



3013 (02-02-05)

ANNUAL REPORT

OF

Name: KAUKAUNA UTILITIESPrincipal Office: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130For the Year Ended: DECEMBER 31, 2004**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.

TABLE OF CONTENTS

| Schedule Name | Page |
|--|------|
| General Rules for Reporting | i |
| Signature Page | ii |
| Table of Contents | iii |
| Identification and Ownership | iv |
| FINANCIAL SECTION | |
| Income Statement | F-01 |
| Income Statement Account Details | F-02 |
| Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) | F-03 |
| Revenues Subject to Wisconsin Remainder Assessment | F-04 |
| Full-Time Employees (FTE) | F-05 |
| Distribution of Total Payroll | F-05 |
| Balance Sheet | F-06 |
| Net Utility Plant | F-07 |
| Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1) | F-08 |
| Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2) | F-09 |
| Net Nonutility Property (Accts. 121 & 122) | F-10 |
| Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) | F-11 |
| Materials and Supplies | F-12 |
| Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) | F-13 |
| Capital Paid in by Municipality (Acct. 200) | F-14 |
| Bonds (Accts. 221 and 222) | F-15 |
| Notes Payable & Miscellaneous Long-Term Debt | F-16 |
| Taxes Accrued (Acct. 236) | F-17 |
| Interest Accrued (Acct. 237) | F-18 |
| Balance Sheet End-of-Year Account Balances | F-19 |
| Return on Rate Base Computation | F-20 |
| Important Changes During the Year | F-21 |
| Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility | F-22 |
| Financial Section Footnotes | F-23 |
| WATER OPERATING SECTION | |
| Water Operating Revenues & Expenses | W-01 |
| Water Operating Revenues - Sales of Water | W-02 |
| Sales for Resale (Acct. 466) | W-03 |
| Other Operating Revenues (Water) | W-04 |
| Water Operation & Maintenance Expenses | W-05 |
| Taxes (Acct. 408 - Water) | W-06 |
| Property Tax Equivalent (Water) | W-07 |
| Water Utility Plant in Service --Plant Financed by Utility or Municipality-- | W-08 |
| Water Utility Plant in Service --Plant Financed by Contributions-- | W-10 |
| Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality | W-12 |
| Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- | W-14 |
| Source of Supply, Pumping and Purchased Water Statistics | W-16 |
| Sources of Water Supply - Ground Waters | W-17 |
| Sources of Water Supply - Surface Waters | W-18 |
| Pumping & Power Equipment | W-19 |
| Reservoirs, Standpipes & Water Treatment | W-20 |
| Water Mains | W-21 |
| Water Services | W-22 |
| Meters | W-23 |

TABLE OF CONTENTS

| Schedule Name | Page |
|--|------|
| WATER OPERATING SECTION | |
| Hydrants and Distribution System Valves | W-24 |
| Water Operating Section Footnotes | W-25 |
| ELECTRIC OPERATING SECTION | |
| Electric Operating Revenues & Expenses | E-01 |
| Other Operating Revenues (Electric) | E-02 |
| Electric Operation & Maintenance Expenses | E-03 |
| Taxes (Acct. 408 - Electric) | E-04 |
| Property Tax Equivalent (Electric) | E-05 |
| Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- | E-06 |
| Electric Utility Plant in Service --Plant Financed by Contributions-- | E-08 |
| Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal | E-10 |
| Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- | E-12 |
| Transmission and Distribution Lines | E-14 |
| Rural Line Customers | E-15 |
| Monthly Peak Demand and Energy Usage | E-16 |
| Electric Energy Account | E-17 |
| Sales of Electricity by Rate Schedule | E-18 |
| Purchased Power Statistics | E-20 |
| Production Statistics Totals | E-21 |
| Production Statistics | E-22 |
| Steam Production Plants | E-23 |
| Internal Combustion Generation Plants | E-23 |
| Hydraulic Generating Plants | E-25 |
| Substation Equipment | E-27 |
| Electric Distribution Meters & Line Transformers | E-28 |
| Street Lighting Equipment | E-29 |
| Electric Operating Section Footnotes | E-30 |

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KAUKAUNA UTILITIES

Utility Address: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site: kaukaunautilities.com

Utility employee in charge of correspondence concerning this report:

Name: MR. MICHAEL J KAWULA CPA
Title: MANAGER OF FINANCE & ADMINISTRATION

Office Address:
777 ISLAND STREET
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5721 EXT 239

Fax Number: (920) 766 - 7698

E-mail Address: mkawula@wppisys.org

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

Name: MR LEE MEYERHOFER
Title: PRESIDENT

Office Address:
903 SHAMROCK COURT
KAUKAUNA, WI 54130

Telephone: (920) 766 - 0195

Fax Number:

E-mail Address: lmeyerhofer@atcllc.com

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

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

Name: MR THOMAS L. KARMAN
Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES
2000 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: karmant@schenckcpa.com

Date of most recent audit report: 3/22/2005

Period covered by most recent audit: DECEMBER 31, 2004

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY W. FELDT

Title: GENERAL MANAGER

Office Address:

777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130-7077

Telephone: (920) 766 - 5721 EXT 218

Fax Number: (920) 766 - 7698

E-mail Address: jfeldt@wppsys.org

Name of utility commission/committee: KAUKAUNA UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR THOMAS DRIESSEN
 - MR ROBERT KING
 - MR JOHN LAMBIE, SECRETARY
 - MR ROBERT LAMERS
 - MR LEE MEYERHOFER, PRESIDENT
 - MR WILLIAM VANDERLOOP
 - MR JOSEPH VERHAGEN
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

| Particulars (a) | This Year (b) | Last Year (c) | |
|--|-------------------|-------------------|----|
| UTILITY OPERATING INCOME | | | |
| Operating Revenues (400) | 37,998,948 | 35,647,972 | 1 |
| Operating Expenses: | | | |
| Operation and Maintenance Expense (401-402) | 31,574,135 | 29,762,192 | 2 |
| Depreciation Expense (403) | 1,777,583 | 1,650,803 | 3 |
| Amortization Expense (404-407) | 0 | 0 | 4 |
| Taxes (408) | 1,627,640 | 1,569,945 | 5 |
| Total Operating Expenses | 34,979,358 | 32,982,940 | |
| Net Operating Income | 3,019,590 | 2,665,032 | |
| Income from Utility Plant Leased to Others (412-413) | 0 | 0 | 6 |
| Utility Operating Income | 3,019,590 | 2,665,032 | |
| OTHER INCOME | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 409 | 226 | 7 |
| Income from Nonutility Operations (417) | (51,191) | (34,732) | 8 |
| Nonoperating Rental Income (418) | 0 | 2,912 | 9 |
| Interest and Dividend Income (419) | 242,642 | 153,300 | 10 |
| Miscellaneous Nonoperating Income (421) | 2,058,877 | 784,601 | 11 |
| Total Other Income | 2,250,737 | 906,307 | |
| Total Income | 5,270,327 | 3,571,339 | |
| MISCELLANEOUS INCOME DEDUCTIONS | | | |
| Miscellaneous Amortization (425) | (117,066) | 0 | 12 |
| Other Income Deductions (426) | 309,336 | 282,757 | 13 |
| Total Miscellaneous Income Deductions | 192,270 | 282,757 | |
| Income Before Interest Charges | 5,078,057 | 3,288,582 | |
| INTEREST CHARGES | | | |
| Interest on Long-Term Debt (427) | 769,279 | 676,181 | 14 |
| Amortization of Debt Discount and Expense (428) | 91,491 | 91,492 | 15 |
| Amortization of Premium on Debt--Cr. (429) | 0 | 0 | 16 |
| Interest on Debt to Municipality (430) | 0 | 0 | 17 |
| Other Interest Expense (431) | 0 | 0 | 18 |
| Interest Charged to Construction--Cr. (432) | 0 | 0 | 19 |
| Total Interest Charges | 860,770 | 767,673 | |
| Net Income | 4,217,287 | 2,520,909 | |
| EARNED SURPLUS | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 35,973,168 | 26,926,291 | 20 |
| Balance Transferred from Income (433) | 4,217,287 | 2,520,909 | 21 |
| Miscellaneous Credits to Surplus (434) | 0 | 6,675,968 | 22 |
| Miscellaneous Debits to Surplus--Debit (435) | 724,206 | 0 | 23 |
| Appropriations of Surplus--Debit (436) | 0 | 0 | 24 |
| Appropriations of Income to Municipal Funds--Debit (439) | 150,000 | 150,000 | 25 |
| Total Unappropriated Earned Surplus End of Year (216) | 39,316,249 | 35,973,168 | |

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) | |
|--|----------------------------|---------------------------------|---------------------------|----|
| UTILITY OPERATING INCOME | | | | |
| Operating Revenues (400): | | | | |
| Derived | 37,998,948 | | 37,998,948 | 1 |
| Total (Acct. 400): | 37,998,948 | 0 | 37,998,948 | |
| Operation and Maintenance Expense (401-402): | | | | |
| Derived | 31,574,135 | | 31,574,135 | 2 |
| Total (Acct. 401-402): | 31,574,135 | 0 | 31,574,135 | |
| Depreciation Expense (403): | | | | |
| Derived | 1,777,583 | | 1,777,583 | 3 |
| Total (Acct. 403): | 1,777,583 | 0 | 1,777,583 | |
| Amortization Expense (404-407): | | | | |
| Derived | 0 | | 0 | 4 |
| Total (Acct. 404-407): | 0 | 0 | 0 | |
| Taxes (408): | | | | |
| Derived | 1,627,640 | | 1,627,640 | 5 |
| Total (Acct. 408): | 1,627,640 | 0 | 1,627,640 | |
| Revenues from Utility Plant Leased to Others (412): | | | | |
| NONE | 0 | | 0 | 6 |
| Total (Acct. 412): | 0 | 0 | 0 | |
| Expenses of Utility Plant Leased to Others (413): | | | | |
| NONE | 0 | | 0 | 7 |
| Total (Acct. 413): | 0 | 0 | 0 | |
| TOTAL UTILITY OPERATING INCOME: | 3,019,590 | 0 | 3,019,590 | |
| OTHER INCOME | | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416): | | | | |
| Derived | 409 | | 409 | 8 |
| Total (Acct. 415-416): | 409 | 0 | 409 | |
| Income from Nonutility Operations (417): | | | | |
| JOHN STREET HYDRO NET EXPENSES | (51,191) | | (51,191) | 9 |
| Total (Acct. 417): | (51,191) | 0 | (51,191) | |
| Nonoperating Rental Income (418): | | | | |
| NONE | 0 | | 0 | 10 |
| Total (Acct. 418): | 0 | 0 | 0 | |

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) |
|---|----------------------------|---------------------------------|---------------------------|
| OTHER INCOME | | | |
| Interest and Dividend Income (419): | | | |
| INTEREST ON INVESTMENTS | 242,642 | 0 | 242,642 11 |
| Total (Acct. 419): | 242,642 | 0 | 242,642 |
| Miscellaneous Nonoperating Income (421): | | | |
| Contributed Plant - Water | [REDACTED] | 1,291,232 | 1,291,232 12 |
| Contributed Plant - Electric | [REDACTED] | 767,645 | 767,645 13 |
| NONE | 0 | 0 | 0 14 |
| Total (Acct. 421): | 0 | 2,058,877 | 2,058,877 |
| TOTAL OTHER INCOME: | 191,860 | 2,058,877 | 2,250,737 |
| MISCELLANEOUS INCOME DEDUCTIONS | | | |
| Miscellaneous Amortization (425): | | | |
| Regulatory Liability (253) Amortization | (117,066) | [REDACTED] | (117,066) 15 |
| NONE | 0 | 0 | 0 16 |
| Total (Acct. 425): | (117,066) | 0 | (117,066) |
| Other Income Deductions (426): | | | |
| Depreciation Expense on Contributed Plant - Water | [REDACTED] | 81,092 | 81,092 17 |
| Depreciation Expense on Contributed Plant - Electric | [REDACTED] | 226,242 | 226,242 18 |
| MEUW ASSESSMENTS | 2,002 | 0 | 2,002 19 |
| Total (Acct. 426): | 2,002 | 307,334 | 309,336 |
| TOTAL MISCELLANEOUS INCOME DEDUCTIONS: | (115,064) | 307,334 | 192,270 |
| INTEREST CHARGES | | | |
| Interest on Long-Term Debt (427): | | | |
| Derived | 769,279 | [REDACTED] | 769,279 20 |
| Total (Acct. 427): | 769,279 | 0 | 769,279 |
| Amortization of Debt Discount and Expense (428): | | | |
| ELECTRIC & WATER BONDS | 91,491 | [REDACTED] | 91,491 21 |
| Total (Acct. 428): | 91,491 | 0 | 91,491 |
| Amortization of Premium on Debt--Cr. (429): | | | |
| NONE | 0 | [REDACTED] | 0 22 |
| Total (Acct. 429): | 0 | 0 | 0 |
| Interest on Debt to Municipality (430): | | | |
| Derived | 0 | [REDACTED] | 0 23 |
| Total (Acct. 430): | 0 | 0 | 0 |

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) |
|--|----------------------------|---------------------------------|---------------------------|
| INTEREST CHARGES | | | |
| Other Interest Expense (431): | | | |
| Derived | 0 | | 0 24 |
| Total (Acct. 431): | 0 | 0 | 0 |
| Interest Charged to Construction--Cr. (432): | | | |
| NONE | 0 | | 0 25 |
| Total (Acct. 432): | 0 | 0 | 0 |
| TOTAL INTEREST CHARGES: | 860,770 | 0 | 860,770 |
| NET INCOME: | 2,465,744 | 1,751,543 | 4,217,287 |
| EARNED SURPLUS | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216): | | | |
| Derived | 28,782,360 | 7,190,808 | 35,973,168 26 |
| Total (Acct. 216): | 28,782,360 | 7,190,808 | 35,973,168 |
| Balance Transferred from Income (433): | | | |
| Derived | 2,465,744 | 1,751,543 | 4,217,287 27 |
| Total (Acct. 433): | 2,465,744 | 1,751,543 | 4,217,287 |
| Miscellaneous Credits to Surplus (434): | | | |
| NONE | 0 | 0 | 0 28 |
| Total (Acct. 434): | 0 | 0 | 0 |
| Miscellaneous Debits to Surplus--Debit (435): | | | |
| PSC ADJUSTMENT EARLY RETIREMENT OF SCADA EQU | 31,296 | 0 | 31,296 29 |
| PSC ADJUSTMENT TO WRITE-OFF CONSERVATION PRC | 692,910 | 0 | 692,910 30 |
| Total (Acct. 435)--Debit: | 724,206 | 0 | 724,206 |
| Appropriations of Surplus--Debit (436): | | | |
| Detail appropriations to (from) account 215 | | | 0 31 |
| Total (Acct. 436)--Debit: | 0 | 0 | 0 |
| Appropriations of Income to Municipal Funds--Debit (439): | | | |
| CITY APPROPRIATION FROM ELECTRIC | 150,000 | 0 | 150,000 32 |
| Total (Acct. 439)--Debit: | 150,000 | 0 | 150,000 |
| UNAPPROPRIATED EARNED SURPLUS (END OF YEAR): | 30,373,898 | 8,942,351 | 39,316,249 |

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

| Particulars (a) | Water (b) | Electric (c) | Sewer (d) | Gas (e) | Total (f) | |
|--|--------------|-----------------|--------------|------------|--------------|---|
| Revenues (account 415) | 1,014 | | | | 1,014 | 1 |
| Costs and Expenses of Merchandising, Jobbing and Contract Work (416): | | | | | | |
| Cost of merchandise sold | | | | | 0 | 2 |
| Payroll | | | | | 0 | 3 |
| Materials | 605 | | | | 605 | 4 |
| Taxes | | | | | 0 | 5 |
| Other (list by major classes): | | | | | | |
| NONE | | | | | 0 | 6 |
| Total costs and expenses | 605 | 0 | 0 | 0 | 605 | |
| Net income (or loss) | 409 | 0 | 0 | 0 | 409 | |

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

| Description (a) | Water Utility (b) | Electric Utility (c) | Sewer Utility (Regulated Only) (d) | Gas Utility (e) | Total (f) | | |
|--|-------------------------|----------------------------|---|-----------------------|-------------------|----------|----------|
| Total operating revenues | 2,370,734 | 35,628,214 | 0 | 0 | 37,998,948 | 1 | |
| Less: interdepartmental sales | 23,283 | 112,053 | 0 | 0 | 135,336 | 2 | |
| Less: interdepartmental rents | 0 | 9,702 | | 0 | 9,702 | 3 | |
| Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.) | 0 | | | | 0 | 4 | |
| Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained | 363 | 62,550 | | | 62,913 | 5 | |
| Other Increases or (Decreases) to Operating Revenues - Specify: | | | | | | | |
| NONE | | | | | | 0 | 6 |
| Revenues subject to Wisconsin Remainder Assessment | 2,347,088 | 35,443,909 | 0 | 0 | 37,790,997 | | |

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 | 492,362 | 17,609 | 509,971 | 1 |
| Electric operating expenses | 2,038,956 | 61,826 | 2,100,782 | 2 |
| Gas operating expenses | | | 0 | 3 |
| Heating operating expenses | | | 0 | 4 |
| Sewer operating expenses | | | 0 | 5 |
| Merchandising and jobbing | 0 | | 0 | 6 |
| Other nonutility expenses | | | 0 | 7 |
| Water utility plant accounts | 23,647 | | 23,647 | 8 |
| Electric utility plant accounts | 625,104 | | 625,104 | 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 | 79,435 | (79,435) | 0 | 18 |
| All other accounts | | | 0 | 19 |
| Total Payroll | 3,259,504 | 0 | 3,259,504 | |

FULL-TIME EMPLOYEES (FTE)

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

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

| Industry (a) | FTE (b) | |
|-----------------|------------|---|
| Water | 11.6 | 1 |
| Electric | 45.4 | 2 |
| Gas | | 3 |
| Sewer | | 4 |

BALANCE SHEET

| Assets and Other Debits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|--|--|--|----|
| UTILITY PLANT | | | |
| Utility Plant (101-107) | 80,196,669 | 74,983,879 | 1 |
| Less: Accumulated Provision for Depreciation and Amortization (111-116) | 30,246,958 | 30,773,373 | 2 |
| Net Utility Plant | 49,949,711 | 44,210,506 | |
| Utility Plant Acquisition Adjustments (117-118) | | | 3 |
| Other Utility Plant Adjustments (119) | | | 4 |
| Total Net Utility Plant | 49,949,711 | 44,210,506 | |
| OTHER PROPERTY AND INVESTMENTS | | | |
| Nonutility Property (121) | 571,522 | 571,522 | 5 |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 208,528 | 188,493 | 6 |
| Net Nonutility Property | 362,994 | 383,029 | |
| Investment in Municipality (123) | 0 | 0 | 7 |
| Other Investments (124) | 713,683 | 551,366 | 8 |
| Special Funds (125-128) | 2,495,258 | 3,259,940 | 9 |
| Total Other Property and Investments | 3,571,935 | 4,194,335 | |
| CURRENT AND ACCRUED ASSETS | | | |
| Cash and Working Funds (131) | 4,508,662 | 4,344,536 | 10 |
| Special Deposits (132-134) | 0 | 0 | 11 |
| Working Funds (135) | 6,440 | 5,741 | 12 |
| Temporary Cash Investments (136) | 61,784 | 93,784 | 13 |
| Notes Receivable (141) | 0 | 0 | 14 |
| Customer Accounts Receivable (142) | 3,356,395 | 3,181,222 | 15 |
| Other Accounts Receivable (143) | 618,472 | 558,228 | 16 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 50,000 | 30,000 | 17 |
| Receivables from Municipality (145) | 24,177 | 14,674 | 18 |
| Materials and Supplies (151-163) | 796,932 | 844,074 | 19 |
| Prepayments (165) | 829,290 | 680,161 | 20 |
| Interest and Dividends Receivable (171) | | | 21 |
| Accrued Utility Revenues (173) | (59,196) | (68,164) | 22 |
| Miscellaneous Current and Accrued Assets (174) | | | 23 |
| Total Current and Accrued Assets | 10,092,956 | 9,624,256 | |
| DEFERRED DEBITS | | | |
| Unamortized Debt Discount and Expense (181) | 473,210 | 564,702 | 24 |
| Other Deferred Debits (182-186) | 418,401 | 1,297,022 | 25 |
| Total Deferred Debits | 891,611 | 1,861,724 | |
| Total Assets and Other Debits | 64,506,213 | 59,890,821 | |

BALANCE SHEET

| Liabilities and Other Credits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|---|--|--|-----------|
| PROPRIETARY CAPITAL | | | |
| Capital Paid in by Municipality (200) | 251,633 | 251,633 | 26 |
| Appropriated Earned Surplus (215) | | | 27 |
| Unappropriated Earned Surplus (216) | 39,316,249 | 35,973,168 | 28 |
| Total Proprietary Capital | 39,567,882 | 36,224,801 | |
| LONG-TERM DEBT | | | |
| Bonds (221-222) | 17,590,000 | 18,330,000 | 29 |
| Advances from Municipality (223) | 0 | 0 | 30 |
| Other Long-Term Debt (224) | 0 | 0 | 31 |
| Total Long-Term Debt | 17,590,000 | 18,330,000 | |
| CURRENT AND ACCRUED LIABILITIES | | | |
| Notes Payable (231) | 0 | 0 | 32 |
| Accounts Payable (232) | 2,729,364 | 2,372,982 | 33 |
| Payables to Municipality (233) | 464,610 | 508,712 | 34 |
| Customer Deposits (235) | 4,134 | 4,108 | 35 |
| Taxes Accrued (236) | 763,752 | 775,087 | 36 |
| Interest Accrued (237) | 54,926 | 77,663 | 37 |
| Matured Long-Term Debt (239) | | | 38 |
| Matured Interest (240) | | | 39 |
| Tax Collections Payable (241) | 99,459 | 90,882 | 40 |
| Miscellaneous Current and Accrued Liabilities (242) | 288,117 | 298,404 | 41 |
| Total Current and Accrued Liabilities | 4,404,362 | 4,127,838 | |
| DEFERRED CREDITS | | | |
| Unamortized Premium on Debt (251) | 0 | 0 | 42 |
| Customer Advances for Construction (252) | 163,687 | 239,643 | 43 |
| Other Deferred Credits (253) | 2,780,282 | 968,539 | 44 |
| Total Deferred Credits | 2,943,969 | 1,208,182 | |
| OPERATING RESERVES | | | |
| Property Insurance Reserve (261) | | | 45 |
| Injuries and Damages Reserve (262) | | | 46 |
| Pensions and Benefits Reserve (263) | | | 47 |
| Miscellaneous Operating Reserves (265) | | | 48 |
| Total Operating Reserves | 0 | 0 | |
| Total Liabilities and Other Credits | 64,506,213 | 59,890,821 | |

