	0	11
2003 G.O. OBLIGATION NOTES - WATER		18,530	11,118	7,412	12
2003 G.O. OBLIGATION NOTES - ELECTRIC		9,978	5,987	3,991	13
<b>Subtotal</b>	<b>156,378</b>	<b>274,660</b>	<b>338,088</b>	<b>92,950</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	14
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	15
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>153,053</b>	<b>274,660</b>	<b>338,088</b>	<b>89,625</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
ELECTRIC BOND PRINCIPAL AND INTEREST REDEMPTION FUND	69,454	3
WATER BOND PRINCIPAL AND INTEREST REDEMPTION FUND	188,815	4
ELECTRIC AND WATER BOND RESERVE FUND	465,126	5
<b>Total (Acct. 125):</b>	<b>723,395</b>	
<b>Depreciation Fund (126):</b>		
NONE		6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
ELECTRIC SURPLUS FUND	115,368	7
WATER SURPLUS FUND	156,460	8
<b>Total (Acct. 128):</b>	<b>271,828</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	116,705	12
Electric	442,288	13
Sewer (Regulated)	0	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>558,993</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	16

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	116,250	17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 143):</b>	<b>116,250</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY ACCOUNTS PLACED ON TAX ROLL	12,319	19
<b>Total (Acct. 145):</b>	<b>12,319</b>	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
EXTRAORDINARY LOSS ON EARLY RETIREMENT OF UTILITY BUILDING	45,000	21
<b>Total (Acct. 182):</b>	<b>45,000</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO SEWER UTILITY	724,642	26
<b>Total (Acct. 233):</b>	<b>724,642</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS FUNDS	14,480	27
<b>Total (Acct. 253):</b>	<b>14,480</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,854,089	8,831,805	0	0	17,685,894	1
Materials and Supplies	36,915	147,368	0	0	184,283	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,321,370	3,013,963	0	0	5,335,333	4
Customer Advances for Construction					0	5
					0	6
<b>Average Net Rate Base</b>	<b>6,569,634</b>	<b>5,965,210</b>	<b>0</b>	<b>0</b>	<b>12,534,844</b>	
Net Operating Income	602,179	351,390	0	0	953,569	7
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>9.17%</b>	<b>5.89%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.61%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

none

---

**2. Leaseholder changes.**

none

---

**3. Extensions of service.**

none

---

**4. Estimated changes in revenues due to rate changes.**

3.40% electric rate increase effective April 9, 2003 resulted in \$162,189 (2.78%) increase in sales.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

Electric rate increase effective April 9, 2003.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-18)

**Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.**

Interest accrued during the year for Bonds (account 221) is included in the accrued amounts shown in account 223.

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

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

This was authorized by the PSC during our water rate application/increase effective January 9, 2002 (docket 6290-WR-103).

Actual letter authorizing amortization dated March 12, 2002, from James Luckow (File DWCCA-6290-JPL)

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,234,514	627,397	0	0	0	<b>1,861,911</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	1,234,514	627,397				<b>1,861,911</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,654,427	1,619,844	1
<b>Total Sales of Water</b>	<b>1,654,427</b>	<b>1,619,844</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,932	2,684	2
Miscellaneous Service Revenues (471)	2,300	845	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,358	7,131	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>12,590</b>	<b>10,660</b>	
<b>Total Operating Revenues</b>	<b>1,667,017</b>	<b>1,630,504</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	31,225	63,690	8
Pumping Expenses (620-633)	100,869	108,416	9
Water Treatment Expenses (640-652)	92,586	260,160	10
Transmission and Distribution Expenses (660-678)	136,000	183,448	11
Customer Accounts Expenses (901-905)	75,042	86,965	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	190,583	192,803	14
<b>Total Operation and Maintenance Expenses</b>	<b>626,305</b>	<b>895,482</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	237,376	254,454	15
Amortization Expense (404-407)	15,000	15,000	16
Taxes (408)	186,157	187,523	17
<b>Total Other Operating Expenses</b>	<b>438,533</b>	<b>456,977</b>	
<b>Total Operating Expenses</b>	<b>1,064,838</b>	<b>1,352,459</b>	
<b>NET OPERATING INCOME</b>	<b>602,179</b>	<b>278,045</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Unmetered Sales to General Customers (460)			
Residential			1
Commercial			2
Industrial			3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Metered Sales to General Customers (461)			
Residential	2,833	124,904	769,237 4
Commercial	336	44,736	205,117 5
Industrial	18	60,843	177,662 6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,187</b>	<b>230,483</b>	<b>1,152,016</b>
Private Fire Protection Service (462)	15		22,375 7
Public Fire Protection Service (463)	3,215		448,356 8
Other Sales to Public Authorities (464)	28	6,286	31,680 9
Sales to Irrigation Customers (465)			10
Sales for Resale (466)		0	0 11
Interdepartmental Sales (467)			12
<b>Total Sales of Water</b>	<b>6,445</b>	<b>236,769</b>	<b>1,654,427</b>