NET UTILITY PLANT

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

| Particulars (a) | Water (b) | Sewer (c) | Gas (d) | Electric (e) | |
|--|-------------------|--------------|------------|-------------------|----|
| First of Year: | | | | | |
| Total Utility Plant - First of Year | 16,495,980 | 0 | 0 | 58,487,899 | 1 |
| <i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i> | | | | | |
| Plant Accounts: | | | | | |
| Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1) | 12,835,801 | 0 | 0 | 54,886,310 | 2 |
| Utility Plant in Service - Contributed Plant (101.2) | 5,642,879 | 0 | 0 | 6,184,533 | 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) | 12,305 | | | 634,841 | 9 |
| Total Utility Plant | 18,490,985 | 0 | 0 | 61,705,684 | |
| Accumulated Provision for Depreciation and Amortization: | | | | | |
| Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1) | 2,812,462 | 0 | 0 | 24,570,822 | 10 |
| Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2) | 521,430 | 0 | 0 | 2,342,244 | 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 |
| Total Accumulated Provision | 3,333,892 | 0 | 0 | 26,913,066 | |
| Net Utility Plant | 15,157,093 | 0 | 0 | 34,792,618 | |

**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) | |
|--------------------------------------|------------------|-------------------|----------|----------|-------------------|-----------|
| Balance first of year (111.1) | 2,937,091 | 25,245,342 | | | 28,182,433 | 1 |
| Credits During Year | | | | | | 2 |
| Accruals: | | | | | | 3 |
| Charged depreciation expense (403) | 267,172 | 1,510,411 | | | 1,777,583 | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | 18,736 | | | | 18,736 | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| 392 & 396 ACCOUNTS | 14,187 | 103,083 | | | 117,270 | 9 |
| Salvage | 433 | 44,012 | | | 44,445 | 10 |
| Other credits (specify): | | | | | | 11 |
| CHARGE TO 435 (EARLY RETIREM | 31,296 | 0 | | | 31,296 | 12 |
| | | | | | 0 | 13 |
| | | | | | 0 | 14 |
| | | | | | 0 | 15 |
| Total credits | 331,824 | 1,657,506 | 0 | 0 | 1,989,330 | 16 |
| Debits during year | | | | | | 17 |
| Book cost of plant retired | 63,504 | 321,401 | | | 384,905 | 18 |
| Cost of removal | 6,335 | 55,912 | | | 62,247 | 19 |
| Other debits (specify): | | | | | | 20 |
| Est Reg Liab(253): Docket 05-US-10€ | 386,614 | 1,954,713 | | | 2,341,327 | |
| | | | | | 0 | |
| | | | | | 0 | 23 |
| | | | | | 0 | 24 |
| Total debits | 456,453 | 2,332,026 | 0 | 0 | 2,788,479 | 25 |
| Balance end of year (111.1) | 2,812,462 | 24,570,822 | 0 | 0 | 27,383,284 | 26 |

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

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

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

| Particulars (a) | Water (b) | Electric (c) | (d) | (e) | Total (f) | |
|--------------------------------------|----------------|------------------|----------|----------|------------------|-----------|
| Balance first of year (111.1) | 455,418 | 2,135,522 | | | 2,590,940 | 1 |
| Credits During Year | | | | | | 2 |
| Accruals: | | | | | | 3 |
| Charged depreciation expense (426) | 81,092 | 226,242 | | | 307,334 | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | | | | | 0 | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | | | | | 0 | 9 |
| Salvage | 0 | 0 | | | 0 | 10 |
| Other credits (specify): | | | | | | 11 |
| | | | | | 0 | 12 |
| | | | | | 0 | 13 |
| | | | | | 0 | 14 |
| | | | | | 0 | 15 |
| Total credits | 81,092 | 226,242 | 0 | 0 | 307,334 | 16 |
| Debits during year | | | | | | 17 |
| Book cost of plant retired | 14,965 | 8,169 | | | 23,134 | 18 |
| Cost of removal | 115 | 11,351 | | | 11,466 | 19 |
| Other debits (specify): | | | | | | 20 |
| | | | | | 0 | |
| | | | | | 0 | |
| | | | | | 0 | 23 |
| | | | | | 0 | 24 |
| Total debits | 15,080 | 19,520 | 0 | 0 | 34,600 | 25 |
| Balance end of year (111.1) | 521,430 | 2,342,244 | 0 | 0 | 2,863,674 | 26 |

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

| Description (a) | Balance First of Year (b) | Additions During Year (c) | Deductions During Year (d) | Balance End of Year (e) | |
|--|---------------------------------|---------------------------------|----------------------------------|-------------------------------|---|
| Nonregulated sewer plant | 0 | | | 0 | 1 |
| Other (specify): | | | | | |
| John Street Power Plant | 412,499 | | | 412,499 | 2 |
| John Street Property | 80,865 | | | 80,865 | 3 |
| Little Rapids/Lawrence Property | 58,940 | | | 58,940 | 4 |
| Rapide Croche Recreation Area | 19,218 | | | 19,218 | 5 |
| Total Nonutility Property (121) | 571,522 | 0 | 0 | 571,522 | |
| Less accum. prov. depr. & amort. (122) | 188,493 | 20,035 | | 208,528 | 6 |
| Net Nonutility Property | 383,029 | (20,035) | 0 | 362,994 | |

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

| Particulars (a) | Amount (b) | |
|--|---------------|---|
| Balance first of year | 30,000 | 1 |
| Additions: | | |
| Provision for uncollectibles during year | 62,550 | 2 |
| Collection of accounts previously written off: Utility Customers | 18,348 | 3 |
| Collection of accounts previously written off: Others | | 4 |
| Total Additions | 80,898 | |
| Deductions: | | |
| Accounts written off during the year: Utility Customers | 60,898 | 5 |
| Accounts written off during the year: Others | | 6 |
| Total accounts written off | 60,898 | |
| Balance end of year | 50,000 | |

MATERIALS AND SUPPLIES

| Account (a) | Generation (b) | Transmission (c) | Distribution (d) | Other (e) | Total End of Year (f) | Amount Prior Year (g) | |
|-------------------------------|---------------------------|-----------------------------|-----------------------------|----------------------|--------------------------------------|--------------------------------------|---|
| Electric Utility | | | | | | | |
| Fuel (151) | | | | | 0 | 0 | 1 |
| Fuel stock expenses (152) | | | | | 0 | 0 | 2 |
| Plant mat. & oper. sup. (154) | | | 728,377 | | 728,377 | 766,818 | 3 |
| Total Electric Utility | | | | | 728,377 | 766,818 | |

| Account | Total End of Year | Amount Prior Year | |
|-------------------------------------|------------------------------|------------------------------|---|
| Electric utility total | 728,377 | 766,818 | 1 |
| Water utility (154) | 68,555 | 77,256 | 2 |
| Sewer utility (154) | | 0 | 3 |
| Heating utility (154) | | 0 | 4 |
| Gas utility (154) | | 0 | 5 |
| Merchandise (155) | | 0 | 6 |
| Other materials & supplies (156) | | 0 | 7 |
| Stores expense (163) | | 0 | 8 |
| Total Materials and Supplies | 796,932 | 844,074 | |

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

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

| Debt Issue to Which Related (a) | Written Off During Year | | Balance End of Year (d) | |
|--|-------------------------|---------------------------------------|-------------------------------|---|
| | Amount (b) | Account Charged or Credited (c) | | |
| Unamortized debt discount & expense (181) | | | | |
| 1991 REFUNDING LOSS | 68,729 | 428 | 274,916 | 1 |
| 1997 REVENUE BONDS | 3,860 | 428 | 50,180 | 2 |
| 1998 REVENUE BONDS | 7,372 | 428 | 102,897 | 3 |
| 2001 REVENUE BONDS | 9,887 | 428 | 38,642 | 4 |
| 2002 REVENUE BONDS | 1,644 | 428 | 6,575 | 5 |
| Total | | | 473,210 | |
| Unamortized premium on debt (251) | | | | |
| NONE | | | | 6 |
| Total | | | 0 | |

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

| Particulars (a) | Amount (b) | |
|---------------------------------------|----------------|----------|
| Balance first of year | 251,633 | 1 |
| Changes during year (explain): | | 2 |
| Balance end of year | 251,633 | |

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) | |
|--------------------------------------|----------------------|----------------------------|----------------------|-------------------------------------|---|
| 1997 REVENUE BONDS - WATER | 12/15/1997 | 12/01/2017 | 4.86% | 2,275,000 | 1 |
| 1998 REVENUE BONDS - ELECTRIC | 08/01/1998 | 12/15/2018 | 4.05% | 5,050,000 | 2 |
| 2001 REVENUE BONDS - ELECTRIC | 11/27/2001 | 12/15/2008 | 3.56% | 4,590,000 | 3 |
| 2002 REVENUE BONDS - ELECTRIC | 12/01/2002 | 12/15/2008 | 3.25% | 770,000 | 4 |
| 2003 REVENUE BONDS - WATER | 05/01/2003 | 12/01/2013 | 3.90% | 1,570,000 | 5 |
| 2003 REVENUE BONDS - ELECTRIC | 05/15/2003 | 12/15/2018 | 3.70% | 2,475,000 | 6 |
| 2004 REVENUE BONDS - WATER | 06/01/2004 | 12/01/2013 | 3.90% | 860,000 | 7 |
| Total Bonds (Account 221): | | | | 17,590,000 | |
| Total Reacquired Bonds (Account 222) | | | | 0 | 8 |

Net amount of bonds outstanding December 31: 17,590,000

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) |
|--|------------------------------|------------------------------------|------------------------------|---|
|--|------------------------------|------------------------------------|------------------------------|---|

NONE

TAXES ACCRUED (ACCT. 236)

| Particulars (a) | Amount (b) | |
|---|-----------------------|---|
| Balance first of year | 775,087 | 1 |
| Accruals: | | |
| Charged water department expense | 326,307 | 2 |
| Charged electric department expense | 1,301,333 | 3 |
| Charged sewer department expense | | 4 |
| Other (explain): | | |
| NONE | | 5 |
| Total Accruals and other credits | 1,627,640 | |
| Taxes paid during year: | | |
| County, state and local taxes | 1,406,652 | 6 |
| Social Security taxes | 188,535 | 7 |
| PSC Remainder Assessment | 43,788 | 8 |
| Other (explain): | | |
| NONE | | 9 |
| Total payments and other debits | 1,638,975 | |
| Balance end of year | 763,752 | |

INTEREST ACCRUED (ACCT. 237)

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

| Description of Issue (a) | Interest Accrued Balance First of Year (b) | Interest Accrued During Year (c) | Interest Paid During Year (d) | Interest Accrued Balance End of Year (e) | |
|---|---|--|-------------------------------------|---|----|
| Bonds (221) | | | | | |
| 2003 REVENUE BONDS - ELECTRIC | 4,240 | 101,733 | 101,762 | 4,211 | 1 |
| 2003 REVENUE BONDS - WATER | 44,200 | 66,053 | 104,975 | 5,278 | 2 |
| 1997 REVENUE BONDS - WATER | 9,672 | 115,604 | 116,063 | 9,213 | 3 |
| 1998 REVENUE BONDS - ELECTRIC | 10,171 | 243,889 | 244,113 | 9,947 | 4 |
| 2001 REVENUE BONDS - ELECTRIC | 8,222 | 196,012 | 197,325 | 6,909 | 5 |
| 2002 REVENUE BONDS - ELECTRIC | 1,158 | 27,562 | 27,778 | 942 | 6 |
| 2004 REVENUE BONDS - WATER | | 18,426 | 0 | 18,426 | 7 |
| Subtotal | 77,663 | 769,279 | 792,016 | 54,926 | |
| Advances from Municipality (223) | | | | | |
| NONE | 0 | | | 0 | 8 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Other Long-Term Debt (224) | | | | | |
| NONE | 0 | | | 0 | 9 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Notes Payable (231) | | | | | |
| Advance Customer Deposits | 0 | | | 0 | 10 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Total | 77,663 | 769,279 | 792,016 | 54,926 | |

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

| Particulars (a) | Balance End of Year (b) | |
|---|-------------------------------|----|
| Investment in Municipality (123): | | |
| NONE | | 1 |
| Total (Acct. 123): | 0 | |
| Other Investments (124): | | |
| INVESTMENT IN AMERICAN TRANSMISSION COMPANY (ATC) | 713,683 | 2 |
| Total (Acct. 124): | 713,683 | |
| Sinking Funds (125): | | |
| 1998 REVENUE BONDS P&I - ELECTRIC | 32,395 | 3 |
| 2002 REVENUE BONDS P&I - ELECTRIC | 18,567 | 4 |
| 2001 REVENUE BONDS P&I - ELECTRIC | 122,812 | 5 |
| 2003 REVENUE BONDS P&I - ELECTRIC | 12,590 | 6 |
| 1997 REVENUE BONDS P&I - WATER | 20,502 | 7 |
| 2003 REVENUE BONDS P&I - WATER | 18,193 | 8 |
| 2004 REVENUE BONDS P&I - WATER | 48,838 | 9 |
| Total (Acct. 125): | 273,897 | |
| Depreciation Fund (126): | | |
| NONE | | 10 |
| Total (Acct. 126): | 0 | |
| Other Special Funds (128): | | |
| DEBT REDEMPTION RESERVE - ELECTRIC | 1,633,048 | 11 |
| DEBT REDEMPTION RESERVE - WATER | 588,313 | 12 |
| Total (Acct. 128): | 2,221,361 | |
| Interest Special Deposits (132): | | |
| NONE | | 13 |
| Total (Acct. 132): | 0 | |
| Other Special Deposits (134): | | |
| NONE | | 14 |
| Total (Acct. 134): | 0 | |
| Notes Receivable (141): | | |
| NONE | | 15 |
| Total (Acct. 141): | 0 | |
| Customer Accounts Receivable (142): | | |
| Water | 243,635 | 16 |
| Electric | 3,112,760 | 17 |
| Sewer (Regulated) | | 18 |
| Other (specify): | | |

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) | |
|--|-------------------------------|----|
| Customer Accounts Receivable (142): | | |
| NONE | | 19 |
| Total (Acct. 142): | 3,356,395 | |
| Other Accounts Receivable (143): | | |
| Sewer (Non-regulated) | 199,740 | 20 |
| Merchandising, jobbing and contract work | | 21 |
| Other (specify): | | |
| ACCOUNTS RECEIVABLE - LITTLE CHUTE WATER | 80,151 | 22 |
| ACCOUNTS RECEIVABLE - LITTLE CHUTE SEWER | 50,545 | 23 |
| ACCOUNTS RECEIVABLE - NONOPERATING - WATER | 83,159 | 24 |
| ACCOUNTS RECEIVABLE - NONOPERATING - ELECTRIC | 200,359 | 25 |
| ACCOUNTS RECEIVABLE - RETIREE HEALTH INSURANCE | 4,518 | 26 |
| Total (Acct. 143): | 618,472 | |
| Receivables from Municipality (145): | | |
| RECEIVABLE FROM MUNY - WATER | 9,503 | 27 |
| RECEIVABLE FROM MUNY SEWER - WATER | 14,674 | 28 |
| Total (Acct. 145): | 24,177 | |
| Prepayments (165): | | |
| PREPAID INSURANCE - ELECTRIC | 33,735 | 29 |
| PREPAID INVOICES - WATER | 2,927 | 30 |
| PREPAID INVOICES - ELECTRIC | 91,667 | 31 |
| PREPAID WI GROSS RECEIPTS TAX - ELECTRIC | 700,961 | 32 |
| Total (Acct. 165): | 829,290 | |
| Extraordinary Property Losses (182): | | |
| NONE | | 33 |
| Total (Acct. 182): | 0 | |
| Preliminary Survey and Investigation Charges (183): | | |
| NONE | | 34 |
| Total (Acct. 183): | 0 | |
| Clearing Accounts (184): | | |
| YEAR END PAYROLL CLEARING ACCOUNTS | (6,599) | 35 |
| Total (Acct. 184): | (6,599) | |
| Temporary Facilities (185): | | |
| NONE | | 36 |
| Total (Acct. 185): | 0 | |
| Miscellaneous Deferred Debits (186): | | |
| UNAMORTIZED WISCONSIN RETIREMENT UNFUNDED LIAB - ELECTRIC | 340,000 | 37 |

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) | |
|--|-------------------------------|-----------|
| Miscellaneous Deferred Debits (186): | | |
| UNAMORTIZED WISCONSIN RETIREMENT UNFUNDED LIAB - WATER | 85,000 | 38 |
| Total (Acct. 186): | 425,000 | |
| Payables to Municipality (233): | | |
| DUE TO MUNY SEWER - WATER | 312,701 | 39 |
| DUE TO LITTLE CHUTE WATER - WATER | 94,963 | 40 |
| DUE TO LITTLE CHUTE SEWER - WATER | 56,946 | 41 |
| Total (Acct. 233): | 464,610 | |
| Other Deferred Credits (253): | | |
| Regulatory Liability | 2,224,261 | 42 |
| PUBLIC BENEFITS PROGRAM - ELECTRIC | (43,979) | 43 |
| DIESEL GENERATION CREDIT CONTRACT BUYOUT - ELECTRIC | 600,000 | 44 |
| Total (Acct. 253): | 2,780,282 | |

RETURN ON RATE BASE COMPUTATION

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

| Average Rate Base (a) | Water (b) | Electric (c) | Sewer (d) | Gas (e) | Total (f) | |
|---|------------------|-------------------|--------------|------------|-------------------|----------|
| Add Average: | | | | | | |
| Utility Plant in Service (101.1) | 12,225,581 | 53,768,956 | 0 | 0 | 65,994,537 | 1 |
| Materials and Supplies | 72,905 | 747,597 | 0 | 0 | 820,502 | 2 |
| Other (specify): | | | | | | |
| NONE | | | | | 0 | 3 |
| Less Average: | | | | | | |
| Reserve for Depreciation (111.1) | 2,874,776 | 24,908,082 | 0 | 0 | 27,782,858 | 4 |
| Customer Advances for Construction | 0 | 201,665 | | | 201,665 | 5 |
| Regulatory Liability | 183,641 | 928,489 | 0 | 0 | 1,112,130 | 6 |
| NONE | | | | | 0 | 7 |
| Average Net Rate Base | 9,240,069 | 28,478,317 | 0 | 0 | 37,718,386 | |
| Net Operating Income | 603,683 | 2,415,907 | 0 | 0 | 3,019,590 | 8 |
| Net Operating Income as a percent of | | | | | | |
| Average Net Rate Base | 6.53% | 8.48% | N/A | N/A | 8.01% | |

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

| Particulars (a) | Water (b) | Electric (c) | Sewer (d) | Gas (e) | Total (f) | |
|---------------------------------------|----------------|------------------|--------------|------------|------------------|---|
| Balance First of Year | | | | | 0 | 1 |
| Add credits during year: | | | | | | |
| Establish Regulatory Liability 1/1/04 | 386,614 | 1,954,713 | 0 | 0 | 2,341,327 | 2 |
| Other (specify): | | | | | | |
| NONE | | | | | 0 | 3 |
| Deduct charges: | | | | | | |
| Miscellaneous Amortization (425) | 19,331 | 97,735 | | | 117,066 | 4 |
| Other (specify): | | | | | | |
| NONE | | | | | 0 | 5 |
| Balance End of Year | 367,283 | 1,856,978 | 0 | 0 | 2,224,261 | |

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Account #435 - Miscellaneous Debits to Surplus - During the 2004 Electric Rate Study, it was determined that the costs incurred and being accounted for in Account #186 (Miscellaneous Deferred Debits) as part of KU's Energy Conservation Program (1988-1998) were not allowed due to the costs not being included in the 2002 Electric Rate Study and also due to the age of the costs. Therefore, the energy conservation costs (Account #186) were written-off in 2004.

Also, KU made an adjustment to the 2003 retirement of the Water SCADA Equipment. Due to the equipment being retired prior to reaching the end of its useful life, the loss on early retirement is booked to Account #435.

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Unamortized Wisconsin Retirement Unfunded Liability - This amortization was authorized by the PSC (Letter dated January 29, 2003).

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

Accounts Receivable- NonOperating - Water - This particular consists of \$25,550 due from developers for engineering services paid by KU during 2004 and \$51,642 due from Miron Construction as a result of an overpayment. The remaining \$5,967 is miscellaneous charges still due at year end.