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	448,356	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>448,356</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,932	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,932</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE RECONNECTIONS	2,300	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,300</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,358	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>6,358</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	26,292	23,707	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	673	196	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	4,260	39,787	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>31,225</b>	<b>63,690</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	301	2,825	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	63,448	62,398	17
Pumping Labor and Expenses (624)	27,832	33,013	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	3,742	4,747	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	5,259	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	287	5,433	25
<b>Total Pumping Expenses</b>	<b>100,869</b>	<b>108,416</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	10,485	12,919	26
Chemicals (641)	37,052	39,519	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	26,954	23,858	<b>28</b>
Miscellaneous Expenses (643)	1,860	3,446	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	0	<b>31</b>
Maintenance of Structures and Improvements (651)	1,106	401	<b>32</b>
Maintenance of Water Treatment Equipment (652)	15,129	180,017	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>92,586</b>	<b>260,160</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	0	0	<b>34</b>
Storage Facilities Expenses (661)	0	0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	23	0	<b>36</b>
Meter Expenses (663)	8,857	11,976	<b>37</b>
Customer Installations Expenses (664)	0	0	<b>38</b>
Miscellaneous Expenses (665)	0	0	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	0	0	<b>41</b>
Maintenance of Structures and Improvements (671)	637	2,434	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	56,619	107,793	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	37,272	23,900	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	10,399	8,409	<b>46</b>
Maintenance of Meters (676)	15,454	12,288	<b>47</b>
Maintenance of Hydrants (677)	6,739	16,648	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>136,000</b>	<b>183,448</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	19,307	19,716	<b>50</b>
Meter Reading Labor (902)	11,275	11,555	<b>51</b>
Customer Records and Collection Expenses (903)	44,245	43,476	<b>52</b>
Uncollectible Accounts (904)	215	12,218	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>75,042</b>	<b>86,965</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	23,104	24,146	<b>56</b>
Office Supplies and Expenses (921)	34,632	39,906	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	5,751	7,203	<b>59</b>
Property Insurance (924)	8,512	5,882	<b>60</b>
Injuries and Damages (925)	7,234	9,151	<b>61</b>
Employee Pensions and Benefits (926)	101,761	102,609	<b>62</b>
Regulatory Commission Expenses (928)	342	132	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	1,244	765	<b>65</b>
Rents (931)	0	0	<b>66</b>
Maintenance of General Plant (932)	8,003	3,009	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>190,583</b>	<b>192,803</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>626,305</b>	<b>895,482</b>	

**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		168,366	169,384	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,522	2,601	2
<b>Net property tax equivalent</b>		<b>165,844</b>	<b>166,783</b>	
Social Security		18,605	19,476	3
PSC Remainder Assessment		1,708	1,264	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>186,157</b>	<b>187,523</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.226711	0.224633			3
County tax rate	mills		6.891201	5.563379			4
Local tax rate	mills		7.350809	7.281596			5
School tax rate	mills		11.085704	10.984089			6
Voc. school tax rate	mills		1.729347	1.713497			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>27.283772</b>	<b>25.767194</b>			<b>10</b>
Less: state credit	mills		1.607720	1.511266			11
<b>Net tax rate</b>	mills		<b>25.676052</b>	<b>24.255928</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.350809</b>	<b>7.281596</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.815051</b>	<b>12.697586</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.165860</b>	<b>19.979182</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.283772</b>	<b>25.767194</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.739116</b>	<b>0.775373</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.676052</b>	<b>24.255928</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.977569</b>	<b>18.807387</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>10,020,137</b>	5,010,068	5,010,069			22
Materials & Supplies	\$	<b>35,596</b>	17,798	17,798			23
<b>Subtotal</b>	\$	<b>10,055,733</b>	<b>5,027,866</b>	<b>5,027,867</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>10,055,733</b>	<b>5,027,866</b>	<b>5,027,867</b>			<b>26</b>
Assessment Ratio	dec.		0.882180	0.890340			27
<b>Assessed Value</b>	\$	<b>8,911,994</b>	<b>4,435,483</b>	<b>4,476,511</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.977569</b>	<b>18.807387</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>168,366</b>	<b>84,175</b>	<b>84,191</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	113,479					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>168,366</b>					<b>34</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	742		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	549,417		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	207,515		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>757,674</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,200		12
Structures and Improvements (321)	387,002		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	216,510	50,474	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>604,712</b>	<b>50,474</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	25,334		21
Structures and Improvements (331)	158,748		22
Water Treatment Equipment (332)	348,737		23
<b>Total Water Treatment Plant</b>	<b>532,819</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			742	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			549,417	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			207,515	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>757,674</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,200	12
Structures and Improvements (321)	605		386,397	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	16,692		250,292	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>17,297</b>	<b>0</b>	<b>637,889</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			25,334	21
Structures and Improvements (331)			158,748	22
Water Treatment Equipment (332)			348,737	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>532,819</b>	

**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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,154		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	542,925		26
Transmission and Distribution Mains (343)	4,355,105	65,203	27
Fire Mains (344)	0		28
Services (345)	799,558	20,467	29
Meters (346)	301,249	5,426	30
Hydrants (348)	410,364	6,169	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,411,355</b>	<b>97,265</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	972,587		34
Office Furniture and Equipment (391)	44,970	2,747	35
Computer Equipment (391.1)	55,476		36
Transportation Equipment (392)	137,043	25,094	37
Stores Equipment (393)	1,893		38
Tools, Shop and Garage Equipment (394)	76,003	3,174	39
Laboratory Equipment (395)	4,724		40
Power Operated Equipment (396)	72,823	46,700	41
Communication Equipment (397)	36,429	413	42
SCADA Equipment (397.1)	252,297		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,712,864</b>	<b>78,128</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,019,424</b>	<b>225,867</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,019,424</b>	<b>225,867</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			2,154 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			542,925 26
Transmission and Distribution Mains (343)	2,383	(947,552)	3,470,373 27
Fire Mains (344)			0 28
Services (345)	1,682	(191,310)	627,033 29
Meters (346)	4,790		301,885 30
Hydrants (348)	245	(95,651)	320,637 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>9,100</b>	<b>(1,234,513)</b>	<b>5,265,007</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			58,619 33
Structures and Improvements (390)			972,587 34
Office Furniture and Equipment (391)			47,717 35
Computer Equipment (391.1)			55,476 36
Transportation Equipment (392)		(25,233)	136,904 37
Stores Equipment (393)			1,893 38
Tools, Shop and Garage Equipment (394)			79,177 39
Laboratory Equipment (395)			4,724 40
Power Operated Equipment (396)	35,880		83,643 41
Communication Equipment (397)			36,842 42
SCADA Equipment (397.1)			252,297 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>35,880</b>	<b>(25,233)</b>	<b>1,729,879</b>
<b>Total utility plant in service directly assignable</b>	<b>62,277</b>	<b>(1,259,746)</b>	<b>8,923,268</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>62,277</b>	<b>(1,259,746)</b>	<b>8,923,268</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		70,199	27
Fire Mains (344)			28
Services (345)		36,005	29
Meters (346)			30
Hydrants (348)		16,922	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>123,126</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>123,126</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>123,126</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)  
--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	837	947,552	1,016,914 27
Fire Mains (344)			0 28
Services (345)	531	191,310	226,784 29
Meters (346)			0 30
Hydrants (348)	77	95,651	112,496 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,445</b>	<b>1,234,513</b>	<b>1,356,194</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>1,445</b>	<b>1,234,513</b>	<b>1,356,194</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,445</b>	<b>1,234,513</b>	<b>1,356,194</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	110,700	2.90%	15,933	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	51,273	1.80%	3,735	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>161,973</b>		<b>19,668</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	113,938	3.20%	12,374	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	93,842	4.40%	10,270	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>207,780</b>		<b>22,644</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	93,729	3.20%	5,080	16
Water Treatment Equipment (332)	226,182	3.30%	11,508	17
<b>Total Water Treatment Plant</b>	<b>319,911</b>		<b>16,588</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	164,072	1.90%	10,038	19
Transmission and Distribution Mains (343)	368,247	1.30%	44,740	20
Fire Mains (344)	0			21
Services (345)	204,854	2.90%	17,912	22
Meters (346)	172,383	5.50%	16,586	23
Hydrants (348)	62,754	2.20%	6,932	24