Accounts Receivable - NonOperating - Electric - This particular consists of \$53,479 due from Ameritech for 2004 joint trenching and pole rental, \$17,806 due from Time Warner for joint trenching, \$22,600 due from WPPI for operation of the Island Street Peaker Plant owned by WPPI, \$48,171 due from ATC for dividends and transmission O&M expenses, and \$35,365 due from developers and customers for customer financed line extensions and subdivisions. The remaining \$22,938 is due from miscellaneous charges due at year end.

Accounts Receivable - Sewer - KU performs the billing and collecting services for the City of Kaukauna Sewer. This amount represents the sewer customer receivable, including unbilled sewer revenues, at year end.

Accounts Receivable - Little Chute Water & Little Chute Sewer - KU performs the billing and collection services for the Village of Little Chute Water and Sewer. These amounts represent the customer receivable for LC Water and LC Sewer at year end.

Receivable from Muny Sewer - Water - This particular represents the amount due from the City based on the 2003/2004 joint meter allocation.

Due to LC Sewer/Water & Due to Muny Sewer - Water - These particulars represent the amounts owed to Little Chute Water/Sewer and City of Kaukauna Sewer at year end based on customer accounts receivable plus payments received and not yet remitted to the Village of Little Chute or the City of Kaukauna at year end.

WATER OPERATING REVENUES & EXPENSES

| Particulars (a) | This Year (b) | Last Year (c) | |
|--|------------------|------------------|----|
| Operating Revenues | | | |
| Sales of Water | | | |
| Sales of Water (460-467) | 2,319,458 | 2,125,596 | 1 |
| Total Sales of Water | 2,319,458 | 2,125,596 | |
| Other Operating Revenues | | | |
| Forfeited Discounts (470) | 7,693 | 5,527 | 2 |
| Miscellaneous Service Revenues (471) | 0 | 0 | 3 |
| Rents from Water Property (472) | 23,400 | 23,400 | 4 |
| Interdepartmental Rents (473) | 0 | 0 | 5 |
| Other Water Revenues (474) | 20,183 | 17,571 | 6 |
| Total Other Operating Revenues | 51,276 | 46,498 | |
| Total Operating Revenues | 2,370,734 | 2,172,094 | |
| Operation and Maintenance Expenses | | | |
| Source of Supply Expense (600-617) | 75,494 | 63,352 | 7 |
| Pumping Expenses (620-633) | 130,067 | 140,485 | 8 |
| Water Treatment Expenses (640-652) | 152,059 | 195,748 | 9 |
| Transmission and Distribution Expenses (660-678) | 324,673 | 286,289 | 10 |
| Customer Accounts Expenses (901-905) | 96,544 | 85,381 | 11 |
| Sales Expenses (910) | 6,758 | 1,739 | 12 |
| Administrative and General Expenses (920-932) | 387,977 | 397,552 | 13 |
| Total Operation and Maintenance Expenses | 1,173,572 | 1,170,546 | |
| Other Operating Expenses | | | |
| Depreciation Expense (403) | 267,172 | 246,248 | 14 |
| Amortization Expense (404-407) | | 0 | 15 |
| Taxes (408) | 326,307 | 330,185 | 16 |
| Total Other Operating Expenses | 593,479 | 576,433 | |
| Total Operating Expenses | 1,767,051 | 1,746,979 | |
| NET OPERATING INCOME | 603,683 | 425,115 | |

WATER OPERATING REVENUES - SALES OF WATER

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

| Particulars (a) | Average No. Customers (b) | Thousands of Gallons of Water Sold (c) | Amounts (d) | |
|---|------------------------------|---|------------------|----|
| Operating Revenues | | | | |
| Sales of Water | | | | |
| Unmetered Sales to General Customers (460) | | | | |
| Residential | 137 | 649 | 3,095 | 1 |
| Commercial | 3 | 725 | 2,617 | 2 |
| Industrial | | | | 3 |
| Total Unmetered Sales to General Customers (460) | 140 | 1,374 | 5,712 | |
| Metered Sales to General Customers (461) | | | | |
| Residential | 5,198 | 261,989 | 1,263,551 | 4 |
| Commercial | 416 | 61,954 | 253,733 | 5 |
| Industrial | 20 | 38,393 | 96,358 | 6 |
| Total Metered Sales to General Customers (461) | 5,634 | 362,336 | 1,613,642 | |
| Private Fire Protection Service (462) | 17 | | 11,673 | 7 |
| Public Fire Protection Service (463) | 1 | | 628,478 | 8 |
| Other Sales to Public Authorities (464) | 24 | 8,817 | 36,670 | 9 |
| Sales to Irrigation Customers (465) | | | | 10 |
| Sales for Resale (466) | | 0 | 0 | 11 |
| Interdepartmental Sales (467) | 3 | 9,288 | 23,283 | 12 |
| Total Sales of Water | 5,819 | 381,815 | 2,319,458 | |

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

| Customer Name (a) | Point of Delivery (b) | Thousands of Gallons Sold (c) | Revenues (d) |
|------------------------------|----------------------------------|--|-------------------------|
|------------------------------|----------------------------------|--|-------------------------|

NONE

OTHER OPERATING REVENUES (WATER)

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

| Particulars (a) | Amount (b) | |
|--|----------------|----|
| Public Fire Protection Service (463): | | |
| Amount billed (usually per rate schedule F-1 or Fd-1) | 628,478 | 1 |
| Wholesale fire protection billed | | 2 |
| Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) | | 3 |
| Other (specify): NONE | | 4 |
| Total Public Fire Protection Service (463) | 628,478 | |
| Forfeited Discounts (470): | | |
| Customer late payment charges | 7,693 | 5 |
| Other (specify): NONE | | 6 |
| Total Forfeited Discounts (470) | 7,693 | |
| Miscellaneous Service Revenues (471): | | |
| NONE | | 7 |
| Total Miscellaneous Service Revenues (471) | 0 | |
| Rents from Water Property (472): | | |
| WATER TOWER ANTENNAE LEASE | 23,400 | 8 |
| Total Rents from Water Property (472) | 23,400 | |
| Interdepartmental Rents (473): | | |
| NONE | | 9 |
| Total Interdepartmental Rents (473) | 0 | |
| Other Water Revenues (474): | | |
| Return on net investment in meters charged to sewer department | 20,183 | 10 |
| Other (specify): NONE | | 11 |
| Total Other Water Revenues (474) | 20,183 | |

WATER OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|------------------|------------------|----|
| SOURCE OF SUPPLY EXPENSES | | | |
| Operation Supervision and Engineering (600) | 0 | 0 | 1 |
| Operation Labor and Expenses (601) | 58,223 | 48,728 | 2 |
| Purchased Water (602) | 0 | 0 | 3 |
| Miscellaneous Expenses (603) | 5,459 | 6,913 | 4 |
| Rents (604) | 0 | 0 | 5 |
| Maintenance Supervision and Engineering (610) | 0 | 0 | 6 |
| Maintenance of Structures and Improvements (611) | 0 | 0 | 7 |
| Maintenance of Collecting and Impounding Reservoirs (612) | 323 | 2,691 | 8 |
| Maintenance of Lake, River and Other Intakes (613) | 0 | 0 | 9 |
| Maintenance of Wells and Springs (614) | 11,165 | 5,020 | 10 |
| Maintenance of Infiltration Galleries and Tunnels (615) | 0 | 0 | 11 |
| Maintenance of Supply Mains (616) | 324 | 0 | 12 |
| Maintenance of Miscellaneous Water Source Plant (617) | 0 | 0 | 13 |
| Total Source of Supply Expenses | 75,494 | 63,352 | |
| PUMPING EXPENSES | | | |
| Operation Supervision and Engineering (620) | 5,128 | 16,137 | 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) | 91,047 | 89,422 | 17 |
| Pumping Labor and Expenses (624) | 9,550 | 10,282 | 18 |
| Expenses Transferred--Credit (625) | 0 | 0 | 19 |
| Miscellaneous Expenses (626) | 3,540 | 1,948 | 20 |
| Rents (627) | 0 | 0 | 21 |
| Maintenance Supervision and Engineering (630) | 5,038 | 10,566 | 22 |
| Maintenance of Structures and Improvements (631) | 13,655 | 10,434 | 23 |
| Maintenance of Power Production Equipment (632) | 0 | 0 | 24 |
| Maintenance of Pumping Equipment (633) | 2,109 | 1,696 | 25 |
| Total Pumping Expenses | 130,067 | 140,485 | |
| WATER TREATMENT EXPENSES | | | |
| Operation Supervision and Engineering (640) | 19,616 | 96,934 | 26 |
| Chemicals (641) | 108,757 | 49,226 | 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) | |
|---|------------------|------------------|-----------|
| WATER TREATMENT EXPENSES | | | |
| Operation Labor and Expenses (642) | 18,809 | 14,558 | 28 |
| Miscellaneous Expenses (643) | 0 | 29,572 | 29 |
| Rents (644) | 0 | 0 | 30 |
| Maintenance Supervision and Engineering (650) | 0 | 0 | 31 |
| Maintenance of Structures and Improvements (651) | 174 | 279 | 32 |
| Maintenance of Water Treatment Equipment (652) | 4,703 | 5,179 | 33 |
| Total Water Treatment Expenses | 152,059 | 195,748 | |
| TRANSMISSION AND DISTRIBUTION EXPENSES | | | |
| Operation Supervision and Engineering (660) | 5,128 | 16,781 | 34 |
| Storage Facilities Expenses (661) | 4,340 | 3,663 | 35 |
| Transmission and Distribution Lines Expenses (662) | 66,434 | 61,166 | 36 |
| Meter Expenses (663) | 22,342 | 20,557 | 37 |
| Customer Installations Expenses (664) | 1,744 | 2,465 | 38 |
| Miscellaneous Expenses (665) | 32,583 | 12,228 | 39 |
| Rents (666) | 0 | 0 | 40 |
| Maintenance Supervision and Engineering (670) | 5,038 | 16,771 | 41 |
| Maintenance of Structures and Improvements (671) | 0 | 0 | 42 |
| Maintenance of Distribution Reservoirs and Standpipes (672) | 1,383 | 32 | 43 |
| Maintenance of Transmission and Distribution Mains (673) | 155,182 | 106,974 | 44 |
| Maintenance of Fire Mains (674) | 0 | 0 | 45 |
| Maintenance of Services (675) | 13,675 | 29,193 | 46 |
| Maintenance of Meters (676) | 968 | 3,500 | 47 |
| Maintenance of Hydrants (677) | 15,856 | 12,959 | 48 |
| Maintenance of Miscellaneous Plant (678) | 0 | 0 | 49 |
| Total Transmission and Distribution Expenses | 324,673 | 286,289 | |
| CUSTOMER ACCOUNTS EXPENSES | | | |
| Supervision (901) | 10,846 | 10,139 | 50 |
| Meter Reading Labor (902) | 46,232 | 41,541 | 51 |
| Customer Records and Collection Expenses (903) | 38,537 | 32,404 | 52 |
| Uncollectible Accounts (904) | 363 | 677 | 53 |

WATER OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|------------------|------------------|-----------|
| CUSTOMER ACCOUNTS EXPENSES | | | |
| Miscellaneous Customer Accounts Expenses (905) | 566 | 620 | 54 |
| Total Customer Accounts Expenses | 96,544 | 85,381 | |
| SALES EXPENSES | | | |
| Sales Expenses (910) | 6,758 | 1,739 | 55 |
| Total Sales Expenses | 6,758 | 1,739 | |
| ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| Administrative and General Salaries (920) | 74,301 | 121,163 | 56 |
| Office Supplies and Expenses (921) | 19,779 | 15,173 | 57 |
| Administrative Expenses Transferred--Credit (922) | 1,181 | 3,182 | 58 |
| Outside Services Employed (923) | 13,416 | 9,500 | 59 |
| Property Insurance (924) | 20,133 | 15,906 | 60 |
| Injuries and Damages (925) | 23,685 | 22,430 | 61 |
| Employee Pensions and Benefits (926) | 199,829 | 184,527 | 62 |
| Regulatory Commission Expenses (928) | 0 | 6,072 | 63 |
| Duplicate Charges--Credit (929) | 0 | 0 | 64 |
| Miscellaneous General Expenses (930) | 18,102 | 10,289 | 65 |
| Rents (931) | 8,502 | 8,502 | 66 |
| Maintenance of General Plant (932) | 11,411 | 7,172 | 67 |
| Total Administrative and General Expenses | 387,977 | 397,552 | |
| Total Operation and Maintenance Expenses | 1,173,572 | 1,170,546 | |

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 | | 293,904 | 293,859 | 1 |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department | | 5,673 | 5,904 | 2 |
| Net property tax equivalent | | 288,231 | 287,955 | |
| Social Security | | 35,449 | 40,020 | 3 |
| PSC Remainder Assessment | | 2,627 | 2,210 | 4 |
| Other (specify): NONE | | | 0 | 5 |
| Total tax expense | | 326,307 | 330,185 | |

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 | | | Outagamie | | | | 1 |
| SUMMARY OF TAX RATES | | | | | | | 2 |
| State tax rate | mills | | 0.205970 | | | | 3 |
| County tax rate | mills | | 4.722700 | | | | 4 |
| Local tax rate | mills | | 7.999110 | | | | 5 |
| School tax rate | mills | | 9.406430 | | | | 6 |
| Voc. school tax rate | mills | | 1.774170 | | | | 7 |
| Other tax rate - Local | mills | | 0.000000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 0.000000 | | | | 9 |
| Total tax rate | mills | | 24.108380 | | | | 10 |
| Less: state credit | mills | | 1.152010 | | | | 11 |
| Net tax rate | mills | | 22.956370 | | | | 12 |
| PROPERTY TAX EQUIVALENT CALCULATION | | | | | | | 13 |
| Local Tax Rate | mills | | 7.999110 | | | | 14 |
| Combined School Tax Rate | mills | | 11.180600 | | | | 15 |
| Other Tax Rate - Local | mills | | 0.000000 | | | | 16 |
| Total Local & School Tax | mills | | 19.179710 | | | | 17 |
| Total Tax Rate | mills | | 24.108380 | | | | 18 |
| Ratio of Local and School Tax to Total | dec. | | 0.795562 | | | | 19 |
| Total tax net of state credit | mills | | 22.956370 | | | | 20 |
| Net Local and School Tax Rate | mills | | 18.263215 | | | | 21 |
| Utility Plant, Jan. 1 | \$ | 16,495,980 | 16,495,980 | | | | 22 |
| Materials & Supplies | \$ | 77,256 | 77,256 | | | | 23 |
| Subtotal | \$ | 16,573,236 | 16,573,236 | | | | 24 |
| Less: Plant Outside Limits | \$ | 0 | 0 | | | | 25 |
| Taxable Assets | \$ | 16,573,236 | 16,573,236 | | | | 26 |
| Assessment Ratio | dec. | | 0.971003 | | | | 27 |
| Assessed Value | \$ | 16,092,662 | 16,092,662 | | | | 28 |
| Net Local & School Rate | mills | | 18.263215 | | | | 29 |
| Tax Equiv. Computed for Current Year | \$ | 293,904 | 293,904 | | | | 30 |
| Tax Equivalent per 1994 PSC Report | \$ | 181,939 | | | | | 31 |
| Any lower tax equivalent as authorized by municipality (see note 6) | \$ | | | | | | 32 |
| Tax equiv. for current year (see note 6) | \$ | 293,904 | | | | | 34 |

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) | |
|--|---------------------------------|---------------------------------|----|
| INTANGIBLE PLANT | | | |
| Organization (301) | 0 | | 1 |
| Franchises and Consents (302) | 0 | | 2 |
| Miscellaneous Intangible Plant (303) | 0 | | 3 |
| Total Intangible Plant | 0 | 0 | |
| SOURCE OF SUPPLY PLANT | | | |
| Land and Land Rights (310) | 7,996 | | 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) | 374,446 | | 8 |
| Infiltration Galleries and Tunnels (315) | 0 | | 9 |
| Supply Mains (316) | 20,256 | | 10 |
| Other Water Source Plant (317) | 0 | | 11 |
| Total Source of Supply Plant | 402,698 | 0 | |
| PUMPING PLANT | | | |
| Land and Land Rights (320) | 0 | | 12 |
| Structures and Improvements (321) | 267,632 | | 13 |
| Boiler Plant Equipment (322) | 0 | | 14 |
| Other Power Production Equipment (323) | 0 | | 15 |
| Steam Pumping Equipment (324) | 0 | | 16 |
| Electric Pumping Equipment (325) | 280,772 | | 17 |
| Diesel Pumping Equipment (326) | 0 | | 18 |
| Hydraulic Pumping Equipment (327) | 0 | | 19 |
| Other Pumping Equipment (328) | 15,816 | | 20 |
| Total Pumping Plant | 564,220 | 0 | |
| WATER TREATMENT PLANT | | | |
| Land and Land Rights (330) | 9,223 | | 21 |
| Structures and Improvements (331) | 320,415 | | 22 |
| Water Treatment Equipment (332) | 486,237 | | 23 |
| Total Water Treatment Plant | 815,875 | 0 | |

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) | |
|--|-----------------------------------|---|-------------------------------|----|
| INTANGIBLE PLANT | | | | |
| Organization (301) | | | 0 | 1 |
| Franchises and Consents (302) | | | 0 | 2 |
| Miscellaneous Intangible Plant (303) | | | 0 | 3 |
| Total Intangible Plant | 0 | 0 | 0 | |
| SOURCE OF SUPPLY PLANT | | | | |
| Land and Land Rights (310) | | | 7,996 | 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) | | | 374,446 | 8 |
| Infiltration Galleries and Tunnels (315) | | | 0 | 9 |
| Supply Mains (316) | | | 20,256 | 10 |
| Other Water Source Plant (317) | | | 0 | 11 |
| Total Source of Supply Plant | 0 | 0 | 402,698 | |
| PUMPING PLANT | | | | |
| Land and Land Rights (320) | | | 0 | 12 |
| Structures and Improvements (321) | | | 267,632 | 13 |
| Boiler Plant Equipment (322) | | | 0 | 14 |
| Other Power Production Equipment (323) | | | 0 | 15 |
| Steam Pumping Equipment (324) | | | 0 | 16 |
| Electric Pumping Equipment (325) | | | 280,772 | 17 |
| Diesel Pumping Equipment (326) | | | 0 | 18 |
| Hydraulic Pumping Equipment (327) | | | 0 | 19 |
| Other Pumping Equipment (328) | | | 15,816 | 20 |
| Total Pumping Plant | 0 | 0 | 564,220 | |
| WATER TREATMENT PLANT | | | | |
| Land and Land Rights (330) | | | 9,223 | 21 |
| Structures and Improvements (331) | | | 320,415 | 22 |
| Water Treatment Equipment (332) | | | 486,237 | 23 |
| Total Water Treatment Plant | 0 | 0 | 815,875 | |

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) | |
|---|---------------------------------|---------------------------------|----|
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Land and Land Rights (340) | 8,448 | | 24 |
| Structures and Improvements (341) | 49,003 | | 25 |
| Distribution Reservoirs and Standpipes (342) | 1,567,262 | | 26 |
| Transmission and Distribution Mains (343) | 5,525,378 | 656,756 | 27 |
| Fire Mains (344) | 0 | | 28 |
| Services (345) | 1,034,826 | 404,849 | 29 |
| Meters (346) | 639,808 | 114,055 | 30 |
| Hydrants (348) | 539,375 | 53,076 | 31 |
| Other Transmission and Distribution Plant (349) | 0 | | 32 |
| Total Transmission and Distribution Plant | 9,364,100 | 1,228,736 | |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | 4,984 | | 33 |
| Structures and Improvements (390) | 23,802 | | 34 |
| Office Furniture and Equipment (391) | 6,201 | 1,308 | 35 |
| Computer Equipment (391.1) | 35,039 | 17,151 | 36 |
| Transportation Equipment (392) | 99,920 | 26,253 | 37 |
| Stores Equipment (393) | 4,879 | | 38 |
| Tools, Shop and Garage Equipment (394) | 77,511 | | 39 |
| Laboratory Equipment (395) | 528 | | 40 |
| Power Operated Equipment (396) | 64,921 | 10,495 | 41 |
| Communication Equipment (397) | 0 | | 42 |
| SCADA Equipment (397.1) | 146,866 | | 43 |
| Miscellaneous Equipment (398) | 3,818 | | 44 |
| Other Tangible Property (399) | 0 | | 45 |
| Total General Plant | 468,469 | 55,207 | |
| Total utility plant in service directly assignable | 11,615,362 | 1,283,943 | |
| Common Utility Plant Allocated to Water Department | 0 | | 46 |
| Total utility plant in service | 11,615,362 | 1,283,943 | |

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) | |
|---|-----------------------------------|---|-------------------------------|------|
| TRANSMISSION AND DISTRIBUTION PLANT | | | | |
| Land and Land Rights (340) | | | 8,448 | 24 |
| Structures and Improvements (341) | | | 49,003 | 25 |
| Distribution Reservoirs and Standpipes (342) | | | 1,567,262 | 26 |
| Transmission and Distribution Mains (343) | 19,687 | | 6,162,447 | 27 |
| Fire Mains (344) | | | 0 | 28 |
| Services (345) | 3,991 | | 1,435,684 | 29 |
| Meters (346) | 31,035 | | 722,828 | 30 |
| Hydrants (348) | 1,518 | | 590,933 | 31 |
| Other Transmission and Distribution Plant (349) | | | 0 | 32 |
| Total Transmission and Distribution Plant | 56,231 | 0 | 10,536,605 | |
| GENERAL PLANT | | | | |
| Land and Land Rights (389) | | | 4,984 | 33 |
| Structures and Improvements (390) | | | 23,802 | 34 |
| Office Furniture and Equipment (391) | | | 7,509 | 35 |
| Computer Equipment (391.1) | 7,273 | | 44,917 | 36 |
| Transportation Equipment (392) | | | 126,173 | 37 |
| Stores Equipment (393) | | | 4,879 | 38 |
| Tools, Shop and Garage Equipment (394) | | | 77,511 | 39 |
| Laboratory Equipment (395) | | | 528 | 40 |
| Power Operated Equipment (396) | | | 75,416 | 41 |
| Communication Equipment (397) | | | 0 | 42 |
| SCADA Equipment (397.1) | | | 146,866 | 43 |
| Miscellaneous Equipment (398) | | | 3,818 | 44 |
| Other Tangible Property (399) | | | 0 | 45 |
| Total General Plant | 7,273 | 0 | 516,403 | |
| Total utility plant in service directly assignable | 63,504 | 0 | 12,835,801 | |
| Common Utility Plant Allocated to Water Department | | | | 0 46 |
| Total utility plant in service | 63,504 | 0 | 12,835,801 | |