**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			35		126,668	4
315					0	5
316					55,008	6
317					0	7
	0	0	35	0	181,676	
321	605				125,707	8
322					0	9
323					0	10
324					0	11
325	16,692				87,420	12
326					0	13
327					0	14
328					0	15
	17,297	0	0	0	213,127	
331					98,809	16
332					237,690	17
	0	0	0	0	336,499	
341					0	18
342					174,110	19
343	2,383				410,604	20
344					0	21
345	1,682				221,084	22
346	4,790		81		184,260	23
348	245				69,441	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>972,310</b>		<b>96,208</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	169,289	2.90%	28,205	26
Office Furniture and Equipment (391)	16,590	5.80%	2,544	27
Computer Equipment (391.1)	57,480	26.70%	0	28
Transportation Equipment (392)	92,061	15.00%	7,239	29
Stores Equipment (393)	439	5.80%	110	30
Tools, Shop and Garage Equipment (394)	32,046	5.80%	4,337	31
Laboratory Equipment (395)	3,313	5.80%	274	32
Power Operated Equipment (396)	58,931	15.00%	0	33
Communication Equipment (397)	32,210	15.00%	4,529	34
SCADA Equipment (397.1)	109,000	25.00%	50,459	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>571,359</b>		<b>97,697</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,233,333</b>		<b>252,805</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,233,333</b>		<b>252,805</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	9,100	0	81	0	1,059,499
390					197,494 26
391					19,134 27
391.1					57,480 28
392			2,500	(25,233)	76,567 29
393					549 30
394			163		36,546 31
395					3,587 32
396	35,880		8,000		31,051 33
397					36,739 34
397.1					159,459 35
398					0 36
399					0 37
	35,880	0	10,663	(25,233)	618,606
	62,277	0	10,779	(25,233)	2,409,407
					0 38
	62,277	0	10,779	(25,233)	2,409,407

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	12,769	20
Fire Mains (344)				21
Services (345)		2.90%	6,062	22
Meters (346)				23
Hydrants (348)		2.20%	2,290	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	837			82,953	94,885 20
344					0 21
345	531			46,559	52,090 22
346					0 23
348	77			14,795	17,008 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>21,121</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>21,121</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>21,121</u></u>

**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)
349					0 25
	1,445	0	0	144,307	163,983
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	1,445	0	0	144,307	163,983
					0 38
	1,445	0	0	144,307	163,983

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			31,532	<b>31,532</b>	1
February			28,835	<b>28,835</b>	2
March			30,886	<b>30,886</b>	3
April			29,449	<b>29,449</b>	4
May			31,778	<b>31,778</b>	5
June			30,796	<b>30,796</b>	6
July			30,502	<b>30,502</b>	7
August			32,382	<b>32,382</b>	8
September			31,260	<b>31,260</b>	9
October			29,339	<b>29,339</b>	10
November			27,133	<b>27,133</b>	11
December			27,836	<b>27,836</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>361,728</b>	<b>361,728</b>	
Less: Water sold				236,769	13
Volume pumped but not sold				<b>124,959</b>	14
Volume sold as a percent of volume pumped				<b>65%</b>	15
Volume used for water production, water quality and system maintenance				7,000	16
Volume related to equipment/system malfunction				22,000	17
Non-utility volume NOT included in water sales				2,000	18
Total volume not sold but accounted for				<b>31,000</b>	19
Volume pumped but unaccounted for				<b>93,959</b>	20
Percent of water lost				<b>26%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss: See schedule footnote					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,472	23
Date of maximum: 5/26/2003					24
Cause of maximum: Filling McCune Beach, a local swimming pond.					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				735	26
Date of minimum: 11/28/2003					27
Total KWH used for pumping for the year				1,048,727	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
BACK OF PLANT	1	965	10	936,000	No	<b>1</b>
FRONT OF PLANT	2	611	12	1,512,000	No	<b>2</b>
REINHARDT STREET	3	794	12	936,000	Yes	<b>3</b>
SPRING AND AUTUMN	4	850	12	1,980,000	Yes	<b>4</b>
AUTUMN AND HAWTHORNE	5	866	14	2,124,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	BACK OF PLANT	FRONT OF PLANT	REINHARDT STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	LAYNE	LAYNE	5
Year Installed	2003	1916	1965	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	1,050	650	8
Pump Motor or Standby Engine Mfr	N/A	UNKNOWN	UNKNOWN	10
Year Installed	2003	1916	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	B1	14
Location	WEST SPRING STREET	AUTUMN & HAWTHORNE	BACK OF PLANT	15
Purpose	P	P	B	16
Destination	T	T	R	17
Pump Manufacturer	LAYNE/CHRISTIANSEN	AMERICAN	LAYNE	18
Year Installed	2002	1999	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,375	1,475	1,000	21
Pump Motor or Standby Engine Mfr	UNKNOWN	CUMMINS	UNKNOWN	23
Year Installed	2002	1999	1966	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	100	26

### PUMPING & POWER EQUIPMENT

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

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

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WEST END TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	148		6
Total capacity in gallons (actual)	400,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	2,760	0	0	0	2,760	1
M	D	1.500	240	0	0	0	240	2
M	D	3.000	382	0	0	0	382	3
M	D	4.000	30,131	0	0	0	30,131	4
M	D	6.000	98,486	236	967	0	97,755	5
M	D	8.000	86,045	0	0	0	86,045	6
P	D	8.000	0	2,040			2,040	7
M	D	10.000	33,737	0	0	0	33,737	8
P	D	10.000	0	1,047			1,047	9
M	D	12.000	15,250	0	0	0	15,250	10
<b>Total Within Municipality</b>			<b>267,031</b>	<b>3,323</b>	<b>967</b>	<b>0</b>	<b>269,387</b>	
<b>Total Utility</b>			<b>267,031</b>	<b>3,323</b>	<b>967</b>	<b>0</b>	<b>269,387</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,138	0	0	0	1,138		1
M	0.750	1,214	0	14	0	1,200		2
M	1.000	894	49	0	0	943		3
M	1.250	24	0	0	0	24		4
M	1.500	30	0	0	0	30		5
M	2.000	61	6	1	0	66		6
M	3.000	2	0	0	0	2		7
M	4.000	7	0	0	0	7		8
M	6.000	15	1	0	0	16		9
M	8.000	14	0	0	0	14		10
M	10.000	1	0	0	0	1		11
<b>Total Utility</b>		<b>3,400</b>	<b>56</b>	<b>15</b>	<b>0</b>	<b>3,441</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,593	0	3	0	2,590	270	1
0.750	601	12	0	0	613	37	2
1.000	50	4	3	0	51	5	3
1.500	52	3	0	0	55	14	4
2.000	32	2	4	0	30	14	5
3.000	4	0	0	0	4	1	6
4.000	2	0	0	0	2	2	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>3,336</b>	<b>21</b>	<b>10</b>	<b>0</b>	<b>3,347</b>	<b>345</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,349	142	0	4	0	95	2,590	1
0.750	526	60	4	2	0	21	613	2
1.000	2	34	2	8	0	5	51	3
1.500	2	42	2	6	0	3	55	4
2.000	0	13	7	2	0	8	30	5
3.000	0	0	1	2	0	1	4	6
4.000	0	0	1	0	0	1	2	7
6.000	0	0	0	1	0	0	1	8
8.000	0	0	0	1	0	0	1	9
<b>Total:</b>	<b>2,879</b>	<b>291</b>	<b>17</b>	<b>26</b>	<b>0</b>	<b>134</b>	<b>3,347</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	383	9	1		391	2
<b>Total Fire Hydrants</b>	<b>383</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>391</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	274
Number of distribution system valves end of year:	608
Number of distribution valves operated during year:	382

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## WATER OPERATING SECTION FOOTNOTES

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

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

Account 614 - Well #4 rehabilitation in 2002 at a total cost of \$38,844

Account 652 - Significant expenditures related to removal of lime sludge from lime ponds 1 and 2 in 2002 at a total cost of \$159,127

Account 672 - Entered into a water tower maintenance contract in 2002. Payment in 2002 was \$106,658. Payment in 2003 was \$53,365.

Account 673 - Increase in main breaks in 2003

Account 904 - Federal Mogul (industrial customer) filed Chapter 11 bankruptcy reorganization in 2002. As a result, \$12,035 of water sales were written off.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Account 343 - Adjustment of \$(947,552) in this account represents the estimated 1/1/03 balance of plant financed by contributions (per Elaine Engelke's instructions for this page).

Account 345 - Adjustment of \$(191,310) in this account represents the estimated 1/1/03 balance of plant financed by contributions (per Elaine Engelke's instructions for this page).

Account 348 - Adjustment of \$(95,651) in this account represents the estimated 1/1/03 balance of plant financed by contributions (per Elaine Engelke's instructions for this page).

Account 392 - Adjustment of \$(25,233) represents the transfer of a dump truck to the sewer utility.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Account 343 - Adjustment of \$947,552 represents the 1/1/03 estimated balance of plant financed by contributions, transferred from page W-08, per Elaine Engelke's instructions for this page.

Account 345 - Adjustment of \$191,310 represents the 1/1/03 estimated balance of plant financed by contributions, transferred from page W-08, per Elaine Engelke's instructions for this page.

Account 343 - Adjustment of \$95,651 represents the 1/1/03 estimated balance of plant financed by contributions, transferred from page W-08, per Elaine Engelke's instructions for this page.

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## WATER OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.**

Account 391.1 - This account was over depreciated in 2001. Difference will be alleviated with future additions.

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### Pumping and Purchased Water Statistics (Page W-16)

#### General footnotes

Per letter dated January 8, 2004 to Bruce Schmidt at the Public Service Commission of Wisconsin, Waupun Utilities will be addressing our water loss issues in 2004. Our first step will be installing accurate metering equipment on all three of our boosters. This will ensure that we are starting with accurate treated water pumping records. We also plan to proceed with a system-wide leak detection study to further assist our utility with water loss reduction efforts.

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### Water Mains (Page W-21)

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

Added 3,323 feet of watermain in 2003 related to the following projects:

Maple Street - 940' of 8" PVC watermain at \$60,054 (utility financed)

Foot Development - 236' of 6" ductile iron watermain at \$7,561 (developer added)

Schwark Development - 1,047' of 10" PVC watermain at \$37,577 (developer added)

TeBeest Development - 1,100' of 8" PVC watermain at \$25,061 (developer added)

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-22)

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

Net additions of 41 services related to the following projects:

Maple Street - Replaced 10 3/4" services with 10 1" services at a total cost of \$20,467 (utility financed)

Miscellaneous Cash Contributions - Miscellaneous work orders to add four 1" and three 2" services, replacing four 3/4" and one 2" services at a total cost of \$4,882. (cash contribution)

Schwark Development - Added 15 1" services at a total cost of \$11,557 (developer added)

Foote Development - Added one 6" and three 2" services at a total cost of \$9,257 (developer added)

TeBeest Development - Added 20 1" services at a total cost of \$10,308 (developer added)