**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) | |
|--|---------------------------------|---------------------------------|----|
| INTANGIBLE PLANT | | | |
| Organization (301) | 0 | | 1 |
| Franchises and Consents (302) | 0 | | 2 |
| Miscellaneous Intangible Plant (303) | 0 | | 3 |
| Total Intangible Plant | 0 | 0 | |
| SOURCE OF SUPPLY PLANT | | | |
| Land and Land Rights (310) | 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 |
| Total Source of Supply Plant | 0 | 0 | |
| PUMPING PLANT | | | |
| 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 |
| Total Pumping Plant | 0 | 0 | |
| WATER TREATMENT PLANT | | | |
| Land and Land Rights (330) | 0 | | 21 |
| Structures and Improvements (331) | 0 | | 22 |
| Water Treatment Equipment (332) | 0 | | 23 |
| Total Water Treatment Plant | 0 | 0 | |

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) |
|--|-----------------------------------|---|-------------------------------|
| INTANGIBLE PLANT | | | |
| Organization (301) | | | 0 1 |
| Franchises and Consents (302) | | | 0 2 |
| Miscellaneous Intangible Plant (303) | | | 0 3 |
| Total Intangible Plant | <u>0</u> | <u>0</u> | <u>0</u> |
| SOURCE OF SUPPLY PLANT | | | |
| 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 |
| Total Source of Supply Plant | <u>0</u> | <u>0</u> | <u>0</u> |
| PUMPING PLANT | | | |
| 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 |
| Total Pumping Plant | <u>0</u> | <u>0</u> | <u>0</u> |
| WATER TREATMENT PLANT | | | |
| Land and Land Rights (330) | | | 0 21 |
| Structures and Improvements (331) | | | 0 22 |
| Water Treatment Equipment (332) | | | 0 23 |
| Total Water Treatment Plant | <u>0</u> | <u>0</u> | <u>0</u> |

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) | |
|---|---------------------------------|---------------------------------|----|
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| 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) | 3,387,367 | 899,728 | 27 |
| Fire Mains (344) | 0 | | 28 |
| Services (345) | 643,846 | 277,554 | 29 |
| Meters (346) | 0 | | 30 |
| Hydrants (348) | 335,399 | 113,950 | 31 |
| Other Transmission and Distribution Plant (349) | 0 | | 32 |
| Total Transmission and Distribution Plant | 4,366,612 | 1,291,232 | |
| GENERAL PLANT | | | |
| 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 |
| Total General Plant | 0 | 0 | |
| Total utility plant in service directly assignable | 4,366,612 | 1,291,232 | |
| Common Utility Plant Allocated to Water Department | 0 | | 46 |
| Total utility plant in service | 4,366,612 | 1,291,232 | |

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) |
|---|-----------------------------------|---|-------------------------------|
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| 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) | 11,693 | | 4,275,402 27 |
| Fire Mains (344) | | | 0 28 |
| Services (345) | 2,370 | | 919,030 29 |
| Meters (346) | | | 0 30 |
| Hydrants (348) | 902 | | 448,447 31 |
| Other Transmission and Distribution Plant (349) | | | 0 32 |
| Total Transmission and Distribution Plant | 14,965 | 0 | 5,642,879 |
| GENERAL PLANT | | | |
| 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 |
| Total General Plant | 0 | 0 | 0 |
| Total utility plant in service directly assignable | 14,965 | 0 | 5,642,879 |
| Common Utility Plant Allocated to Water Department | | | 0 46 |
| Total utility plant in service | 14,965 | 0 | 5,642,879 |

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

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|--|---------------------------------|-----------------------|--------------------------------|----|
| SOURCE OF SUPPLY PLANT | | | | |
| Structures and Improvements (311) | 0 | | | 1 |
| Collecting and Impounding Reservoirs (312) | 0 | | | 2 |
| Lake, River and Other Intakes (313) | 0 | | | 3 |
| Wells and Springs (314) | 246,505 | 2.90% | 10,859 | 4 |
| Infiltration Galleries and Tunnels (315) | 0 | | | 5 |
| Supply Mains (316) | 16,342 | 1.80% | 365 | 6 |
| Other Water Source Plant (317) | 0 | | | 7 |
| Total Source of Supply Plant | 262,847 | | 11,224 | |
| PUMPING PLANT | | | | |
| Structures and Improvements (321) | 216,630 | 3.20% | 8,564 | 8 |
| Boiler Plant Equipment (322) | 0 | | | 9 |
| Other Power Production Equipment (323) | 0 | | | 10 |
| Steam Pumping Equipment (324) | 0 | | | 11 |
| Electric Pumping Equipment (325) | 208,819 | 4.40% | 12,354 | 12 |
| Diesel Pumping Equipment (326) | 0 | | | 13 |
| Hydraulic Pumping Equipment (327) | 0 | | | 14 |
| Other Pumping Equipment (328) | 15,816 | 4.40% | 0 | 15 |
| Total Pumping Plant | 441,265 | | 20,918 | |
| WATER TREATMENT PLANT | | | | |
| Structures and Improvements (331) | 124,508 | 3.20% | 10,253 | 16 |
| Water Treatment Equipment (332) | 258,605 | 3.30% | 16,046 | 17 |
| Total Water Treatment Plant | 383,113 | | 26,299 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | |
| Structures and Improvements (341) | 33,625 | 3.20% | 1,568 | 18 |
| Distribution Reservoirs and Standpipes (342) | 302,020 | 1.90% | 29,778 | 19 |
| Transmission and Distribution Mains (343) | 678,996 | 1.30% | 75,971 | 20 |
| Fire Mains (344) | 0 | | | 21 |
| Services (345) | 327,685 | 2.90% | 35,822 | 22 |
| Meters (346) | 104,501 | 5.50% | 37,472 | 23 |
| Hydrants (348) | 144,556 | 2.20% | 12,433 | 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 | | | | | 257,364 | 4 |
| 315 | | | | | 0 | 5 |
| 316 | | | | | 16,707 | 6 |
| 317 | | | | | 0 | 7 |
| | 0 | 0 | 0 | 0 | 274,071 | |
| 321 | | | | | 225,194 | 8 |
| 322 | | | | | 0 | 9 |
| 323 | | | | | 0 | 10 |
| 324 | | | | | 0 | 11 |
| 325 | | | | | 221,173 | 12 |
| 326 | | | | | 0 | 13 |
| 327 | | | | | 0 | 14 |
| 328 | | | | | 15,816 | 15 |
| | 0 | 0 | 0 | 0 | 462,183 | |
| 331 | | | | | 134,761 | 16 |
| 332 | | | | | 274,651 | 17 |
| | 0 | 0 | 0 | 0 | 409,412 | |
| 341 | | | | | 35,193 | 18 |
| 342 | | | | | 331,798 | 19 |
| 343 | 19,687 | | | (226,249) | 509,031 | 20 |
| 344 | | | | | 0 | 21 |
| 345 | 3,991 | | | (110,921) | 248,595 | 22 |
| 346 | 31,035 | 6,142 | | | 104,796 | 23 |
| 348 | 1,518 | 193 | 308 | (49,444) | 106,142 | 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) | |
|--|---------------------------------|-----------------------|--------------------------------|----|
| TRANSMISSION AND DISTRIBUTION PLANT | | | | |
| Other Transmission and Distribution Plant (349) | 0 | | | 25 |
| Total Transmission and Distribution Plant | 1,591,383 | | 193,044 | |
| GENERAL PLANT | | | | |
| Structures and Improvements (390) | 18,652 | 2.90% | 690 | 26 |
| Office Furniture and Equipment (391) | 6,148 | 5.80% | 398 | 27 |
| Computer Equipment (391.1) | 35,039 | 26.70% | 10,674 | 28 |
| Transportation Equipment (392) | 72,845 | 13.00% | 13,793 | 29 |
| Stores Equipment (393) | 2,960 | 5.80% | 283 | 30 |
| Tools, Shop and Garage Equipment (394) | 77,259 | 5.80% | 127 | 31 |
| Laboratory Equipment (395) | 528 | 5.80% | | 32 |
| Power Operated Equipment (396) | 64,921 | 7.50% | 394 | 33 |
| Communication Equipment (397) | 0 | 15.00% | | 34 |
| SCADA Equipment (397.1) | (20,281) | 15.00% | 22,030 | 35 |
| Miscellaneous Equipment (398) | 412 | 5.80% | 221 | 36 |
| Other Tangible Property (399) | 0 | | | 37 |
| Total General Plant | 258,483 | | 48,610 | |
| Total accum. prov. directly assignable | 2,937,091 | | 300,095 | |
| Common Utility Plant Allocated to Water Department | 0 | | | 38 |
| Total accum. prov. for depreciation | 2,937,091 | | 300,095 | |

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 |
| | 56,231 | 6,335 | 308 | (386,614) | 1,335,555 |
| 390 | | | | | 19,342 26 |
| 391 | | | | | 6,546 27 |
| 391.1 | 7,273 | | | | 38,440 28 |
| 392 | | | | | 86,638 29 |
| 393 | | | | | 3,243 30 |
| 394 | | | 125 | | 77,511 31 |
| 395 | | | | | 528 32 |
| 396 | | | | | 65,315 33 |
| 397 | | | | | 0 34 |
| 397.1 | | | | 31,296 | 33,045 35 |
| 398 | | | | | 633 36 |
| 399 | | | | | 0 37 |
| | 7,273 | 0 | 125 | 31,296 | 331,241 |
| | 63,504 | 6,335 | 433 | (355,318) | 2,812,462 |
| | | | | | 0 38 |
| | 63,504 | 6,335 | 433 | (355,318) | 2,812,462 |

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) |
|--|---------------------------------|-----------------------|--------------------------------|
| SOURCE OF SUPPLY PLANT | | | |
| Structures and Improvements (311) | 0 | | 1 |
| Collecting and Impounding Reservoirs (312) | 0 | | 2 |
| Lake, River and Other Intakes (313) | 0 | | 3 |
| Wells and Springs (314) | 0 | | 4 |
| Infiltration Galleries and Tunnels (315) | 0 | | 5 |
| Supply Mains (316) | 0 | | 6 |
| Other Water Source Plant (317) | 0 | | 7 |
| Total Source of Supply Plant | 0 | | 0 |
| PUMPING PLANT | | | |
| Structures and Improvements (321) | 0 | | 8 |
| Boiler Plant Equipment (322) | 0 | | 9 |
| Other Power Production Equipment (323) | 0 | | 10 |
| Steam Pumping Equipment (324) | 0 | | 11 |
| Electric Pumping Equipment (325) | 0 | | 12 |
| Diesel Pumping Equipment (326) | 0 | | 13 |
| Hydraulic Pumping Equipment (327) | 0 | | 14 |
| Other Pumping Equipment (328) | 0 | | 15 |
| Total Pumping Plant | 0 | | 0 |
| WATER TREATMENT PLANT | | | |
| Structures and Improvements (331) | 0 | | 16 |
| Water Treatment Equipment (332) | 0 | | 17 |
| Total Water Treatment Plant | 0 | | 0 |
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Structures and Improvements (341) | 0 | | 18 |
| Distribution Reservoirs and Standpipes (342) | 0 | | 19 |
| Transmission and Distribution Mains (343) | 269,592 | 1.30% | 49,808 |
| Fire Mains (344) | 0 | | 21 |
| Services (345) | 129,169 | 2.90% | 22,662 |
| Meters (346) | 0 | | 23 |
| Hydrants (348) | 56,657 | 2.20% | 8,622 |

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 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 321 | | | | | 0 8 |
| 322 | | | | | 0 9 |
| 323 | | | | | 0 10 |
| 324 | | | | | 0 11 |
| 325 | | | | | 0 12 |
| 326 | | | | | 0 13 |
| 327 | | | | | 0 14 |
| 328 | | | | | 0 15 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 331 | | | | | 0 16 |
| 332 | | | | | 0 17 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 341 | | | | | 0 18 |
| 342 | | | | | 0 19 |
| 343 | 11,693 | | | | 307,707 20 |
| 344 | | | | | 0 21 |
| 345 | 2,370 | | | | 149,461 22 |
| 346 | | | | | 0 23 |
| 348 | 902 | 115 | | | 64,262 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) |
|--|---------------------------------|-----------------------|--------------------------------|
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Other Transmission and Distribution Plant (349) | 0 | | 25 |
| Total Transmission and Distribution Plant | 455,418 | | 81,092 |
| GENERAL PLANT | | | |
| Structures and Improvements (390) | 0 | | 26 |
| Office Furniture and Equipment (391) | 0 | | 27 |
| Computer Equipment (391.1) | 0 | | 28 |
| Transportation Equipment (392) | 0 | | 29 |
| Stores Equipment (393) | 0 | | 30 |
| Tools, Shop and Garage Equipment (394) | 0 | | 31 |
| Laboratory Equipment (395) | 0 | | 32 |
| Power Operated Equipment (396) | 0 | | 33 |
| Communication Equipment (397) | 0 | | 34 |
| SCADA Equipment (397.1) | 0 | | 35 |
| Miscellaneous Equipment (398) | 0 | | 36 |
| Other Tangible Property (399) | 0 | | 37 |
| Total General Plant | 0 | | 0 |
| Total accum. prov. directly assignable | 455,418 | | 81,092 |
| Common Utility Plant Allocated to Water Department | 0 | | 38 |
| Total accum. prov. for depreciation | 455,418 | | 81,092 |

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 |
| | 14,965 | 115 | 0 | 0 | 521,430 |
| 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 |
| | 14,965 | 115 | 0 | 0 | 521,430 |
| | | | | | 0 38 |
| | 14,965 | 115 | 0 | 0 | 521,430 |

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

| Sources of Water Supply | | | | | |
|---|--|--|---|--|----|
| Month | Purchased Water Gallons (000's) | Surface Water Gallons (000's) | Ground Water Gallons (000's) | Total Gallons All Methods (000's) | |
| (a) | (b) | (c) | (d) | (e) | |
| January | | | 41,548 | 41,548 | 1 |
| February | | | 43,092 | 43,092 | 2 |
| March | | | 42,667 | 42,667 | 3 |
| April | | | 40,064 | 40,064 | 4 |
| May | | | 46,845 | 46,845 | 5 |
| June | | | 40,670 | 40,670 | 6 |
| July | | | 46,131 | 46,131 | 7 |
| August | | | 47,060 | 47,060 | 8 |
| September | | | 47,713 | 47,713 | 9 |
| October | | | 45,139 | 45,139 | 10 |
| November | | | 34,970 | 34,970 | 11 |
| December | | | 36,988 | 36,988 | 12 |
| Total annual pumpage | 0 | 0 | 512,887 | 512,887 | |
| Less: Water sold | | | | 381,815 | 13 |
| Volume pumped but not sold | | | | 131,072 | 14 |
| Volume sold as a percent of volume pumped | | | | 74% | 15 |
| Volume used for water production, water quality and system maintenance | | | | 52,100 | 16 |
| Volume related to equipment/system malfunction | | | | 7,300 | 17 |
| Non-utility volume NOT included in water sales | | | | 5,400 | 18 |
| Total volume not sold but accounted for | | | | 64,800 | 19 |
| Volume pumped but unaccounted for | | | | 66,272 | 20 |
| Percent of water lost | | | | 13% | 21 |
| If more than 15%, indicate causes: | | | | | 22 |
| If more than 15%, state what action has been taken to reduce water loss: | | | | | 23 |
| Maximum gallons pumped by all methods in any one day during reporting year (000 gal.) | | | | 3,026 | 24 |
| Date of maximum: 9/25/2004 | | | | | 25 |
| Cause of maximum: | | | | | 26 |
| Flushing Hydrants | | | | | |
| Minimum gallons pumped by all methods in any one day during reporting year (000 gal.) | | | | 849 | 27 |
| Date of minimum: 12/16/2004 | | | | | 28 |
| Total KWH used for pumping for the year | | | | 1,542,264 | 29 |
| If water is purchased: Vendor Name: | | | | | 30 |
| Point of Delivery: | | | | | 31 |

SOURCES OF WATER SUPPLY - GROUND WATERS

| Location (a) | Identification Number (b) | Depth in feet (c) | Well Diameter in inches (d) | Yield Per Day in gallons (e) | Currently In Service? (f) | |
|------------------------------|--|----------------------------------|--|---|--|----------|
| 408 W. 10TH STREET, KAUKAUNA | #10 | 660 | 10 | 763,200 | Yes | 1 |
| 308 ELM STREET, KAUKAUNA | #4 | 726 | 10 | 979,200 | Yes | 2 |
| 505 DODGE STREET, KAUKAUNA | #5 | 524 | 12 | 267,840 | Yes | 3 |
| 1020 BLACKWELL ST, KAUKAUNA | #8 | 700 | 15 | 720,000 | Yes | 4 |
| 101 RIVER STREET, KAUKAUNA | #9 | 620 | 18 | 1,440,000 | Yes | 5 |

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) | |
|-------------------------------------|------------------|---------------|------------------|---------|
| Identification | #1 BOOSTER | #10 WELL | #2 BOOSTER | 1 |
| Location | KAUKAUNA | KAUKAUNA | KAUKAUNA | 2 |
| Purpose | B | P | B | 3 |
| Destination | D | R | D | 4 |
| Pump Manufacturer | LAYNE NW | JACUZZI | LAYNE NW | 5 |
| Year Installed | 1998 | 1995 | 1998 | 6 |
| Type | VERTICAL TURBINE | SUBMERSIBLE | VERTICAL TURBINE | 7 |
| Actual Capacity (gpm) | 1,200 | 540 | 1,200 | 8 |
| Pump Motor or Standby Engine Mfr | US | FRANKLIN | US | 9 10 |
| Year Installed | 1998 | 1989 | 1998 | 11 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 12 |
| Horsepower | 100 | 100 | 100 | 13 |

| Particulars (a) | Unit D (b) | Unit E (c) | Unit F (d) | |
|-------------------------------------|------------------|---------------|------------------|----------|
| Identification | #3 BOOSTER | #4 WELL | #5 WELL | 14 |
| Location | KAUKAUNA | KAUKAUNA | KAUKAUNA | 15 |
| Purpose | B | P | P | 16 |
| Destination | D | R | R | 17 |
| Pump Manufacturer | LAYNE NW | SIMMONS | LAYNE NW | 18 |
| Year Installed | 1967 | 1994 | 1953 | 19 |
| Type | VERTICAL TURBINE | SUBMERSIBLE | VERTICAL TURBINE | 20 |
| Actual Capacity (gpm) | 2,000 | 700 | 200 | 21 |
| Pump Motor or Standby Engine Mfr | CONTINENTAL | SIMMONS | US | 22 23 |
| Year Installed | 1967 | 1994 | 1979 | 24 |
| Type | PROPANE | ELECTRIC | ELECTRIC | 25 |
| Horsepower | 150 | 60 | 30 | 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 | #6 BOOSTER | #7 BOOSTER | #8 WELL | 1 |
| Location | KAUKAUNA | KAUKAUNA | KAUKAUNA | 2 |
| Purpose | B | B | P | 3 |
| Destination | D | D | T | 4 |
| Pump Manufacturer | GOULDS | PEERLESS | SIMMONS | 5 |
| Year Installed | 1991 | 1999 | 1997 | 6 |
| Type | CENTRIFUGAL | CENTRIFUGAL | SUBMERSIBLE | 7 |
| Actual Capacity (gpm) | 700 | 550 | 600 | 8 |
| Pump Motor or Standby Engine Mfr | MARATHON | US ELECTRICAL | HITACHI | 9 10 |
| Year Installed | 1985 | 1999 | 1997 | 11 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 12 |
| Horsepower | 20 | 20 | 100 | 13 |

| Particulars (a) | Unit D (b) | Unit E (c) | Unit F (d) | |
|-------------------------------------|------------------|---------------|---------------|----------|
| Identification | #9 WELL | | | 14 |
| Location | KAUKAUNA | | | 15 |
| Purpose | P | | | 16 |
| Destination | T | | | 17 |
| Pump Manufacturer | LAYNE NW | | | 18 |
| Year Installed | 1976 | | | 19 |
| Type | VERTICAL TURBINE | | | 20 |
| Actual Capacity (gpm) | 1,200 | | | 21 |
| Pump Motor or Standby Engine Mfr | US | | | 22 23 |
| Year Installed | 1976 | | | 24 |
| Type | ELECTRIC | | | 25 |
| Horsepower | 100 | | | 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 | #1 | #2 | ANN STREET | 1 |
| RESERVOIRS, STANDPIPES OR ELEVATED TANKS | | | | 2 |
| Type: R (reservoir), S (standpipe) or ET (elevated tank) | R | R | ET | 3 |
| Year constructed | 1901 | 1940 | 1999 | 4 |
| Primary material (earthen, steel, concrete, other) | CONCRETE | CONCRETE | STEEL | 5 |
| Elevation difference in feet (See Headnote 3.) | 50 | 50 | 155 | 6 |
| Total capacity in gallons (actual) | 284,000 | 295,000 | 500,000 | 7 |
| WATER TREATMENT PLANT | | | | 8 |
| Disinfection, type of equipment (gas, liquid, powder, other) | LIQUID | LIQUID | | 9 |
| Points of application (wellhouse, central facilities, booster station, other) | OTHER | OTHER | | 10 |
| Filters, type (gravity, pressure, other, none) | PRESSURE | PRESSURE | | 11 |
| Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.) | 2.1600 | 1.5400 | | 12 |
| Is a corrosion control chemical used (yes, no)? | Y | Y | | 13 |
| Is water fluoridated (yes, no)? | N | N | | 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 | INDUSTRIAL | | 1 |
| RESERVOIRS, STANDPIPES OR ELEVATED TANKS | | | 2 |
| Type: R (reservoir), S (standpipe) or ET (elevated tank) | ET | | 3 |
| Year constructed | 1974 | | 4 |
| Primary material (earthen, steel, concrete, other) | STEEL | | 5 |
| Elevation difference in feet (See Headnote 3.) | 155 | | 6 |
| Total capacity in gallons (actual) | 500,000 | | 7 |
| WATER TREATMENT PLANT | | | 8 |
| Disinfection, type of equipment (gas, liquid, powder, other) | | | 9 |
| Points of application (wellhouse, central facilities, booster station, other) | | | 10 |
| Filters, type (gravity, pressure, other, none) | | | 11 |
| Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.) | | | 12 |
| Is a corrosion control chemical used (yes, no)? | | | 13 |
| Is water fluoridated (yes, no)? | | | 14 |
| | | | 15 |
| | | | 16 |
| | | | 17 |
| | | | 18 |
| | | | 19 |
| | | | 20 |
| | | | 21 |
| | | | 22 |
| | | | 23 |
| | | | 24 |
| | | | 25 |

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 | 4.000 | 6,990 | 0 | 0 | 0 | 6,990 | 1 |
| P | D | 4.000 | 70 | 0 | 0 | 0 | 70 | 2 |
| M | D | 6.000 | 160,643 | 0 | 458 | 0 | 160,185 | 3 |
| M | T | 6.000 | 3,959 | 0 | 0 | 0 | 3,959 | 4 |
| P | D | 6.000 | 2,525 | 870 | 0 | 0 | 3,395 | 5 |
| M | D | 8.000 | 38,597 | 0 | 8,249 | 0 | 30,348 | 6 |
| M | T | 8.000 | 2,772 | 0 | 0 | 0 | 2,772 | 7 |
| P | D | 8.000 | 61,633 | 22,767 | 0 | 0 | 84,400 | 8 |
| M | D | 10.000 | 33,772 | 0 | 793 | 0 | 32,979 | 9 |
| P | D | 10.000 | 19,525 | 793 | 0 | 0 | 20,318 | 10 |
| M | D | 12.000 | 27,337 | 0 | 728 | 0 | 26,609 | 11 |
| P | D | 12.000 | 67,953 | 4,985 | 0 | 0 | 72,938 | 12 |
| M | D | 14.000 | 120 | 0 | 0 | 0 | 120 | 13 |
| M | D | 16.000 | 11,574 | 0 | 0 | 0 | 11,574 | 14 |
| Total Within Municipality | | | 437,470 | 29,415 | 10,228 | 0 | 456,657 | |
| Total Utility | | | 437,470 | 29,415 | 10,228 | 0 | 456,657 | |

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) | |
|----------------------|---------------------------|----------------------|--------------------------|--|---|--------------------|---|---|
| L | 0.625 | 666 | 0 | 0 | 0 | 666 | | 1 |
| M | 0.750 | 2,020 | 0 | 0 | 0 | 2,020 | | 2 |
| M | 1.000 | 2,448 | 508 | 207 | 0 | 2,749 | 250 | 3 |
| M | 1.250 | 23 | 2 | 0 | 0 | 25 | | 4 |
| M | 1.500 | 39 | 2 | 2 | 0 | 39 | 2 | 5 |
| M | 2.000 | 61 | 4 | 1 | 0 | 64 | 3 | 6 |
| M | 4.000 | 17 | 5 | 2 | 0 | 20 | | 7 |
| M | 6.000 | 8 | 0 | 0 | 0 | 8 | | 8 |
| M | 8.000 | 1 | 0 | 0 | 0 | 1 | | 9 |
| Total Utility | | 5,283 | 521 | 212 | 0 | 5,592 | 255 | |

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 | 5,363 | 495 | 277 | (7) | 5,574 | 471 | 1 |
| 0.750 | 142 | 0 | 9 | 1 | 134 | 5 | 2 |
| 1.000 | 105 | 3 | 4 | 5 | 109 | 6 | 3 |
| 1.500 | 49 | 1 | 2 | 4 | 52 | 6 | 4 |
| 2.000 | 30 | 3 | 3 | 3 | 33 | 5 | 5 |
| 3.000 | 17 | 0 | 0 | 4 | 21 | 0 | 6 |
| 4.000 | 6 | 1 | 0 | 0 | 7 | 0 | 7 |
| 6.000 | 1 | 0 | 0 | 0 | 1 | 0 | 8 |
| Total: | 5,713 | 503 | 295 | 10 | 5,931 | 493 | |

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 | 5,148 | 285 | 3 | 2 | 0 | 136 | 5,574 | 1 |
| 0.750 | 130 | 3 | 0 | 0 | 0 | 1 | 134 | 2 |
| 1.000 | 11 | 72 | 1 | 10 | 1 | 14 | 109 | 3 |
| 1.500 | 0 | 40 | 4 | 3 | 1 | 4 | 52 | 4 |
| 2.000 | 0 | 18 | 6 | 3 | 1 | 5 | 33 | 5 |
| 3.000 | 0 | 10 | 4 | 3 | 0 | 4 | 21 | 6 |
| 4.000 | 0 | 3 | 0 | 4 | 0 | 0 | 7 | 7 |
| 6.000 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 8 |
| Total: | 5,289 | 431 | 19 | 25 | 3 | 164 | 5,931 | |

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

| Hydrant Type (a) | Number In Service First of Year (b) | Added During Year (c) | Removed During Year (d) | Adjustments Increase or (Decrease) (e) | Number In Service End of Year (f) | |
|--------------------------------|--|--------------------------------|----------------------------------|---|--|---|
| Fire Hydrants | | | | | | |
| Outside of Municipality | 0 | | | | 0 | 1 |
| Within Municipality | 742 | 64 | 24 | | 782 | 2 |
| Total Fire Hydrants | 742 | 64 | 24 | 0 | 782 | |
| Flushing Hydrants | | | | | | |
| | 0 | | | | 0 | 3 |
| Total Flushing Hydrants | 0 | 0 | 0 | 0 | 0 | |

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

| | |
|---|-------|
| Number of hydrants operated during year: | 1,625 |
| Number of distribution system valves end of year: | 1,200 |
| Number of distribution valves operated during year: | 150 |

WATER OPERATING SECTION FOOTNOTES

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

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

Return on Net Investment - This particular represents the sewer's portion of the calculated return on the Water Meters and Water AMR (ERTS). This is calculated as part of the joint meter allocation.

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 #620 - Operation Supervision and Engineering - Decrease is due to the retirement of the Water Superintendent in late 2003. This position was not replaced until January 1, 2005. There was also a reallocation of labor costs to the appropriate labor accounts in 2004.

Account #640 - Operation Supervision and Engineering - Decrease is due to the retirement of the Water Superintendent in late 2003. This position was not replaced until January 1, 2005. There was also a reallocation of labor costs to the appropriate labor accounts in 2004. In addition, 2003 was higher due to an extensive 2003 engineering investigation to determine ways to treat the water in order to lower the radium level.

Account #641 - Chemicals - Increase is due to the purchase of "Green Sand" used to treat the water in order to reduce the radium levels.

Account #643 - Miscellaneous Expense - Decrease is due to a distribution supply study completed in 2003. This expense did not recur in 2004.

Account #660 - Operation Supervision and Engineering - Decrease is due to the retirement of the Water Superintendent in late 2003. This position was not replaced until January 1, 2005. There was also a reallocation of labor costs to the appropriate labor accounts in 2004.

Account #665 - Miscellaneous Expenses - Increase is due the increase in safety programs and safety costs charged to the Water Utility in 2004.

Account #670 - Maintenance Supervision and Engineering - Decrease is due to the retirement of the Water Superintendent in late 2003. This position was not replaced until January 1, 2005. There was also a reallocation of labor costs to the appropriate labor accounts in 2004.

Account #673 - Maintenance of Transmission and Distribution Mains - Increase is due to an increase in the number and severity of main breaks in 2004 as compared to 2003.

Account #675 - Maintenance of Services - Decrease is due to an increase in labor and materials used to maintain services in 2003. This increase in maintenance did not recur in 2004.

Account #920 - Administrative and General Salaries - Decrease is due to the Water Superintendent retiring in 2003. This position was not replaced until January 1, 2005. Also, the Water Supervisor received a retirement agreement which included a severance package charged to this account in 2003.

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

Account #346 - Meters is comprised of the Meter and the Automated Meter Reading(AMR) Devices as follows:

| Activity | Meters | Meter AMR | Total |
|-------------|------------|-----------|------------|
| Beg of Year | \$ 639,808 | \$ 0 | \$ 639,808 |
| Additions | 58,404 | 55,651 | 114,055 |
| Retirements | 31,035 | 0 | 31,035 |
| End of Year | \$ 667,177 | \$ 55,651 | \$ 722,828 |

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

General footnotes

Account #346 - Meters is comprised of the Meter and the Automated Meter Reading(AMR) Devices as follows:

| Activity | Meters | Meter AMR | Total |
|-----------------|------------|-----------|------------|
| Beg of Year | \$ 104,501 | \$ 0 | \$ 104,501 |
| Accruals | 35,942 | 1,530 | 37,472 |
| Retirements | 31,035 | 0 | 31,035 |
| Cost of Removal | 6,142 | 0 | 6,142 |
| End of Year | \$ 103,266 | \$ 1,530 | \$ 104,796 |

If Adjustments for any account are nonzero, please explain.

Account #391.1 - SCADA Equipment - In 2003, the old SCADA Equipment was retired. The recording of this retirement resulted in a debit balance in accumulated depreciation since the equipment was retired before it was fully depreciated. The PSC (October 25, 2004) required an adjustment to this retirement loss by debiting Account 435 - Miscellaneous Debits to Surplus.

All other adjustments appearing in the adjustment column are the result of implementation of PSC Docket #05-US-105.

Water Mains (Page W-21)

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

The Utility does not normally construct new water main. Developers pay for construction of all main extensions. The Utility, however, does reimburse the developers for oversizing.

The Utility also contracts on an ongoing basis for main relays performed in conjunction with the City of Kaukauna Public Works Department (Sewer). The Utility finances these projects by debt issuance or the Utility's earnings.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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

For services installed by the developers, the basis for recording the cost is either an amount supplied by the developers or a composite of costs quoted on recent similar projects. These costs are the responsibility of the developers.

For services installed by the Utility, or Utility contractor, as part of a relay project, costs are financed by debt issuance or the Utility's earnings.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments to the number of Meters at the end of the year is due to continuing efforts to reconcile the Meter database and timing issues. All meter additions and retirements were ascertained from the Meter database in 2004. The Meter database was put into operation in late 2002.

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

No, historically the station meters have not been tested once every two years and the six inch and above meters have not been tested annually. With the addition of the new Water Superintendant the requirements of PSC 185.83(2) will be accomplished in 2005 and subsequent years.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

During 2004, less than half the valves were operated due to an emphasis on catching up with meter testing. A greater emphasis on valve operation will be implemented in 2005.

ELECTRIC OPERATING REVENUES & EXPENSES

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|-------------------|-------------------|----|
| Operating Revenues | | | |
| Sales of Electricity | | | |
| Sales of Electricity (440-448) | 35,354,587 | 33,210,494 | 1 |
| Total Sales of Electricity | 35,354,587 | 33,210,494 | |
| Other Operating Revenues | | | |
| Forfeited Discounts (450) | 22,725 | 19,775 | 2 |
| Miscellaneous Service Revenues (451) | 18,813 | 8,229 | 3 |
| Sales of Water and Water Power (453) | 0 | 0 | 4 |
| Rent from Electric Property (454) | 146,236 | 149,274 | 5 |
| Interdepartmental Rents (455) | 9,702 | 9,702 | 6 |
| Other Electric Revenues (456) | 76,151 | 78,404 | 7 |
| Total Other Operating Revenues | 273,627 | 265,384 | |
| Total Operating Revenues | 35,628,214 | 33,475,878 | |
| Operation and Maintenance Expenses | | | |
| Power Production Expenses (500-557) | 27,394,765 | 25,913,514 | 8 |
| Transmission Expenses (560-573) | 0 | 0 | 9 |
| Distribution Expenses (580-598) | 1,123,566 | 1,052,621 | 10 |
| Customer Accounts Expenses (901-905) | 418,633 | 325,514 | 11 |
| Sales Expenses (911-916) | 33,860 | 31,515 | 12 |
| Administrative and General Expenses (920-932) | 1,429,739 | 1,268,482 | 13 |
| Total Operation and Maintenance Expenses | 30,400,563 | 28,591,646 | |
| Other Expenses | | | |
| Depreciation Expense (403) | 1,510,411 | 1,404,555 | 14 |
| Amortization Expense (404-407) | | 0 | 15 |
| Taxes (408) | 1,301,333 | 1,239,760 | 16 |
| Total Other Expenses | 2,811,744 | 2,644,315 | |
| Total Operating Expenses | 33,212,307 | 31,235,961 | |
| NET OPERATING INCOME | 2,415,907 | 2,239,917 | |

OTHER OPERATING REVENUES (ELECTRIC)

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

| Particulars (a) | Amount (b) | |
|---|----------------|----|
| Forfeited Discounts (450): | | |
| Customer late payment charges | 22,725 | 1 |
| Other (specify): | | |
| NONE | | 2 |
| Total Forfeited Discounts (450) | 22,725 | |
| Miscellaneous Service Revenues (451): | | |
| RECONNECTION AND NSF CHARGES | 12,993 | 3 |
| TEMPORARY SERVICE FEES | 5,400 | 4 |
| NEUTRAL ISOLATOR FEES | 420 | 5 |
| Total Miscellaneous Service Revenues (451) | 18,813 | |
| Sales of Water and Water Power (453): | | |
| NONE | | 6 |
| Total Sales of Water and Water Power (453) | 0 | |
| Rent from Electric Property (454): | | |
| POLE RENTAL | 146,236 | 7 |
| Total Rent from Electric Property (454) | 146,236 | |
| Interdepartmental Rents (455): | | |
| RENT FROM WATER UTILITY | 9,702 | 8 |
| Total Interdepartmental Rents (455) | 9,702 | |
| Other Electric Revenues (456): | | |
| SALES TAX DISCOUNT | 6,753 | 9 |
| JOINT TRENCHING | 69,398 | 10 |
| Total Other Electric Revenues (456) | 76,151 | |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|------------------|------------------|----|
| POWER PRODUCTION EXPENSES | | | |
| STEAM POWER GENERATION EXPENSES | | | |
| Operation Supervision and Engineering (500) | 0 | | 1 |
| Fuel (501) | 0 | | 2 |
| Steam Expenses (502) | 0 | | 3 |
| Steam from Other Sources (503) | 0 | | 4 |
| Steam Transferred -- Credit (504) | 0 | | 5 |
| Electric Expenses (505) | 0 | | 6 |
| Miscellaneous Steam Power Expenses (506) | 0 | | 7 |
| Rents (507) | 0 | | 8 |
| Maintenance Supervision and Engineering (510) | 0 | | 9 |
| Maintenance of Structures (511) | 0 | | 10 |
| Maintenance of Boiler Plant (512) | 0 | | 11 |
| Maintenance of Electric Plant (513) | 0 | | 12 |
| Maintenance of Miscellaneous Steam Plant (514) | 0 | | 13 |
| Total Steam Power Generation Expenses | 0 | 0 | |
| HYDRAULIC POWER GENERATION EXPENSES | | | |
| Operation Supervision and Engineering (535) | 116,148 | 66,702 | 14 |
| Water for Power (536) | 9,884 | 19,023 | 15 |
| Hydraulic Expenses (537) | 79,707 | 73,844 | 16 |
| Electric Expenses (538) | 182,954 | 213,553 | 17 |
| Miscellaneous Hydraulic Power Generation Expenses (539) | 138,389 | 104,855 | 18 |
| Rents (540) | 0 | 0 | 19 |
| Maintenance Supervision and Engineering (541) | 68,417 | 46,960 | 20 |
| Maintenance of Structures (542) | 1,185 | 9,484 | 21 |
| Maintenance of Reservoirs, Dams and Waterways (543) | 3,959 | 75,293 | 22 |
| Maintenance of Electric Plant (544) | 327,078 | 262,019 | 23 |
| Maintenance of Miscellaneous Hydraulic Plant (545) | 2,344 | 19,061 | 24 |
| Total Hydraulic Power Generation Expenses | 930,065 | 890,794 | |
| OTHER POWER GENERATION EXPENSES | | | |
| Operation Supervision and Engineering (546) | 16,811 | 8,753 | 25 |
| Fuel (547) | 0 | 0 | 26 |
| Generation Expenses (548) | 4,842 | 4,697 | 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) | |
|---|-------------------|-------------------|-----------|
| POWER PRODUCTION EXPENSES | | | |
| OTHER POWER GENERATION EXPENSES | | | |
| Miscellaneous Other Power Generation Expenses (549) | 3,268 | 96 | 28 |
| Rents (550) | 0 | 0 | 29 |
| Maintenance Supervision and Engineering (551) | 15,993 | 8,063 | 30 |
| Maintenance of Structures (552) | 7,750 | 3,938 | 31 |
| Maintenance of Generating and Electric Plant (553) | 2,123 | 3,539 | 32 |
| Maintenance of Miscellaneous Other Power Generating Plant (554) | 0 | 0 | 33 |
| Total Other Power Generation Expenses | 50,787 | 29,086 | |
| OTHER POWER SUPPLY EXPENSES | | | |
| Purchased Power (555) | 26,130,255 | 24,748,690 | 34 |
| System Control and Load Dispatching (556) | 283,658 | 244,944 | 35 |
| Other Expenses (557) | 0 | 0 | 36 |
| Total Other Power Supply Expenses | 26,413,913 | 24,993,634 | |
| Total Power Production Expenses | 27,394,765 | 25,913,514 | |
| TRANSMISSION EXPENSES | | | |
| Operation Supervision and Engineering (560) | | 0 | 37 |
| Load Dispatching (561) | | 0 | 38 |
| Station Expenses (562) | | 0 | 39 |
| Overhead Line Expenses (563) | | 0 | 40 |
| Underground Line Expenses (564) | | 0 | 41 |
| Miscellaneous Transmission Expenses (566) | | 0 | 42 |
| Rents (567) | | 0 | 43 |
| Maintenance Supervision and Engineering (568) | | 0 | 44 |
| Maintenance of Structures (569) | | 0 | 45 |
| Maintenance of Station Equipment (570) | | 0 | 46 |
| Maintenance of Overhead Lines (571) | | 0 | 47 |
| Maintenance of Underground Lines (572) | | 0 | 48 |
| Maintenance of Miscellaneous Transmission Plant (573) | | 0 | 49 |
| Total Transmission Expenses | | 0 | 0 |
| DISTRIBUTION EXPENSES | | | |
| Operation Supervision and Engineering (580) | 232,224 | 212,474 | 50 |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|------------------|------------------|----|
| DISTRIBUTION EXPENSES | | | |
| Load Dispatching (581) | 98,075 | 84,192 | 51 |
| Station Expenses (582) | 17,902 | 51,719 | 52 |
| Overhead Line Expenses (583) | 12,997 | 20,381 | 53 |
| Underground Line Expenses (584) | 37,168 | 39,991 | 54 |
| Street Lighting and Signal System Expenses (585) | 592 | 1,923 | 55 |
| Meter Expenses (586) | 75,185 | 95,408 | 56 |
| Customer Installations Expenses (587) | 0 | 0 | 57 |
| Miscellaneous Distribution Expenses (588) | 114,086 | 117,623 | 58 |
| Rents (589) | 0 | 0 | 59 |
| Maintenance Supervision and Engineering (590) | 43,655 | 42,598 | 60 |
| Maintenance of Structures (591) | 221 | 797 | 61 |
| Maintenance of Station Equipment (592) | 82,259 | 104,025 | 62 |
| Maintenance of Overhead Lines (593) | 313,494 | 207,358 | 63 |
| Maintenance of Underground Lines (594) | 75,254 | 35,635 | 64 |
| Maintenance of Line Transformers (595) | 3,347 | 14,449 | 65 |
| Maintenance of Street Lighting and Signal Systems (596) | 16,851 | 21,396 | 66 |
| Maintenance of Meters (597) | 0 | 2,631 | 67 |
| Maintenance of Miscellaneous Distribution Plant (598) | 256 | 21 | 68 |
| Total Distribution Expenses | 1,123,566 | 1,052,621 | |
| CUSTOMER ACCOUNTS EXPENSES | | | |
| Supervision (901) | 48,749 | 44,281 | 69 |
| Meter Reading Expenses (902) | 150,312 | 120,996 | 70 |
| Customer Records and Collection Expenses (903) | 153,639 | 111,663 | 71 |
| Uncollectible Accounts (904) | 62,550 | 45,136 | 72 |
| Miscellaneous Customer Accounts Expenses (905) | 3,383 | 3,438 | 73 |
| Total Customer Accounts Expenses | 418,633 | 325,514 | |
| SALES EXPENSES | | | |
| Supervision (911) | 5,580 | 4,087 | 74 |
| Demonstrating and Selling Expenses (912) | 1,164 | 0 | 75 |
| Advertising Expenses (913) | 27,116 | 27,428 | 76 |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|-------------------|-------------------|----|
| SALES EXPENSES | | | |
| Miscellaneous Sales Expenses (916) | 0 | 0 | 77 |
| Total Sales Expenses | 33,860 | 31,515 | |
| ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| Administrative and General Salaries (920) | 159,061 | 156,072 | 78 |
| Office Supplies and Expenses (921) | 83,303 | 71,751 | 79 |
| Administrative Expenses Transferred -- Credit (922) | 31,311 | 25,022 | 80 |
| Outside Services Employed (923) | 33,097 | 49,864 | 81 |
| Property Insurance (924) | 125,481 | 93,587 | 82 |
| Injuries and Damages (925) | 112,656 | 99,998 | 83 |
| Employee Pensions and Benefits (926) | 724,255 | 571,561 | 84 |
| Regulatory Commission Expenses (928) | 9,360 | 17,045 | 85 |
| Duplicate Charges -- Credit (929) | 0 | 0 | 86 |
| Miscellaneous General Expenses (930) | 58,454 | 59,754 | 87 |
| Rents (931) | 0 | 0 | 88 |
| Maintenance of General Plant (932) | 155,383 | 173,872 | 89 |
| Total Administrative and General Expenses | 1,429,739 | 1,268,482 | |
| Total Operation and Maintenance Expenses | 30,400,563 | 28,591,646 | |