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	5,986,663	5,824,473	1
<b>Total Sales of Electricity</b>	<b>5,986,663</b>	<b>5,824,473</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	6,800	6,206	2
Miscellaneous Service Revenues (451)	7,500	3,619	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	53,784	47,430	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	764	7
<b>Total Other Operating Revenues</b>	<b>68,084</b>	<b>58,019</b>	
<b>Total Operating Revenues</b>	<b>6,054,747</b>	<b>5,882,492</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	4,612,560	4,525,472	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	251,980	262,434	10
Customer Accounts Expenses (901-905)	94,456	198,248	11
Sales Expenses (911-916)	1,096	(699)	12
Administrative and General Expenses (920-932)	264,853	248,840	13
<b>Total Operation and Maintenance Expenses</b>	<b>5,224,945</b>	<b>5,234,295</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	285,519	294,940	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	192,893	186,876	16
<b>Total Other Expenses</b>	<b>478,412</b>	<b>481,816</b>	
<b>Total Operating Expenses</b>	<b>5,703,357</b>	<b>5,716,111</b>	
<b>NET OPERATING INCOME</b>	<b>351,390</b>	<b>166,381</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	6,800	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>6,800</b>	
<b>Miscellaneous Service Revenues (451):</b>		
CIVIL DEFENSE SIREN REVENUE	1,800	3
SERVICE RECONNECTIONS, SALES TAX DISCOUNTS, OTHER	5,700	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>7,500</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
CELL TOWER LAND RENTAL PAYMENT	9,000	6
POLE ATTACHMENT REVENUE	44,784	7
<b>Total Rent from Electric Property (454)</b>	<b>53,784</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		8
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NONE		9
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0	0	<b>28</b>
Rents (550)	0	0	<b>29</b>
Maintenance Supervision and Engineering (551)	0	0	<b>30</b>
Maintenance of Structures (552)	0	0	<b>31</b>
Maintenance of Generating and Electric Plant (553)	0	0	<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	4,612,560	4,525,472	<b>34</b>
System Control and Load Dispatching (556)	0	0	<b>35</b>
Other Expenses (557)	0	0	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>4,612,560</b>	<b>4,525,472</b>	
<b>Total Power Production Expenses</b>	<b>4,612,560</b>	<b>4,525,472</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0	0	<b>37</b>
Load Dispatching (561)	0	0	<b>38</b>
Station Expenses (562)	0	0	<b>39</b>
Overhead Line Expenses (563)	0	0	<b>40</b>
Underground Line Expenses (564)	0	0	<b>41</b>
Miscellaneous Transmission Expenses (566)	0	0	<b>42</b>
Rents (567)	0	0	<b>43</b>
Maintenance Supervision and Engineering (568)	0	0	<b>44</b>
Maintenance of Structures (569)	0	0	<b>45</b>
Maintenance of Station Equipment (570)	0	0	<b>46</b>
Maintenance of Overhead Lines (571)	0	0	<b>47</b>
Maintenance of Underground Lines (572)	0	0	<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)	0	0	<b>49</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	39,080	35,013	<b>50</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)	0	0	<b>51</b>
Station Expenses (582)	11,245	19,807	<b>52</b>
Overhead Line Expenses (583)	54,811	41,620	<b>53</b>
Underground Line Expenses (584)	26,471	30,959	<b>54</b>
Street Lighting and Signal System Expenses (585)	23,893	23,405	<b>55</b>
Meter Expenses (586)	15,191	16,631	<b>56</b>
Customer Installations Expenses (587)	1,965	2,150	<b>57</b>
Miscellaneous Distribution Expenses (588)	0	0	<b>58</b>
Rents (589)	0	0	<b>59</b>
Maintenance Supervision and Engineering (590)	0	0	<b>60</b>
Maintenance of Structures (591)	0	133	<b>61</b>
Maintenance of Station Equipment (592)	503	7,168	<b>62</b>
Maintenance of Overhead Lines (593)	72,236	71,918	<b>63</b>
Maintenance of Underground Lines (594)	4,029	11,619	<b>64</b>
Maintenance of Line Transformers (595)	460	874	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)	2,096	1,546	<b>66</b>
Maintenance of Meters (597)	0	(409)	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)	0	0	<b>68</b>
<b>Total Distribution Expenses</b>	<b>251,980</b>	<b>262,434</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	24,268	20,793	<b>69</b>
Meter Reading Expenses (902)	14,029	13,419	<b>70</b>
Customer Records and Collection Expenses (903)	55,502	52,071	<b>71</b>
Uncollectible Accounts (904)	657	111,965	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>94,456</b>	<b>198,248</b>	
<b>SALES EXPENSES</b>			
Supervision (911)	0	0	<b>74</b>
Demonstrating and Selling Expenses (912)	0	0	<b>75</b>
Advertising Expenses (913)	1,096	(699)	<b>76</b>

### ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)	0	0	77
<b>Total Sales Expenses</b>	<b>1,096</b>	<b>(699)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	29,075	25,337	78
Office Supplies and Expenses (921)	56,890	61,310	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	19,439	16,411	81
Property Insurance (924)	6,974	6,361	82
Injuries and Damages (925)	6,907	9,899	83
Employee Pensions and Benefits (926)	133,652	126,443	84
Regulatory Commission Expenses (928)	1,480	0	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	2,553	954	87
Rents (931)	0	2,125	88
Maintenance of General Plant (932)	7,883	0	89
<b>Total Administrative and General Expenses</b>	<b>264,853</b>	<b>248,840</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>5,224,945</b>	<b>5,234,295</b>	

**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		156,198	155,381	1
Social Security		24,137	24,136	2
Wisconsin Gross Receipts Tax		5,278	1,969	3
PSC Remainder Assessment		7,280	5,390	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b><u>192,893</u></b>	<b><u>186,876</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.226711	0.224633			3
County tax rate	mills		6.891201	5.563379			4
Local tax rate	mills		7.350809	7.281596			5
School tax rate	mills		11.085704	10.984089			6
Voc. school tax rate	mills		1.729347	1.713497			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>27.283772</b>	<b>25.767194</b>			<b>10</b>
Less: state credit	mills		1.607720	1.511266			11
<b>Net tax rate</b>	mills		<b>25.676052</b>	<b>24.255928</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.350809</b>	<b>7.281596</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.815051</b>	<b>12.697586</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.165860</b>	<b>19.979182</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.283772</b>	<b>25.767194</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.739116</b>	<b>0.775373</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.676052</b>	<b>24.255928</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.977569</b>	<b>18.807387</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>9,348,430</b>	4,674,215	4,674,215			22
Materials & Supplies	\$	<b>147,279</b>	73,639	73,640			23
<b>Subtotal</b>	\$	<b>9,495,709</b>	<b>4,747,854</b>	<b>4,747,855</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>166,748</b>	83,374	83,374			25
<b>Taxable Assets</b>	\$	<b>9,328,961</b>	<b>4,664,480</b>	<b>4,664,481</b>			<b>26</b>
Assessment Ratio	dec.		0.882180	0.890340			27
<b>Assessed Value</b>	\$	<b>8,267,885</b>	<b>4,114,911</b>	<b>4,152,974</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.977569</b>	<b>18.807387</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>156,198</b>	<b>78,091</b>	<b>78,107</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	93,571					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>156,198</b>					<b>34</b>

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

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

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

## 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.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	6,768		34
Structures and Improvements (361)	126,996		35
Station Equipment (362)	1,624,941	21,991	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,007,377	49,584	38
Overhead Conductors and Devices (365)	1,325,631	72,882	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,265,067	11,135	41
Line Transformers (368)	659,228	25,678	42
Services (369)	618,698	30,361	43
Meters (370)	256,733	9,889	44
Installations on Customers' Premises (371)	7,943	271	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	532,516	3,231	47
<b>Total Distribution Plant</b>	<b>7,431,898</b>	<b>225,022</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	53,267		48
Structures and Improvements (390)	1,085,271		49
Office Furniture and Equipment (391)	50,235	2,747	50
Computer Equipment (391.1)	76,409	4,630	51
Transportation Equipment (392)	365,634	25,094	52
Stores Equipment (393)	3,947		53
Tools, Shop and Garage Equipment (394)	84,885	5,311	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			6,768 34
Structures and Improvements (361)			126,996 35
Station Equipment (362)	6,179		1,640,753 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	7,051	(124,181)	925,729 38
Overhead Conductors and Devices (365)	8,125	(156,065)	1,234,323 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	517	(174,165)	1,101,520 41
Line Transformers (368)	10,180		674,726 42
Services (369)	1,926	(99,769)	547,364 43
Meters (370)	2,171		264,451 44
Installations on Customers' Premises (371)	428		7,786 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	4,404	(73,218)	458,125 47
<b>Total Distribution Plant</b>	<b>40,981</b>	<b>(627,398)</b>	<b>6,988,541</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			53,267 48
Structures and Improvements (390)			1,085,271 49
Office Furniture and Equipment (391)			52,982 50
Computer Equipment (391.1)			81,039 51
Transportation Equipment (392)			390,728 52
Stores Equipment (393)			3,947 53
Tools, Shop and Garage Equipment (394)			90,196 54

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

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)	35,785	55
Power Operated Equipment (396)	141,988	56
Communication Equipment (397)	17,652	57
Miscellaneous Equipment (398)	1,320	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>1,916,393</b>	<b>37,782</b>
<b>Total utility plant in service directly assignable</b>	<b>9,348,291</b>	<b>262,804</b>
Common Utility Plant Allocated to Electric Department	0	60
<b>Total utility plant in service</b>	<b>9,348,291</b>	<b>262,804</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			35,785 55
Power Operated Equipment (396)			141,988 56
Communication Equipment (397)			17,652 57
Miscellaneous Equipment (398)			1,320 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,954,175</b>
<b>Total utility plant in service directly assignable</b>	<b>40,981</b>	<b>(627,398)</b>	<b>8,942,716</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>40,981</b>	<b>(627,398)</b>	<b>8,942,716</b>

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

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

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

## 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)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)		2,525	38
Overhead Conductors and Devices (365)		3,982	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)		22,701	41
Line Transformers (368)			42
Services (369)		1,459	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)		4,015	47
<b>Total Distribution Plant</b>	<b>0</b>	<b>34,682</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	962	124,181	<b>125,744 38</b>
Overhead Conductors and Devices (365)	1,108	156,065	<b>158,939 39</b>
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	84	174,165	<b>196,782 41</b>
Line Transformers (368)			0 42
Services (369)	367	99,769	<b>100,861 43</b>
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	717	73,218	<b>76,516 47</b>
<b>Total Distribution Plant</b>	<b>3,238</b>	<b>627,398</b>	<b>658,842</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

**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)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>34,682</u>
Common Utility Plant Allocated to Electric Department		60
<b>Total utility plant in service</b>	<u>0</u>	<u>34,682</u>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>3,238</b>	<b>627,398</b>	<b>658,842</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>3,238</b>	<b>627,398</b>	<b>658,842</b>

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

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

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

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	74,604	2.90%	2,819	27
Station Equipment (362)	566,677	3.10%	50,618	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	397,060	3.90%	35,274	30
Overhead Conductors and Devices (365)	348,717	3.20%	38,462	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	280,312	3.30%	36,175	33
Line Transformers (368)	175,068	3.20%	21,343	34
Services (369)	303,001	4.40%	23,458	35
Meters (370)	89,301	3.60%	9,381	36
Installations on Customers' Premises (371)	889	5.50%	433	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	78,127	4.10%	18,807	39
<b>Total Distribution Plant</b>	<b>2,313,756</b>		<b>236,770</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	109,924	2.50%	31,473	40
Office Furniture and Equipment (391)	23,454	5.40%	3,089	41
Computer Equipment (391.1)	76,757	14.30%	4,004	42
Transportation Equipment (392)	213,425	15.00%	16,373	43
Stores Equipment (393)	1,258	4.00%	229	44
Tools, Shop and Garage Equipment (394)	33,208	5.00%	5,231	45
Laboratory Equipment (395)	16,458	5.00%	2,075	46
Power Operated Equipment (396)	84,631	15.00%	8,185	47
Communication Equipment (397)	13,572	6.70%	2,648	48
Miscellaneous Equipment (398)	1,320	5.00%	0	49
Other Tangible Property (399)	0	5.00%	0	50
<b>Total General Plant</b>	<b>574,007</b>		<b>73,307</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,887,763</b>		<b>310,077</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
361					77,423 27
362	6,179				611,116 28
363					0 29
364	7,051	3,565			421,718 30
365	8,125	4,108	367		375,313 31
366					0 32
367	517	261			315,709 33
368	10,180	8,661	428		177,998 34
369	1,926	974	3,020		326,579 35
370	2,171	1,098			95,413 36
371	428	216			678 37
372					0 38
373	4,404	2,227			90,303 39
	<b>40,981</b>	<b>21,110</b>	<b>3,815</b>	<b>0</b>	<b>2,492,250</b>
390					141,397 40
391			600		27,143 41
391.1					80,761 42
392					229,798 43
393					1,487 44
394					38,439 45
395					18,533 46
396					92,816 47
397					16,220 48
398					1,320 49
399					0 50
	<b>0</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>647,914</b>
	<b>40,981</b>	<b>21,110</b>	<b>4,415</b>	<b>0</b>	<b>3,140,164</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>2,887,763</u></u>		<u><u>310,077</u></u>