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 | | 469,848 | 481,228 | 1 |
| Social Security | | 153,086 | 136,508 | 2 |
| Wisconsin Gross Receipts Tax | | 637,238 | 588,756 | 3 |
| PSC Remainder Assessment | | 41,161 | 33,268 | 4 |
| Other (specify): NONE | | | 0 | 5 |
| Total tax expense | | <u>1,301,333</u> | <u>1,239,760</u> | |

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (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 | | | Outagamie | | | | 1 |
| SUMMARY OF TAX RATES | | | | | | | 2 |
| State tax rate | mills | | 0.205970 | | | | 3 |
| County tax rate | mills | | 4.722700 | | | | 4 |
| Local tax rate | mills | | 7.999110 | | | | 5 |
| School tax rate | mills | | 9.406430 | | | | 6 |
| Voc. school tax rate | mills | | 1.774170 | | | | 7 |
| Other tax rate - Local | mills | | 0.000000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 0.000000 | | | | 9 |
| Total tax rate | mills | | 24.108380 | | | | 10 |
| Less: state credit | mills | | 1.152010 | | | | 11 |
| Net tax rate | mills | | 22.956370 | | | | 12 |
| PROPERTY TAX EQUIVALENT CALCULATION | | | | | | | 13 |
| Local Tax Rate | mills | | 7.999110 | | | | 14 |
| Combined School Tax Rate | mills | | 11.180600 | | | | 15 |
| Other Tax Rate - Local | mills | | 0.000000 | | | | 16 |
| Total Local & School Tax | mills | | 19.179710 | | | | 17 |
| Total Tax Rate | mills | | 24.108380 | | | | 18 |
| Ratio of Local and School Tax to Total | dec. | | 0.795562 | | | | 19 |
| Total tax net of state credit | mills | | 22.956370 | | | | 20 |
| Net Local and School Tax Rate | mills | | 18.263215 | | | | 21 |
| Utility Plant, Jan. 1 | \$ | 58,487,899 | 58,487,899 | | | | 22 |
| Materials & Supplies | \$ | 766,818 | 766,818 | | | | 23 |
| Subtotal | \$ | 59,254,717 | 59,254,717 | | | | 24 |
| Less: Plant Outside Limits | \$ | 32,759,964 | 32,759,964 | | | | 25 |
| Taxable Assets | \$ | 26,494,753 | 26,494,753 | | | | 26 |
| Assessment Ratio | dec. | | 0.971003 | | | | 27 |
| Assessed Value | \$ | 25,726,485 | 25,726,485 | | | | 28 |
| Net Local & School Rate | mills | | 18.263215 | | | | 29 |
| Tax Equiv. Computed for Current Year | \$ | 469,848 | 469,848 | | | | 30 |
| Tax Equivalent per 1994 PSC Report | \$ | 451,463 | | | | | 31 |
| Any lower tax equivalent as authorized by municipality (see note 5) | \$ | | | | | | 32 33 |
| Tax equiv. for current year (see note 5) | \$ | 469,848 | | | | | 34 |

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) | |
|---|---------------------------------|---------------------------------|----|
| INTANGIBLE PLANT | | | |
| Organization (301) | 0 | | 1 |
| Franchises and Consents (302) | 0 | | 2 |
| Miscellaneous Intangible Plant (303) | 0 | | 3 |
| Total Intangible Plant | 0 | 0 | |
| STEAM PRODUCTION PLANT | | | |
| Land and Land Rights (310) | 0 | | 4 |
| Structures and Improvements (311) | 0 | | 5 |
| Boiler Plant Equipment (312) | 0 | | 6 |
| Engines and Engine Driven Generators (313) | 0 | | 7 |
| Turbogenerator Units (314) | 0 | | 8 |
| Accessory Electric Equipment (315) | 0 | | 9 |
| Miscellaneous Power Plant Equipment (316) | 0 | | 10 |
| Total Steam Production Plant | 0 | 0 | |
| HYDRAULIC PRODUCTION PLANT | | | |
| Land and Land Rights (330) | 896,322 | | 11 |
| Structures and Improvements (331) | 5,128,104 | | 12 |
| Reservoirs, Dams and Waterways (332) | 7,721,231 | 492,195 | 13 |
| Water Wheels, Turbines and Generators (333) | 6,513,922 | | 14 |
| Accessory Electric Equipment (334) | 1,638,972 | 21,012 | 15 |
| Miscellaneous Power Plant Equipment (335) | 137,365 | | 16 |
| Roads, Railroads and Bridges (336) | 432,172 | | 17 |
| Total Hydraulic Production Plant | 22,468,088 | 513,207 | |
| OTHER PRODUCTION PLANT | | | |
| Land and Land Rights (340) | 27,532 | | 18 |
| Structures and Improvements (341) | 147,667 | | 19 |
| Fuel Holders, Producers and Accessories (342) | 183,462 | | 20 |
| Prime Movers (343) | 971,770 | | 21 |
| Generators (344) | 459,072 | | 22 |
| Accessory Electric Equipment (345) | 316,480 | | 23 |
| Miscellaneous Power Plant Equipment (346) | 12,504 | | 24 |
| Total Other Production Plant | 2,118,487 | 0 | |

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) |
|---|-----------------------------------|---|-------------------------------|
| INTANGIBLE PLANT | | | |
| Organization (301) | | | 0 1 |
| Franchises and Consents (302) | | | 0 2 |
| Miscellaneous Intangible Plant (303) | | | 0 3 |
| Total Intangible Plant | 0 | 0 | 0 |
| STEAM PRODUCTION PLANT | | | |
| Land and Land Rights (310) | | | 0 4 |
| Structures and Improvements (311) | | | 0 5 |
| Boiler Plant Equipment (312) | | | 0 6 |
| Engines and Engine Driven Generators (313) | | | 0 7 |
| Turbogenerator Units (314) | | | 0 8 |
| Accessory Electric Equipment (315) | | | 0 9 |
| Miscellaneous Power Plant Equipment (316) | | | 0 10 |
| Total Steam Production Plant | 0 | 0 | 0 |
| HYDRAULIC PRODUCTION PLANT | | | |
| Land and Land Rights (330) | | | 896,322 11 |
| Structures and Improvements (331) | | | 5,128,104 12 |
| Reservoirs, Dams and Waterways (332) | 6,558 | | 8,206,868 13 |
| Water Wheels, Turbines and Generators (333) | | | 6,513,922 14 |
| Accessory Electric Equipment (334) | | | 1,659,984 15 |
| Miscellaneous Power Plant Equipment (335) | | | 137,365 16 |
| Roads, Railroads and Bridges (336) | | | 432,172 17 |
| Total Hydraulic Production Plant | 6,558 | 0 | 22,974,737 |
| OTHER PRODUCTION PLANT | | | |
| Land and Land Rights (340) | | | 27,532 18 |
| Structures and Improvements (341) | | | 147,667 19 |
| Fuel Holders, Producers and Accessories (342) | | | 183,462 20 |
| Prime Movers (343) | | | 971,770 21 |
| Generators (344) | | | 459,072 22 |
| Accessory Electric Equipment (345) | | | 316,480 23 |
| Miscellaneous Power Plant Equipment (346) | | | 12,504 24 |
| Total Other Production Plant | 0 | 0 | 2,118,487 |

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) | |
|--|---------------------------------|---------------------------------|----|
| TRANSMISSION PLANT | | | |
| 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 |
| Total Transmission Plant | 0 | 0 | |
| DISTRIBUTION PLANT | | | |
| Land and Land Rights (360) | 225,841 | | 34 |
| Structures and Improvements (361) | 83,295 | | 35 |
| Station Equipment (362) | 8,520,604 | 332,361 | 36 |
| Storage Battery Equipment (363) | 0 | | 37 |
| Poles, Towers and Fixtures (364) | 2,487,904 | 166,903 | 38 |
| Overhead Conductors and Devices (365) | 2,429,872 | 121,237 | 39 |
| Underground Conduit (366) | 209,373 | 14,180 | 40 |
| Underground Conductors and Devices (367) | 2,537,805 | 103,571 | 41 |
| Line Transformers (368) | 3,879,811 | 249,403 | 42 |
| Services (369) | 1,160,056 | 166,166 | 43 |
| Meters (370) | 919,339 | 380,794 | 44 |
| Installations on Customers' Premises (371) | 100,285 | 9,235 | 45 |
| Leased Property on Customers' Premises (372) | 0 | | 46 |
| Street Lighting and Signal Systems (373) | 1,253,143 | 45,581 | 47 |
| Total Distribution Plant | 23,807,328 | 1,589,431 | |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | 45,734 | | 48 |
| Structures and Improvements (390) | 1,608,597 | 45,646 | 49 |
| Office Furniture and Equipment (391) | 154,910 | 5,232 | 50 |
| Computer Equipment (391.1) | 455,888 | 53,768 | 51 |
| Transportation Equipment (392) | 1,027,906 | 93,816 | 52 |
| Stores Equipment (393) | 53,530 | | 53 |
| Tools, Shop and Garage Equipment (394) | 479,973 | 19,718 | 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) |
|--|-----------------------------------|---|-------------------------------|
| TRANSMISSION PLANT | | | |
| 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 |
| Total Transmission Plant | 0 | 0 | 0 |
| DISTRIBUTION PLANT | | | |
| Land and Land Rights (360) | | | 225,841 34 |
| Structures and Improvements (361) | | | 83,295 35 |
| Station Equipment (362) | 151,916 | 241 | 8,701,290 36 |
| Storage Battery Equipment (363) | | | 0 37 |
| Poles, Towers and Fixtures (364) | 7,598 | (241) | 2,646,968 38 |
| Overhead Conductors and Devices (365) | 2,858 | | 2,548,251 39 |
| Underground Conduit (366) | | | 223,553 40 |
| Underground Conductors and Devices (367) | 2,592 | | 2,638,784 41 |
| Line Transformers (368) | 39,103 | | 4,090,111 42 |
| Services (369) | 877 | | 1,325,345 43 |
| Meters (370) | 51,970 | | 1,248,163 44 |
| Installations on Customers' Premises (371) | 169 | | 109,351 45 |
| Leased Property on Customers' Premises (372) | | | 0 46 |
| Street Lighting and Signal Systems (373) | 6,186 | | 1,292,538 47 |
| Total Distribution Plant | 263,269 | 0 | 25,133,490 |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | | | 45,734 48 |
| Structures and Improvements (390) | 5,000 | | 1,649,243 49 |
| Office Furniture and Equipment (391) | | | 160,142 50 |
| Computer Equipment (391.1) | 11,971 | | 497,685 51 |
| Transportation Equipment (392) | 33,656 | | 1,088,066 52 |
| Stores Equipment (393) | | | 53,530 53 |
| Tools, Shop and Garage Equipment (394) | 947 | | 498,744 54 |

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) | |
|---|---------------------------------|---------------------------------|----|
| GENERAL PLANT | | | |
| Laboratory Equipment (395) | 56,427 | | 55 |
| Power Operated Equipment (396) | 211,368 | | 56 |
| Communication Equipment (397) | 145,165 | 235,290 | 57 |
| Miscellaneous Equipment (398) | 18,202 | | 58 |
| Other Tangible Property (399) | 0 | | 59 |
| Total General Plant | 4,257,700 | 453,470 | |
| Total utility plant in service directly assignable | 52,651,603 | 2,556,108 | |
| Common Utility Plant Allocated to Electric Department | 0 | | 60 |
| Total utility plant in service | 52,651,603 | 2,556,108 | |

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) |
|---|-----------------------------------|---|-------------------------------|
| GENERAL PLANT | | | |
| Laboratory Equipment (395) | | | 56,427 55 |
| Power Operated Equipment (396) | | | 211,368 56 |
| Communication Equipment (397) | | | 380,455 57 |
| Miscellaneous Equipment (398) | | | 18,202 58 |
| Other Tangible Property (399) | | | 0 59 |
| Total General Plant | 51,574 | 0 | 4,659,596 |
| Total utility plant in service directly assignable | 321,401 | 0 | 54,886,310 |
| Common Utility Plant Allocated to Electric Department | | | 0 60 |
| Total utility plant in service | 321,401 | 0 | 54,886,310 |

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

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

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) | |
|--|---------------------------------|---------------------------------|----|
| TRANSMISSION PLANT | | | |
| 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 |
| Total Transmission Plant | 0 | 0 | |
| DISTRIBUTION PLANT | | | |
| 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) | 1,381,751 | 66,602 | 38 |
| Overhead Conductors and Devices (365) | 1,359,551 | 51,414 | 39 |
| Underground Conduit (366) | 192,616 | 130,627 | 40 |
| Underground Conductors and Devices (367) | 1,747,340 | 387,621 | 41 |
| Line Transformers (368) | 0 | 6,148 | 42 |
| Services (369) | 633,340 | 10,909 | 43 |
| 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) | 110,459 | 16,975 | 47 |
| Total Distribution Plant | 5,425,057 | 670,296 | |
| GENERAL PLANT | | | |
| 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 (cont.)
--Plant Financed by Contributions--

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) |
|--|-----------------------------------|---|-------------------------------|
| TRANSMISSION PLANT | | | |
| 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 |
| Total Transmission Plant | 0 | 0 | 0 |
| DISTRIBUTION PLANT | | | |
| 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) | 4,457 | | 1,443,896 38 |
| Overhead Conductors and Devices (365) | 1,677 | | 1,409,288 39 |
| Underground Conduit (366) | | | 323,243 40 |
| Underground Conductors and Devices (367) | 1,521 | | 2,133,440 41 |
| Line Transformers (368) | | | 6,148 42 |
| Services (369) | 514 | | 643,735 43 |
| 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) | | | 127,434 47 |
| Total Distribution Plant | 8,169 | 0 | 6,087,184 |
| GENERAL PLANT | | | |
| 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) | |
|---|---------------------------------|---------------------------------|----|
| GENERAL PLANT | | | |
| Laboratory Equipment (395) | 0 | | 55 |
| Power Operated Equipment (396) | 0 | | 56 |
| Communication Equipment (397) | 0 | 97,349 | 57 |
| Miscellaneous Equipment (398) | 0 | | 58 |
| Other Tangible Property (399) | 0 | | 59 |
| Total General Plant | 0 | 97,349 | |
| Total utility plant in service directly assignable | 5,425,057 | 767,645 | |
| Common Utility Plant Allocated to Electric Department | 0 | | 60 |
| Total utility plant in service | 5,425,057 | 767,645 | |

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) |
|---|-----------------------------------|---|-------------------------------|
| GENERAL PLANT | | | |
| Laboratory Equipment (395) | | | 0 55 |
| Power Operated Equipment (396) | | | 0 56 |
| Communication Equipment (397) | | | 97,349 57 |
| Miscellaneous Equipment (398) | | | 0 58 |
| Other Tangible Property (399) | | | 0 59 |
| Total General Plant | 0 | 0 | 97,349 |
| Total utility plant in service directly assignable | 8,169 | 0 | 6,184,533 |
| Common Utility Plant Allocated to Electric Department | | | 0 60 |
| Total utility plant in service | 8,169 | 0 | 6,184,533 |

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

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|---|---------------------------------|-----------------------|--------------------------------|----|
| STEAM PRODUCTION PLANT | | | | |
| Structures and Improvements (311) | 0 | | | 1 |
| Boiler Plant Equipment (312) | 0 | | | 2 |
| Engines and Engine Driven Generators (313) | 0 | | | 3 |
| Turbogenerator Units (314) | 0 | | | 4 |
| Accessory Electric Equipment (315) | 0 | | | 5 |
| Miscellaneous Power Plant Equipment (316) | 0 | | | 6 |
| Total Steam Production Plant | 0 | | 0 | |
| HYDRAULIC PRODUCTION PLANT | | | | |
| Structures and Improvements (331) | 2,223,126 | 1.72% | 88,203 | 7 |
| Reservoirs, Dams and Waterways (332) | 1,812,286 | 1.92% | 152,910 | 8 |
| Water Wheels, Turbines and Generators (333) | 2,871,310 | 1.85% | 120,508 | 9 |
| Accessory Electric Equipment (334) | 1,297,047 | 4.17% | 68,783 | 10 |
| Miscellaneous Power Plant Equipment (335) | 103,552 | 3.33% | 4,574 | 11 |
| Roads, Railroads and Bridges (336) | 93,740 | 4.00% | 17,287 | 12 |
| Total Hydraulic Production Plant | 8,401,061 | | 452,265 | |
| OTHER PRODUCTION PLANT | | | | |
| Structures and Improvements (341) | 87,852 | 2.08% | 3,071 | 13 |
| Fuel Holders, Producers and Accessories (342) | 36,576 | 3.03% | 5,559 | 14 |
| Prime Movers (343) | 1,101,445 | 3.03% | 0 | 15 |
| Generators (344) | 459,072 | 3.03% | 0 | 16 |
| Accessory Electric Equipment (345) | 188,008 | 3.03% | 9,589 | 17 |
| Miscellaneous Power Plant Equipment (346) | 12,504 | 4.00% | 0 | 18 |
| Total Other Production Plant | 1,885,457 | | 18,219 | |
| TRANSMISSION PLANT | | | | |
| Structures and Improvements (352) | 0 | | | 19 |
| Station Equipment (353) | 0 | | | 20 |
| Towers and Fixtures (354) | 0 | | | 21 |
| Poles and Fixtures (355) | 0 | | | 22 |
| Overhead Conductors and Devices (356) | 0 | | | 23 |
| Underground Conduit (357) | 0 | | | 24 |
| Underground Conductors and Devices (358) | 0 | | | 25 |

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--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 | | | | | 2,311,329 7 |
| 332 | 6,558 | 250 | | | 1,958,388 8 |
| 333 | | | | | 2,991,818 9 |
| 334 | | | | | 1,365,830 10 |
| 335 | | | | | 108,126 11 |
| 336 | | | | | 111,027 12 |
| | <u>6,558</u> | <u>250</u> | <u>0</u> | <u>0</u> | <u>8,846,518</u> |
| 341 | | | | | 90,923 13 |
| 342 | | | | (3) | 42,132 14 |
| 343 | | | | 3 | 1,101,448 15 |
| 344 | | | | | 459,072 16 |
| 345 | | | | | 197,597 17 |
| 346 | | | | | 12,504 18 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,903,676</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) | |
|---|---------------------------------|-----------------------|--------------------------------|----|
| TRANSMISSION PLANT | | | | |
| Roads and Trails (359) | 0 | | | 26 |
| Total Transmission Plant | 0 | | 0 | |
| DISTRIBUTION PLANT | | | | |
| Structures and Improvements (361) | 83,295 | 3.23% | 0 | 27 |
| Station Equipment (362) | 4,224,960 | 3.23% | 278,134 | 28 |
| Storage Battery Equipment (363) | 0 | | | 29 |
| Poles, Towers and Fixtures (364) | 1,817,876 | 4.07% | 104,495 | 30 |
| Overhead Conductors and Devices (365) | 1,735,961 | 4.00% | 99,562 | 31 |
| Underground Conduit (366) | 77,810 | 2.50% | 5,412 | 32 |
| Underground Conductors and Devices (367) | 1,077,216 | 3.67% | 94,990 | 33 |
| Line Transformers (368) | 1,467,533 | 3.33% | 132,699 | 34 |
| Services (369) | 894,360 | 4.38% | 54,430 | 35 |
| Meters (370) | 263,859 | 3.70% | 40,099 | 36 |
| Installations on Customers' Premises (371) | 75,112 | 5.50% | 5,765 | 37 |
| Leased Property on Customers' Premises (372) | 0 | | | 38 |
| Street Lighting and Signal Systems (373) | 619,995 | 4.78% | 60,842 | 39 |
| Total Distribution Plant | 12,337,977 | | 876,428 | |
| GENERAL PLANT | | | | |
| Structures and Improvements (390) | 898,429 | 2.56% | 41,700 | 40 |
| Office Furniture and Equipment (391) | 120,717 | 6.25% | 9,845 | 41 |
| Computer Equipment (391.1) | 456,388 | 14.29% | 53,268 | 42 |
| Transportation Equipment (392) | 668,274 | 10.00% | 84,443 | 43 |
| Stores Equipment (393) | 25,536 | 4.55% | 2,436 | 44 |
| Tools, Shop and Garage Equipment (394) | 252,644 | 6.67% | 32,640 | 45 |
| Laboratory Equipment (395) | 39,323 | 4.55% | 2,567 | 46 |
| Power Operated Equipment (396) | 76,001 | 10.00% | 18,640 | 47 |
| Communication Equipment (397) | 81,097 | 7.30% | 19,223 | 48 |
| Miscellaneous Equipment (398) | 2,438 | 10.00% | 1,820 | 49 |
| Other Tangible Property (399) | 0 | | | 50 |
| Total General Plant | 2,620,847 | | 266,582 | |
| Total accum. prov. directly assignable | 25,245,342 | | 1,613,494 | |

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 |
| | 0 | 0 | 0 | 0 | 0 |
| 361 | | | | | 83,295 27 |
| 362 | 151,916 | 10,797 | | 241 | 4,340,622 28 |
| 363 | | | | | 0 29 |
| 364 | 7,598 | 13,511 | 2,293 | (636,094) | 1,267,461 30 |
| 365 | 2,858 | 2,696 | 2,564 | (605,308) | 1,227,225 31 |
| 366 | | | | (27,133) | 56,089 32 |
| 367 | 2,592 | 1,954 | 322 | (371,784) | 796,198 33 |
| 368 | 39,103 | 3,192 | 16,295 | | 1,574,232 34 |
| 369 | 877 | 1,187 | | (314,635) | 632,091 35 |
| 370 | 51,970 | 17,978 | 7,247 | | 241,257 36 |
| 371 | 169 | 147 | | | 80,561 37 |
| 372 | | | | | 0 38 |
| 373 | 6,186 | 4,200 | 627 | | 671,078 39 |
| | 263,269 | 55,662 | 29,348 | (1,954,713) | 10,970,109 |
| 390 | 5,000 | | | | 935,129 40 |
| 391 | | | | | 130,562 41 |
| 391.1 | 11,971 | | | | 497,685 42 |
| 392 | 33,656 | | 14,000 | | 733,061 43 |
| 393 | | | | | 27,972 44 |
| 394 | 947 | | 664 | | 285,001 45 |
| 395 | | | | | 41,890 46 |
| 396 | | | | | 94,641 47 |
| 397 | | | | | 100,320 48 |
| 398 | | | | | 4,258 49 |
| 399 | | | | | 0 50 |
| | 51,574 | 0 | 14,664 | 0 | 2,850,519 |
| | 321,401 | 55,912 | 44,012 | (1,954,713) | 24,570,822 |

**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 |
| Total accum. prov. for depreciation | <u><u>25,245,342</u></u> | | <u><u>1,613,494</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 |
| | <u>321,401</u> | <u>55,912</u> | <u>44,012</u> | <u>(1,954,713)</u> | <u>24,570,822</u> |

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

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

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

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

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

**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) | |
|---|---------------------------------|-----------------------|--------------------------------|----|
| TRANSMISSION PLANT | | | | |
| Roads and Trails (359) | 0 | | | 26 |
| Total Transmission Plant | 0 | | 0 | |
| DISTRIBUTION PLANT | | | | |
| Structures and Improvements (361) | 0 | | | 27 |
| Station Equipment (362) | 0 | | | 28 |
| Storage Battery Equipment (363) | 0 | | | 29 |
| Poles, Towers and Fixtures (364) | 686,129 | 4.07% | 57,502 | 30 |
| Overhead Conductors and Devices (365) | 658,519 | 4.00% | 55,377 | 31 |
| Underground Conduit (366) | 30,479 | 2.50% | 6,448 | 32 |
| Underground Conductors and Devices (367) | 418,607 | 3.67% | 71,212 | 33 |
| Line Transformers (368) | 0 | 3.33% | 102 | 34 |
| Services (369) | 339,148 | 4.38% | 27,968 | 35 |
| Meters (370) | 0 | | | 36 |
| Installations on Customers' Premises (371) | 0 | | | 37 |
| Leased Property on Customers' Premises (372) | 0 | | | 38 |
| Street Lighting and Signal Systems (373) | 2,640 | 4.78% | 5,686 | 39 |
| Total Distribution Plant | 2,135,522 | | 224,295 | |
| GENERAL PLANT | | | | |
| Structures and Improvements (390) | 0 | | | 40 |
| Office Furniture and Equipment (391) | 0 | | | 41 |
| Computer Equipment (391.1) | 0 | | | 42 |
| Transportation Equipment (392) | 0 | | | 43 |
| Stores Equipment (393) | 0 | | | 44 |
| Tools, Shop and Garage Equipment (394) | 0 | | | 45 |
| Laboratory Equipment (395) | 0 | | | 46 |
| Power Operated Equipment (396) | 0 | | | 47 |
| Communication Equipment (397) | 0 | 4.00% | 1,947 | 48 |
| Miscellaneous Equipment (398) | 0 | | | 49 |
| Other Tangible Property (399) | 0 | | | 50 |
| Total General Plant | 0 | | 1,947 | |
| Total accum. prov. directly assignable | 2,135,522 | | 226,242 | |

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 |
| | 0 | 0 | 0 | 0 | 0 |
| 361 | | | | | 0 27 |
| 362 | | | | | 0 28 |
| 363 | | | | | 0 29 |
| 364 | 4,457 | 7,926 | | | 731,248 30 |
| 365 | 1,677 | 1,582 | | | 710,637 31 |
| 366 | | | | | 36,927 32 |
| 367 | 1,521 | 1,146 | | | 487,152 33 |
| 368 | | | | | 102 34 |
| 369 | 514 | 697 | | | 365,905 35 |
| 370 | | | | | 0 36 |
| 371 | | | | | 0 37 |
| 372 | | | | | 0 38 |
| 373 | | | | | 8,326 39 |
| | 8,169 | 11,351 | 0 | 0 | 2,340,297 |
| 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 | | | | | 1,947 48 |
| 398 | | | | | 0 49 |
| 399 | | | | | 0 50 |
| | 0 | 0 | 0 | 0 | 1,947 |
| | 8,169 | 11,351 | 0 | 0 | 2,342,244 |

**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 | 0 | | 51 |
| Total accum. prov. for depreciation | <u><u>2,135,522</u></u> | | <u><u>226,242</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 |
| | 8,169 | 11,351 | 0 | 0 | 2,342,244 |

TRANSMISSION AND DISTRIBUTION LINES

| Classification (a) | Miles of Line Owned | | | | | Total End of Year (f) |
|--|----------------------|---------------------------------|-----------------------------------|-----------------------------------|-----|-----------------------------|
| | First of Year (b) | Additions During Year (c) | Retirements During Year (d) | Adjustments During Year (e) | | |
| Primary Distribution System Voltage(s) -- Urban | | | | | | |
| Pole Lines | | | | | | |
| 2.4/4.16 kV (4kV) | 5 | | | | 5 | 1 |
| 7.2/12.5 kV (12kV) | 322 | 4 | 3 | | 323 | 2 |
| 14.4/24.9 kV (25kV) | | | | | 0 | 3 |
| Other: | | | | | | |
| 138 kV | 0 | | 0 | | 0 | 4 |
| Underground Lines | | | | | | |
| 2.4/4.16 kV (4kV) | | | | | 0 | 5 |
| 7.2/12.5 kV (12kV) | 425 | 10 | 0 | | 435 | 6 |
| 14.4/24.9 kV (25kV) | | | | | 0 | 7 |
| Other: | | | | | | |
| NONE | | | | | 0 | 8 |
| Primary Distribution System Voltage(s) -- Rural | | | | | | |
| Pole Lines | | | | | | |
| 2.4/4.16 kV (4kV) | | | | | 0 | 9 |
| 7.2/12.5 kV (12kV) | | | | | 0 | 10 |
| 14.4/24.9 kV (25kV) | | | | | 0 | 11 |
| Other: | | | | | | |
| NONE | | | | | 0 | 12 |
| Underground Lines | | | | | | |
| 2.4/4.16 kV (4kV) | | | | | 0 | 13 |
| 7.2/12.5 kV (12kV) | | | | | 0 | 14 |
| 14.4/24.9 kV (25kV) | | | | | 0 | 15 |
| Other: | | | | | | |
| NONE | | | | | 0 | 16 |
| Transmission System | | | | | | |
| Pole Lines | | | | | | |
| 34.5 kV | | | | | 0 | 17 |
| 69 kV | | | | | 0 | 18 |
| 115 kV | | | | | 0 | 19 |
| 138 kV | | | | | 0 | 20 |
| Other: | | | | | | |
| NONE | | | | | 0 | 21 |
| Underground Lines | | | | | | |
| 34.5 kV | | | | | 0 | 22 |
| 69 kV | | | | | 0 | 23 |
| 115 kV | | | | | 0 | 24 |
| 138 kV | | | | | 0 | 25 |
| Other: | | | | | | |
| NONE | | | | | 0 | 26 |

RURAL LINE CUSTOMERS

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

| Particulars (a) | Amount (b) | |
|--|---------------|-----------|
| Customers added on rural lines during year: | | 1 |
| Farm Customers | | 2 |
| Nonfarm Customers | 87 | 3 |
| Total | 87 | 4 |
| Customers on rural lines at end of year: | | 5 |
| Rural Customers (served at rural rates): | | 6 |
| Farm | | 7 |
| Nonfarm | | 8 |
| Total | 0 | 9 |
| Customers served at other than rural rates: | | 10 |
| Farm | 80 | 11 |
| Nonfarm | 1,033 | 12 |
| Total | 1,113 | 13 |
| Total customers on rural lines at end of year | 1,113 | 14 |

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

| Monthly Peak | | | | | | Monthly Energy Usage | |
|-------------------------|-----------|-----------------------|-----------------------------|----------------------------------|-------------------------|----------------------|-----------|
| Month (a) | kW (b) | Day of Week (c) | Date (MM/DD/YYYY) (d) | Time Beginning (HH:MM) (e) | (kWh) (000's) (f) | | |
| January | 01 | 111,414 | Tuesday | 01/06/2004 | 19:00 | 68,487 | 1 |
| February | 02 | 107,224 | Wednesday | 02/04/2004 | 18:00 | 62,420 | 2 |
| March | 03 | 101,183 | Tuesday | 03/09/2004 | 19:00 | 65,059 | 3 |
| April | 04 | 102,589 | Wednesday | 04/28/2004 | 11:00 | 60,231 | 4 |
| May | 05 | 106,831 | Friday | 05/21/2004 | 09:00 | 64,812 | 5 |
| June | 06 | 115,603 | Monday | 06/07/2004 | 14:00 | 61,634 | 6 |
| July | 07 | 123,524 | Tuesday | 07/20/2004 | 16:00 | 68,325 | 7 |
| August | 08 | 118,755 | Monday | 08/02/2004 | 11:00 | 66,196 | 8 |
| September | 09 | 115,444 | Monday | 09/13/2004 | 15:00 | 63,573 | 9 |
| October | 10 | 106,692 | Wednesday | 10/20/2004 | 19:00 | 65,882 | 10 |
| November | 11 | 111,065 | Monday | 11/29/2004 | 18:00 | 65,320 | 11 |
| December | 12 | 115,091 | Tuesday | 12/21/2004 | 18:00 | 65,913 | 12 |
| Total | | 1,335,415 | | | | 777,852 | |
| System Name WPPI | | | | | | | |

ELECTRIC ENERGY ACCOUNT

| Particulars (a) | kWh (000's) (b) | |
|--|--------------------|-----------|
| Source of Energy | | |
| Generation (excluding Station Use): | | |
| Fossil Steam | | 1 |
| Nuclear Steam | | 2 |
| Hydraulic | 151,600 | 3 |
| Internal Combustion Turbine | 17 | 4 |
| Internal Combustion Reciprocating | | 5 |
| Non-Conventional (wind, photovoltaic, etc.) | | 6 |
| Total Generation | 151,617 | 7 |
| Purchases | 626,235 | 8 |
| Interchanges: | | 9 |
| In (gross) | | 9 |
| Out (gross) | | 10 |
| Net | 0 | 11 |
| Transmission for/by others (wheeling): | | 12 |
| Received | | 12 |
| Delivered | | 13 |
| Net | 0 | 14 |
| Total Source of Energy | 777,852 | 15 |
| Disposition of Energy | | |
| Sales to Ultimate Consumers (including interdepartmental sales) | 756,980 | 18 |
| Sales For Resale | 366 | 19 |
| Energy Used by the Company (excluding station use): | | 20 |
| Electric Utility | | 21 |
| Common (office, shops, garages, etc. serving 2 or more util. depts.) | 75 | 22 |
| Total Used by Company | 75 | 23 |
| Total Sold and Used | 757,421 | 24 |
| Energy Losses: | | 25 |
| Transmission Losses (if applicable) | | 26 |
| Distribution Losses | 20,431 | 27 |
| Total Energy Losses | 20,431 | 28 |
| Loss Percentage (% Total Energy Losses of Total Source of Energy) | 2.6266% | 29 |
| Total Disposition of Energy | 777,852 | 30 |

SALES OF ELECTRICITY BY RATE SCHEDULE

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

| Type of Sales/Rate Class Title (a) | Rate Schedule (b) | Avg. No. of Customers (c) | kWh (000 Omitted) (d) | |
|---|-------------------------|---------------------------------|-----------------------------|----|
| Residential Sales | | | | |
| RESIDENTIAL | RG-1 | 10,766 | 104,537 | 1 |
| RURAL RESIDENTIAL-LARGE | RG-1 | 132 | 3,933 | 2 |
| RURAL RESIDENTIAL-SMALL | RG-1 | 938 | 10,873 | 3 |
| Total Sales for Residential Sales | | 11,836 | 119,343 | |
| Commercial & Industrial | | | | |
| SMALL POWER SERVICE | CP-1 | 134 | 33,887 | 4 |
| LARGE POWER TIME-OF-DAY SERVICE | CP-2 | 40 | 72,629 | 5 |
| INDUSTRIAL POWER TIME-OF-DAY | CP-3 | 1 | 48,642 | 6 |
| LARGE INDUSTRIAL POWER TIME-OF-DAY | CP-4 | 2 | 449,842 | 7 |
| GENERAL SERVICE | GS-1 | 1,175 | 27,424 | 8 |
| INTERDEPARTMENTAL SALES | GS-1 | 30 | 1,916 | 9 |
| PUBLIC AUTHORITY | GS-1 | 94 | 1,505 | 10 |
| Total Sales for Commercial & Industrial | | 1,476 | 635,845 | |
| Public Street & Highway Lighting | | | | |
| STREET LIGHTING SERVICE | MS-1 | 7 | 1,792 | 11 |
| Total Sales for Public Street & Highway Lighting | | 7 | 1,792 | |
| Sales for Resale | | | | |
| FIRM STANDBY AND MAINTENANCE SERVICE | CP-6 | 1 | | 12 |
| GENERATION CREDIT - WPPI CONTRACT | NA | 1 | | 13 |
| Total Sales for Sales for Resale | | 2 | 0 | |
| TOTAL SALES FOR ELECTRICITY | | 13,321 | 756,980 | |

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

| Demand kW (e) | Customer or Distribution kW (f) | Tariff Revenues (g) | PCAC Revenues (h) | Total Revenues (g)+(h) | |
|--------------------------|--|------------------------------------|----------------------------------|---------------------------------------|-----------|
| | | 5,672,664 | 327,360 | 6,000,024 | 1 |
| | | 191,058 | 12,135 | 203,193 | 2 |
| | | 580,431 | 35,410 | 615,841 | 3 |
| 0 | 0 | 6,444,153 | 374,905 | 6,819,058 | |
| 116,349 | 148,683 | 1,727,595 | 109,007 | 1,836,602 | 4 |
| 216,753 | 239,779 | 2,982,998 | 240,141 | 3,223,139 | 5 |
| 88,095 | 93,461 | 2,026,476 | 181,375 | 2,207,851 | 6 |
| 752,625 | 830,091 | 16,137,175 | 1,575,530 | 17,712,705 | 7 |
| | | 1,647,048 | 88,198 | 1,735,246 | 8 |
| | | 106,535 | 5,518 | 112,053 | 9 |
| | | 94,572 | 4,936 | 99,508 | 10 |
| 1,173,822 | 1,312,014 | 24,722,399 | 2,204,705 | 26,927,104 | |
| | | 258,938 | 5,810 | 264,748 | 11 |
| 0 | 0 | 258,938 | 5,810 | 264,748 | |
| | | 94,069 | | 94,069 | 12 |
| | | 1,249,608 | | 1,249,608 | 13 |
| 0 | 0 | 1,343,677 | 0 | 1,343,677 | |
| 1,173,822 | 1,312,014 | 32,769,167 | 2,585,420 | 35,354,587 | |

PURCHASED POWER STATISTICS

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

| Particulars (a) | (b) | | (c) | | |
|--|----------------|-----------------|----------------|-----------------|----|
| Name of Vendor | WPPI | | | | 1 |
| Point of Delivery | KAUKAUNA | | | | 2 |
| Type of Power Purchased (firm, dump, etc.) | FIRM | | | | 3 |
| Voltage at Which Delivered | 138000 | | | | 4 |
| Point of Metering | KAUKAUNA | | | | 5 |
| Total of 12 Monthly Maximum Demands -- kW | 1,133,592 | | | | 6 |
| Average load factor | 75.6759% | | | | 7 |
| Total Cost of Purchased Power | 26,130,255 | | | | 8 |
| Average cost per kWh | 0.0417 | | | | 9 |
| On-Peak Hours (if applicable) | 07:00 to 21:00 | | | | 10 |
| Monthly purchases --- kWh (000): | On-peak | Off-peak | On-peak | Off-peak | 11 |
| January | 24,538 | 30,671 | | | 12 |
| February | 22,337 | 27,074 | | | 13 |
| March | 22,805 | 26,272 | | | 14 |
| April | 21,626 | 23,945 | | | 15 |
| May | 21,418 | 29,777 | | | 16 |
| June | 22,336 | 25,010 | | | 17 |
| July | 23,791 | 30,365 | | | 18 |
| August | 26,128 | 31,595 | | | 19 |
| September | 25,141 | 30,516 | | | 20 |
| October | 24,408 | 31,713 | | | 21 |
| November | 23,789 | 29,009 | | | 22 |
| December | 25,051 | 26,920 | | | 23 |
| Total kWh (000) | 283,368 | 342,867 | | | 24 |
| | | | | | 25 |
| | | | | | 26 |
| | | | | | 27 |
| | (d) | | (e) | | 28 |
| Name of Vendor | | | | | 29 |
| Point of Delivery | | | | | 30 |
| Voltage at Which Delivered | | | | | 31 |
| Point of Metering | | | | | 32 |
| Type of Power Purchased (firm, dump, etc.) | | | | | 33 |
| Total of 12 Monthly Maximum Demands -- kW | | | | | 34 |
| Average load factor | | | | | 35 |
| Total Cost of Purchased Power | | | | | 36 |
| Average cost per kWh | | | | | 37 |
| On-Peak Hours (if applicable) | | | | | 38 |
| Monthly purchases --- kWh (000): | On-peak | Off-peak | On-peak | Off-peak | 39 |
| January | | | | | 40 |
| February | | | | | 41 |
| March | | | | | 42 |
| April | | | | | 43 |
| May | | | | | 44 |
| June | | | | | 45 |
| July | | | | | 46 |
| August | | | | | 47 |
| September | | | | | 48 |
| October | | | | | 49 |
| November | | | | | 50 |
| December | | | | | 51 |
| Total kWh (000) | | | | | 52 |

PRODUCTION STATISTICS TOTALS

| Particulars (a) | Total (b) | |
|---|----------------|-----------|
| Name of Plant | ██████████ | 1 |
| Unit Identification | ██████████ | 2 |
| Type of Generation | ██████████ | 3 |
| kWh Net Generation (000) | 151,600 | 4 |
| Is Generation Metered or Estimated? | ██████████ | 5 |
| Is Exciter & Station Use Metered or Estimated? | ██████████ | 6 |
| 60-Minute Maximum Demand--kW (est. if not meas.) | 22,500 | 7 |
| Date and Hour of Such Maximum Demand | | 8 |
| Load Factor | 0.7692 | 9 |
| Maximum Net Generation in Any One Day | 535,200 | 10 |
| Date of Such Maximum | | 11 |
| Number of Hours Generators Operated | 7,742 | 12 |
| Maximum Continuous or Dependable Capacity--kW | 0 | 13 |
| Is Plant Owned or Leased? | ██████████ | 14 |
| Total Production Expenses | 919,703 | 15 |
| Cost per kWh of Net Generation (\$) | 6 | 16 |
| Monthly Net Generation --- kWh (000): | | |
| January | 13,277 | 17 |
| February | 13,009 | 18 |
| March | 15,981 | 19 |
| April | 14,660 | 20 |
| May | 13,616 | 21 |
| June | 14,289 | 22 |
| July | 14,151 | 23 |
| August | 8,474 | 24 |
| September | 7,916 | 25 |
| October | 9,760 | 26 |
| November | 12,523 | 27 |
| December | 13,944 | 28 |
| Total kWh (000) | 151,600 | 29 |
| Gas Consumed--Therms | 0 | 30 |
| Average Cost per Therm Burned (\$) | 0.0000 | 31 |
| Fuel Oil Consumed Barrels (42 gal.) | 0 | 32 |
| Average Cost per Barrel of Oil Burned (\$) | | 33 |
| Specific Gravity | | 34 |
| Average BTU per Gallon | | 35 |
| Lubricating Oil Consumed--Gallons | 0 | 36 |
| Average Cost per Gallon (\$) | | 37 |
| kWh Net Generation per Gallon of Fuel Oil | | 38 |
| kWh Net Generation per Gallon of Lubr. Oil | | 39 |
| Does plant produce steam for heating or other purposes in addition to elec. generation? | ██████████ | 40 |
| Coal consumed--tons (2,000 lbs.) | 0 | 42 |
| Average Cost per Ton (\$) | | 43 |
| Kind of Coal Used | | 44 |
| Average BTU per Pound | | 45 |
| Water Evaporated--Thousands of Pounds | 0 | 46 |
| Is Water Evaporated, Metered or Estimated? | ██████████ | 47 |
| Lbs. of Steam per Lb. of Coal or Equivalent Fuel | | 48 |
| Lbs. of Coal or Equiv. Fuel per kWh Net Gen. | | 49 |
| Based on Total Coal Used at Plant | | 50 |
| Based on Coal Used Solely in Electric Generation | | 51 |
| Average BTU per kWh Net Generation | | 52 |
| Total Cost of Fuel (Oil and/or Coal) | | 53 |
| per kWh Net Generation (\$) | | 54 |