**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)
					0 51
	40,981	21,110	4,415	0	3,140,164

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
<b>Total Steam Production Plant</b>	<u>0</u>		<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
<b>Total Hydraulic Production Plant</b>	<u>0</u>		<u>0</u>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
<b>Total Other Production Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

**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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)				26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)		3.90%	4,874	30
Overhead Conductors and Devices (365)		3.20%	5,040	31
Underground Conduit (366)				32
Underground Conductors and Devices (367)		3.30%	6,121	33
Line Transformers (368)				34
Services (369)		4.40%	4,414	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)		4.10%	3,070	39
<b>Total Distribution Plant</b>	<u>0</u>		<u>23,519</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
<b>Total General Plant</b>	<u>0</u>		<u>0</u>	
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>23,519</u>	

**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)
359					0 26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
361					0 27
362					0 28
363					0 29
364	962	486		58,704	<b>62,130 30</b>
365	1,108	560		53,354	<b>56,726 31</b>
366					0 32
367	84	43		44,519	<b>50,513 33</b>
368					0 34
369	367	185		41,391	<b>45,253 35</b>
370					0 36
371					0 37
372					0 38
373	717	363		20,647	<b>22,637 39</b>
	<b>3,238</b>	<b>1,637</b>	<b>0</b>	<b>218,615</b>	<b>237,259</b>
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>3,238</b>	<b>1,637</b>	<b>0</b>	<b>218,615</b>	<b>237,259</b>

**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)
Common Utility Plant Allocated to Electric Department			51
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>23,519</u></u>

**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)
					0 51
	3,238	1,637	0	218,615	237,259

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	-0.43	171.41	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
UNDERGROUND	0.28	59.02	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		9.99	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	95	12
<b>Total</b>	<b>95</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>95</b>	<b>14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	16,533	Friday	01/24/2003	10:00	9,685	1
February	02	16,524	Thursday	02/13/2003	09:00	8,719	2
March	03	16,677	Monday	03/03/2003	11:00	9,322	3
April	04	16,025	Tuesday	04/15/2003	11:00	8,738	4
May	05	16,133	Monday	05/19/2003	11:00	8,990	5
June	06	21,578	Wednesday	06/25/2003	14:00	9,206	6
July	07	19,319	Thursday	07/31/2003	14:00	10,209	7
August	08	22,500	Thursday	08/21/2003	14:00	11,037	8
September	09	19,899	Tuesday	09/09/2003	14:00	9,728	9
October	10	16,551	Monday	10/20/2003	11:00	9,491	10
November	11	16,637	Monday	11/24/2003	18:00	9,054	11
December	12	17,847	Thursday	12/18/2003	18:00	9,631	12
<b>Total</b>		<b>216,223</b>				<b>113,810</b>	

**System Name** WISCONSIN PUBLIC POWER INC

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

### 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).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
<b>Total</b>	<u>0</u>				<u>0</u>
<b>System Name</b>					

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				25
February	02				26
March	03				27
April	04				28
May	05				29
June	06				30
July	07				31
August	08				32
September	09				33
October	10				34
November	11				35
December	12				36
<b>Total</b>	<u>0</u>				<u>0</u>
<b>System Name</b>					

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				37
February	02				38
March	03				39
April	04				40
May	05				41
June	06				42
July	07				43
August	08				44
September	09				45
October	10				46
November	11				47
December	12				48
<b>Total</b>	<u>0</u>				<u>0</u>
<b>System Name</b>					

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				49
February	02				50
March	03				51
April	04				52
May	05				53
June	06				54
July	07				55
August	08				56
September	09				57
October	10				58
November	11				59
December	12				60
<b>Total</b>	<u>0</u>				<u>0</u>
<b>System Name</b>					

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				61
February	02				62
March	03				63
April	04				64
May	05				65
June	06				66
July	07				67
August	08				68
September	09				69
October	10				70
November	11				71
December	12				72
<b>Total</b>	<u>0</u>				<u>0</u>
<b>System Name</b>					

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	113,811	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>113,811</b>	<b>15</b>
		<b>16</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	109,599	18
Sales For Resale	0	19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	0	22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>109,599</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)	0	26
Distribution Losses	4,212	27
<b>Total Energy Losses</b>	<b>4,212</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.7009%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>113,811</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	3,609	30,262	1
<b>Total Sales for Residential Sales</b>		<b>3,609</b>	<b>30,262</b>	
<b>Commercial &amp; Industrial</b>				
LARGE POWER	CP-1	64	14,803	2
LARGE POWER - TIME OF DAY	CP-2	10	19,221	3
INDUSTRIAL POWER - TIME OF DAY	CP-3	2	35,357	4
GENERAL SERVICE	GS-1	430	9,406	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>506</b>	<b>78,787</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	498	6
SECURITY LIGHTING	MS-2	42	52	7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>43</b>	<b>550</b>	
<b>Sales for Resale</b>				
NONE				8
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>4,158</b>	<b>109,599</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	1,977,696	24,896	<b>2,002,592</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>1,977,696</b>	<b>24,896</b>	<b>2,002,592</b>	
45,541	36,429	814,804	10,083	<b>824,887</b>	<b>2</b>
48,794	55,670	951,115	11,903	<b>963,018</b>	<b>3</b>
65,447	72,688	1,458,388	21,646	<b>1,480,034</b>	<b>4</b>
0	0	599,737	7,081	<b>606,818</b>	<b>5</b>
<b>159,782</b>	<b>164,787</b>	<b>3,824,044</b>	<b>50,713</b>	<b>3,874,757</b>	
0	0	100,829	1,492	<b>102,321</b>	<b>6</b>
0	0	6,891	102	<b>6,993</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>107,720</b>	<b>1,594</b>	<b>109,314</b>	
				<b>0</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>159,782</b>	<b>164,787</b>	<b>5,909,460</b>	<b>77,203</b>	<b>5,986,663</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	Behind wastewater pl		WP&L Sub Station		2
Type of Power Purchased (firm, dump, etc.)	firm		Firm		3
Voltage at Which Delivered	69,000		69,000		4
Point of Metering	Behind wastewater pl		WP&L Sub		5
Total of 12 Monthly Maximum Demands -- kW	1		216,223		6
Average load factor	<b>0.0000%</b>		<b>72.1040%</b>		7
Total Cost of Purchased Power	1		4,612,560		8
Average cost per kWh	<b>0.0000</b>		<b>0.0405</b>		9
On-Peak Hours (if applicable)	7:00 - 21:00		7:00-21:00		10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	0	0	4,759	4,926	12
February	0	0	4,285	4,434	13
March	0	0	4,414	4,909	14
April	0	0	4,456	4,282	15
May	0	0	4,289	4,701	16
June	0	0	4,547	4,659	17
July	0	0	4,971	5,238	18
August	0	0	5,267	5,770	19
September	0	0	4,758	4,970	20
October	0	0	4,878	4,612	21
November	0	0	4,061	4,993	22
December	0	0	4,710	4,922	23
<b>Total kWh (000)</b>	<b>0</b>	<b>0</b>	<b>55,395</b>	<b>58,416</b>	<b>24</b>
					25
					26
					27
	<b>(d)</b>		<b>(e)</b>		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					<b>52</b>

### PRODUCTION STATISTICS TOTALS

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

---

### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

1

### HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated 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)			
<b>Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Federal	Industrial	Main	Prison	South	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	2	1	1	4
Capacity of Transformers in kVA	5,000	5,000	10,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	West					10
Voltage--High Side	69,000					11
Voltage--Low Side	4,160					12
Num. of Main Transformers in Operation	1					13
Capacity of Transformers in kVA	5,000					14
Number of Spare Transformers on Hand	0					15
15-Minute Maximum Demand in kW						16
Dt and Hr of Such Maximum Demand						17
Kwh Output						18

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						19
Voltage--High Side						20
Voltage--Low Side						21
Num. of Main Transformers in Operation						22
Capacity of Transformers in kVA						23
Number of Spare Transformers on Hand						24
15-Minute Maximum Demand in kW						25
Dt and Hr of Such Maximum Demand						26
Kwh Output						27

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,148	841	46,772	1
Acquired during year	113	21	1,475	2
<b>Total</b>	<b>4,261</b>	<b>862</b>	<b>48,247</b>	<b>3</b>
Retired during year	21	35	1,020	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>4,240</b>	<b>827</b>	<b>47,227</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	4,091	706	38,867	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	149	121	8,360	12
<b>Total end of year</b>	<b>4,240</b>	<b>827</b>	<b>47,227</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Incandescent	300	1	8,820	1
Mercury Vapor	175	28	22,680	2
Sodium Vapor	100	398	191,040	3
Sodium Vapor	150	2	1,440	4
<b>Total</b>		<b>429</b>	<b>223,980</b>	
<b>Ornamental</b>				
Mercury Vapor	150	1	720	5
Mercury Vapor	175	7	5,670	6
Sodium Vapor	100	52	37,440	7
Sodium Vapor	150	127	144,780	8
Sodium Vapor	250	140	67,200	9
<b>Total</b>		<b>327</b>	<b>255,810</b>	
<b>Other</b>				
NONE		0		10
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

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

Account 583 - Increase due to storm damage in October. High winds came through the City and knocked down trees/power lines. Total cost of approximately \$10,000 (labor, materials, equipment, overheads).

Account 904 - Federal Mogul (Cp-3 customer) filed for Chapter 11 bankruptcy reorganization in 2002. As a result, \$110,948 of electric sales were written off.

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

If Adjustments for any account are nonzero, please explain.

Account 364 - Adjustment of \$(124,181) represents the 1/1/03 estimated balance of plant financed by contributions. Adjustment transferred to page E-08 per Elaine Engelke's instructions.

Account 365 - Adjustment of \$(156,065) represents the 1/1/03 estimated balance of plant financed by contributions. Adjustment transferred to page E-08 per Elaine Engelke's instructions.

Account 367 - Adjustment of \$(174,165) represents the 1/1/03 estimated balance of plant financed by contributions. Adjustment transferred to page E-08 per Elaine Engelke's instructions.

Account 369 - Adjustment of \$(99,769) represents the 1/1/03 estimated balance of plant financed by contributions. Adjustment transferred to page E-08 per Elaine Engelke's instructions.

Account 373 - Adjustment of \$(73,218) represents the 1/1/03 estimated balance of plant financed by contributions. Adjustment transferred to page E-08 per Elaine Engelke's instructions.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

Account 364 - Adjustment of \$124,181 represents the estimated 1/1/03 plant financed by contributions balance transferred from page E-06 as per Elaine Engelke's instructions.

Account 365 - Adjustment of \$156,065 represents the estimated 1/1/03 plant financed by contributions balance transferred from page E-06 as per Elaine Engelke's instructions.

Account 367 - Adjustment of \$174,165 represents the estimated 1/1/03 plant financed by contributions balance transferred from page E-06 as per Elaine Engelke's instructions.

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Account 373 - Adjustment of \$73,218 represents the estimated 1/1/03 plant financed by contributions balance transferred from page E-06 as per Elaine Engelke's instructions.

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### Substation Equipment (Page E-27)

General footnotes

15-minute demand, date and time of such demand, and kwh output is left blank as we do not have metering/SCADA equipment at our substations to provide this information.

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