PRODUCTION STATISTICS

| Particulars (a) | Plant (b) | Plant (c) | Plant (d) | Plant (e) | |
|---|--|---------------|---------------|---------------|-----------|
| Name of Plant | COMB LOCKS JK CITY PLT 1 .ITTLE CHUTE NEW BADGER | | | | 1 |
| Unit Identification | 1 & 2 | 1, 2 | 1, 2 &3 | 1 & 2 | 2 |
| Type of Generation | HYDRO | HYDRO | HYDRO | HYDRO | 3 |
| kWh Net Generation (000) | 45,320 | 38,781 | 23,507 | 16,246 | 4 |
| Is Generation Metered or Estimated? | M | M | M | M | 5 |
| Is Exciter & Station Use Metered or Estimated? | M | M | M | M | 6 |
| 60-Minute Maximum Demand--kW (est. if not meas.) | 6,930 | 5,270 | 3,417 | 3,579 | 7 |
| Date and Hour of Such Maximum Demand | 3/4/2004 15 | 3/4/2004 11 | 3/2/2004 13 | 10/26/2004 14 | 8 |
| Load Factor | 0.7465 | 0.8400 | 0.7853 | 0.5182 | 9 |
| Maximum Net Generation in Any One Day | 166,320 | 126,480 | 82,008 | 85,896 | 10 |
| Date of Such Maximum | 03/04/2004 | 03/04/2004 | 03/02/2004 | 10/26/2004 | 11 |
| Number of Hours Generators Operated | 7,628 | 8,480 | 8,072 | 7,196 | 12 |
| Maximum Continuous or Dependable Capacity--kW | | | | | 13 |
| Is Plant Owned or Leased? | O | O | O | O | 14 |
| Total Production Expenses | 144,111 | 132,713 | 79,134 | 105,263 | 15 |
| Cost per kWh of Net Generation (\$) | 3.1799 | 3.4221 | 3.3664 | 6.4793 | 16 |
| Monthly Net Generation --- kWh (000): | | | | | |
| January | 4,020 | 3,396 | 2,323 | 1,060 | 17 |
| February | 3,637 | 3,322 | 2,178 | 1,739 | 18 |
| March | 5,200 | 4,128 | 2,413 | 1,860 | 19 |
| April | 4,645 | 3,691 | 2,185 | 1,935 | 20 |
| May | 4,020 | 3,637 | 2,147 | 983 | 21 |
| June | 4,419 | 3,633 | 1,996 | 2,086 | 22 |
| July | 4,161 | 3,505 | 2,079 | 1,886 | 23 |
| August | 3,644 | 1,829 | 1,053 | 144 | 24 |
| September | 970 | 2,344 | 1,322 | 1,097 | 25 |
| October | 2,510 | 2,783 | 1,566 | 421 | 26 |
| November | 4,046 | 3,259 | 2,078 | 1,592 | 27 |
| December | 4,048 | 3,254 | 2,167 | 1,443 | 28 |
| Total kWh (000) | 45,320 | 38,781 | 23,507 | 16,246 | 29 |
| Gas Consumed--Therms | | | | | 30 |
| Average Cost per Therm Burned (\$) | | | | | 31 |
| Fuel Oil Consumed Barrels (42 gal.) | | | | | 32 |
| Average Cost per Barrel of Oil Burned (\$) | | | | | 33 |
| Specific Gravity | | | | | 34 |
| Average BTU per Gallon | | | | | 35 |
| Lubricating Oil Consumed--Gallons | | | | | 36 |
| Average Cost per Gallon (\$) | | | | | 37 |
| kWh Net Generation per Gallon of Fuel Oil | | | | | 38 |
| kWh Net Generation per Gallon of Lubr. Oil | | | | | 39 |
| Does plant produce steam for heating or other purposes in addition to elec. generation? | | | | | 40 |
| Coal consumed--tons (2,000 lbs.) | | | | | 42 |
| Average Cost per Ton (\$) | | | | | 43 |
| Kind of Coal Used | | | | | 44 |
| Average BTU per Pound | | | | | 45 |
| Water Evaporated--Thousands of Pounds | | | | | 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) | |
|---|------------------------|----------------|--------------|--------------|-----------|
| Name of Plant | OLD BADGER WIDE CROCHE | | | | 1 |
| Unit Identification | 3 & 4 | 1,2,3,4 | | | 2 |
| Type of Generation | HYDRO | HYDRO | | | 3 |
| kWh Net Generation (000) | 13,333 | 14,413 | | | 4 |
| Is Generation Metered or Estimated? | M | M | | | 5 |
| Is Exciter & Station Use Metered or Estimated? | M | M | | | 6 |
| 60-Minute Maximum Demand--kW (est. if not meas.) | 2,540 | 2,562 | | | 7 |
| Date and Hour of Such Maximum Demand | 1/20/2004 8 | 5/11/2004 11 | | | 8 |
| Load Factor | 0.5992 | 0.6422 | | | 9 |
| Maximum Net Generation in Any One Day | 60,960 | 61,488 | | | 10 |
| Date of Such Maximum | 01/20/2004 | 05/11/2004 | | | 11 |
| Number of Hours Generators Operated | 8,062 | 7,296 | | | 12 |
| Maximum Continuous or Dependable Capacity--kW | | | | | 13 |
| Is Plant Owned or Leased? | O | O | | | 14 |
| Total Production Expenses | 66,644 | 391,838 | | | 15 |
| Cost per kWh of Net Generation (\$) | 4.9984 | 27.1864 | | | 16 |
| Monthly Net Generation --- kWh (000): | | | | | |
| January | 820 | 1,658 | | | 17 |
| February | 618 | 1,515 | | | 18 |
| March | 763 | 1,617 | | | 19 |
| April | 738 | 1,466 | | | 20 |
| May | 1,509 | 1,320 | | | 21 |
| June | 1,339 | 816 | | | 22 |
| July | 1,205 | 1,315 | | | 23 |
| August | 968 | 836 | | | 24 |
| September | 1,210 | 973 | | | 25 |
| October | 1,295 | 1,185 | | | 26 |
| November | 1,407 | 141 | | | 27 |
| December | 1,461 | 1,571 | | | 28 |
| Total kWh (000) | 13,333 | 14,413 | | | 29 |
| Gas Consumed--Therms | | | | | 30 |
| Average Cost per Therm Burned (\$) | | | | | 31 |
| Fuel Oil Consumed Barrels (42 gal.) | | | | | 32 |
| Average Cost per Barrel of Oil Burned (\$) | | | | | 33 |
| Specific Gravity | | | | | 34 |
| Average BTU per Gallon | | | | | 35 |
| Lubricating Oil Consumed--Gallons | | | | | 36 |
| Average Cost per Gallon (\$) | | | | | 37 |
| kWh Net Generation per Gallon of Fuel Oil | | | | | 38 |
| kWh Net Generation per Gallon of Lubr. Oil | | | | | 39 |
| Does plant produce steam for heating or other purposes in addition to elec. generation? | | | | | 40 |
| Coal consumed--tons (2,000 lbs.) | | | | | 42 |
| Average Cost per Ton (\$) | | | | | 43 |
| Kind of Coal Used | | | | | 44 |
| Average BTU per Pound | | | | | 45 |
| Water Evaporated--Thousands of Pounds | | | | | 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 |

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) | 1 |
|----------------------|-----------------|--------------------------|---|-----------------------------------|-------------|---------------------------------------|--|---|
| NONE | | | | | | | | 1 |
| Total | | | | | | | <u><u>0</u></u> | |

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

| Name of Plant (a) | Unit No. (b) | Year Installed (c) | Type (Recip. or Turbine) (d) | Manufacturer (e) | RPM (f) | Rated HP Each Unit (g) | 1 |
|----------------------|-----------------|--------------------------|------------------------------------|---------------------|------------|------------------------------|---|
| GAS TURBIN | 1 | 1969 | TURBINE | GENERAL ELECTRIC | 5,100 | 25,000 | 1 |
| Total | | | | | | <u><u>25,000</u></u> | |

STEAM PRODUCTION PLANTS (cont.)

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

| Turbine-Generators | | | | | | | | |
|---------------------------|-------------|------------|------------------------|--|---------------------|------------|----------------------------------|---|
| Year Installed (i) | Type (j) | RPM (k) | Voltage (kV) (l) | kWh Generated | Rated Unit Capacity | | 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 |
| Total | | | | 0 | 0 | 0 | 0 | 0 |

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

| Generators | | | | | | | |
|--------------------------|------------------------|--|---------------------|---------------|-------------------------------|--|--|
| Year Installed (h) | Voltage (kV) (i) | kWh Generated | Rated Unit Capacity | | Total Rated | Total Maximum | |
| | | by Each Unit Generator During Yr. (000's) (j) | kW (k) | kVA (l) | Plant Capacity (kW) (m) | Continuous Plant Capacity (kW) (n) | |
| 1969 | 12 | 17 | 20,000 | 21,176 | 20,000 | 20,000 | |
| Total | | 17 | 20,000 | 21,176 | 20,000 | 20,000 | |

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 | | | | Rated HP Each Unit (h) | |
|----------------------|-----------------------|---|-------------|-----------------|--------------------------|------------|---------------|------------------------------|--|
| | | | | Unit No. (e) | Year Installed (f) | RPM (g) | | | |
| COMB LOCKS | FOX RIVER | REMOTE | TUBE | 2 | 1,988 | 900 | 4,333 | 1 | |
| KAUK CITY PLT | FOX RIVER | REMOTE | VERTIC | 2 | 1,941 | 139 | 3,300 | 2 | |
| LITTLE CHUTE | FOX RIVER | REMOTE | VERTIC | 3 | 1,948 | 112 | 1,600 | 3 | |
| NEW BADGER | FOX RIVER | REMOTE | VERTIC | 2 | 1,928 | 150 | 2,475 | 4 | |
| OLD BADGER | FOX RIVER | REMOTE | HORIZC | 2 | 1,907 | 180 | 1,515 | 5 | |
| RAPIDE CROCHE | FOX RIVER | REMOTE | VERTIC | 4 | 1,926 | 90 | 800 | 6 | |
| Total | | | | | | | 14,023 | | |

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) | | | |
| 20 | 19 | 1,988 | 4 | 45,320 | 3,100 | 3,875 | 6,200 | 6,200 | 1 |
| 22 | 22 | 1,941 | 4 | 38,781 | 2,400 | 3,000 | 4,800 | 4,800 | 2 |
| 14 | 14 | 1,948 | 2 | 23,507 | 1,100 | 1,375 | 3,300 | 3,300 | 3 |
| 24 | 24 | 1,928 | 2 | 16,246 | 1,800 | 2,200 | 3,600 | 3,600 | 4 |
| 22 | 22 | 1,907 | 2 | 13,333 | 1,000 | 1,100 | 2,000 | 2,000 | 5 |
| 9 | 9 | 1,926 | 2 | 14,413 | 600 | 750 | 2,400 | 2,400 | 6 |
| Total | | | | 151,600 | 10,000 | 12,300 | 22,300 | 22,300 | |

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 | | | | | 1 |
|---------------------------------------|---------------------|--------|---------|------------|------------|---|
| | (b) | (c) | (d) | (e) | (f) | |
| Name of Substation | "OO" SUB | Ann St | Central | Comb Loc 1 | Comb Loc 2 | 1 |
| Voltage--High Side | 34 | 34 | 138 | 34 | 138 | 2 |
| Voltage--Low Side | 12 | 12 | 34 | 12 | 34 | 3 |
| Num. Main Transformers in Operation | 1 | 1 | 1 | 1 | 1 | 4 |
| Total Capacity of Transformers in kVA | 10,500 | 10,000 | 50,000 | 22,500 | 50,000 | 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 | | | | | 12 |
|--|---------------------|---------|------------|---------|---------|----|
| | (h) | (i) | (j) | (k) | (l) | |
| Name of Substation | Delanglade | Jackson | New Badger | North 1 | North 2 | 13 |
| Voltage--High Side | 34 | 12 | 34 | 34 | 138 | 14 |
| Voltage--Low Side | 12 | 2 | 12 | 12 | 34 | 15 |
| Num. of Main Transformers in Operation | 1 | 2 | 1 | 1 | 1 | 16 |
| Total Capacity of Transformers in kVA | 10,500 | 3,000 | 22,500 | 20,000 | 60,000 | 17 |
| Number of Spare Transformers on Hand | 0 | 1 | 0 | 0 | 0 | 18 |
| 15-Minute Maximum Demand in kW | | | | | | 19 |
| Dt and Hr of Such Maximum Demand | | | | | | 20 |
| Kwh Output | | | | | | 21 |

SUBSTATION EQUIPMENT (continued)

| Particulars (m) | Utility Designation | | | | | 27 |
|--|---------------------|----------|-----|-----|-----|----|
| | (n) | (o) | (p) | (q) | (r) | |
| Name of Substation | Rosehill | Thilmany | | | | 28 |
| Voltage--High Side | 34 | 34 | | | | 29 |
| Voltage--Low Side | 12 | 12 | | | | 30 |
| Num. of Main Transformers in Operation | 1 | 2 | | | | 31 |
| Capacity of Transformers in kVA | 22,500 | 60,000 | | | | 32 |
| Number of Spare Transformers on Hand | 0 | 0 | | | | 33 |
| 15-Minute Maximum Demand in kW | | | | | | 34 |
| Dt and Hr of Such Maximum Demand | | | | | | 35 |
| Kwh Output | | | | | | 36 |

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 | 13,476 | 4,207 | 209,209 | 1 |
| Acquired during year | 3,411 | 224 | 6,707 | 2 |
| Total | 16,887 | 4,431 | 215,916 | 3 |
| Retired during year | 595 | 39 | 1,969 | 4 |
| Sales, transfers or adjustments increase (decrease) | 116 | | 139 | 5 |
| Number end of year | 16,408 | 4,392 | 214,086 | 6 |
| Number end of year accounted for as follows: | | | | 7 |
| In customers' use | 13,507 | 4,082 | 194,477 | 8 |
| In utility's use | 29 | | | 9 |
| | | | | 10 |
| Locked meters on customers' premises | | | | 11 |
| In stock | 2,872 | 310 | 19,609 | 12 |
| Total end of year | 16,408 | 4,392 | 214,086 | 13 |

STREET LIGHTING EQUIPMENT

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

| Particulars (a) | Watts (b) | Number Each Type (c) | kWh Used Annually (d) | |
|---------------------------------------|--------------|----------------------------|-----------------------------|----|
| Street Lighting Non-Ornamental | | | | |
| Mercury Vapor | 175 | 94 | 77,726 | 1 |
| Mercury Vapor | 400 | 21 | 39,690 | 2 |
| Sodium Vapor | 100 | 1,044 | 493,290 | 3 |
| Sodium Vapor | 250 | 553 | 653,231 | 4 |
| Sodium Vapor | 400 | 91 | 171,990 | 5 |
| Total | | 1,803 | 1,435,927 | |
| Ornamental | | | | |
| Sodium Vapor | 100 | 237 | 111,983 | 6 |
| Sodium Vapor | 150 | 75 | 53,156 | 7 |
| Sodium Vapor | 250 | 37 | 43,706 | 8 |
| Sodium Vapor | 400 | 78 | 147,420 | 9 |
| Total | | 427 | 356,265 | |
| Other | | | | |
| NONE | | 0 | | 10 |
| Total | | 0 | 0 | |

ELECTRIC OPERATING SECTION FOOTNOTES

Other Operating Revenues (Electric) (Page E-02)

General footnotes

Account #451 - Miscellaneous Service Revenues - Increase is due to an increase in the number of disconnections in 2004 and an increase in the reconnection charges authorized in the 2003 rate increase.

ELECTRIC OPERATING SECTION FOOTNOTES

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 #535 - Operation Supervision and Engineering - Increase is due to the retirement of the Generation Superintendent in 2004. The new Generation Superintendent was hired and started prior to the retirement date. Also, the retiring Generation Superintendent received a retirement agreement which included a severance package. A portion of this package was charged to this account in 2004.

Account #539 - Miscellaneous Hydraulic Power Generation Expenses - Increase is due to an increase in labor costs and materials allocated to the general operation of the hydro facilities. This includes development of ongoing maintenance schedules and the enhancement of safety equipment at the hydro facilities.

Account #541 - Maintenance Supervision and Engineering - Increase is due to an enhanced maintenance schedule performed at the hydro facility requiring a greater allocation of labor costs.

Account #543 - Maintenance of Reservoirs, Dams, Waterways - Increase is due to the addition of safety equipment and routine repairs at the hydro facilities in 2003. These increased costs did not recur in 2004.

Account #544 - Maintenance of Electric Plant - Increase is due to significant repair costs to Rapide Croche Hydro in 2004 including a generator rewind.

Account #545 - Maintenance of Miscellaneous Hydraulic Plant - A more extensive maintenance program was included for all the facilities in 2003. These costs did not occur in 2004 due to the rewind project at Rapide Croche, but are expected in the future as part of the scheduled upkeep of the aging hydro facilities.

Account #556 - System Control and Load Dispatching - Increase is due to the retirement of two System Operators in 2004. Due to their retirement, two System Operators (usually there is only one) were required to work at the same time in order to provide training for the new System Operators.

Account #581 - Load Dispatching - Increase is due to the retirement of two System Operators in 2004. Due to their retirement, two System Operators (usually there is only one) were required to work at the same time in order to provide training for the new System Operators.

Account #582 - Station Expenses - Decrease is due to the reduction of labor hours operating the distribution substations. In 2003, problems with the Combined Locks Substation during an outage required additional labor hours and added costs.

Account #586 - Meter Expenses - The decrease in this account is due to implementation of an Automated Meter Reading (AMR) System which began in 2004. There has been an increase in the capitalization of Meter Technician labor costs due to the increase in the purchase and installation of the new electric meters.

Account #592 - Maintenance of Station Equipment - Decrease is due to the reduction of labor hours and material costs maintaining the distribution

ELECTRIC OPERATING SECTION FOOTNOTES

substations. In 2003, problems with the Combined Locks Substation during an outage required additional labor hours and added material costs.

Account #593 - Maintenance of Overhead Lines - Increase in 2004 is due to more time being spent on maintaining the existing facilities due to a less extensive construction season as compared with 2003. The costs charged to this account compare with 2002.

Account #594 - Maintenance of Underground Lines - Increase in 2004 is due to more time being spent on maintaining the existing facilities due to a less extensive construction season as compared with 2003. The costs charged to this account compare with 2002.

Account #595 - Maintenance of Line Transformers - Decrease from 2003 is due to costs incurred for environmental services related to the testing of the Utility's transformers. These costs did not recur in 2004.

Account #902 - Meter Reading Expenses - Increase is due to the addition of a full time meter reader at the end of 2003. Costs of this additional reader for all of 2004 are reflected in this account.

Account #903 - Customer Records and Collection Expenses - The increase is due to labor costs being more equitably allocated in 2004. Also, a Customer Service Technician responsible for billing and collection was added in March 2004.

Account #904 - Uncollectible Accounts - The increase in 2004 is partly due to the rate increase in which residential customers' rates increased approximately 17%. The increase is also partly due to economic conditions in the area affecting the residential customers. In addition the reserve for uncollectible accounts was increased from \$30,000 to \$50,000.

Account #921 - Office Supplies and Expenses - Increase is to an increase in the need and costs for office supplies in 2004. The 2004 costs compare with the 2002 costs adjusted slightly for inflation.

Account #923 - Outside Services Employed - Decrease is due to a decrease in the use of outside consultants. The 2004 costs in this account compares with the 2002 costs.

Account #924 - Property Insurance - Increase from 2003 is due to the Local Government Property Insurance incorrectly computing the 2003 premium. They took responsibility for the error, thereby charging the Utility what was originally quoted. This error was corrected in the 2004 premium.

Account #926 - Employee Pensions and Benefits - Increase is due to an increase in Health Insurance premiums and Dental Insurance in 2004. Also, costs increased due to the addition of personnel.

ELECTRIC OPERATING SECTION FOOTNOTES

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

General footnotes

Account #397 - Communication Equipment- This account is comprised of regular communication equipment and the installation of fiber and related equipment as follows:

| Activity | Comm Equip | Comm Equip (Fiber) | Total |
|-------------|------------|--------------------|------------|
| Beg of Year | \$ 145,165 | \$ 0 | \$ 145,165 |
| Additions | 0 | 235,290 | 235,290 |
| Retirements | 0 | 0 | 0 |
| End of Year | \$ 145,165 | \$ 235,290 | \$ 380,455 |

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

Account #332 - Reservoirs, Dams and Waterways - In 2004 the power canal retaining wall, which had been shifting for years, began to leak. In order to correct the problem, the original wall was removed and a new wall was constructed.

Account #362 - Station Equipment - In 2004 the 34KV System at Central Substation was upgraded. This included replacement of the main bus insulator, disconnects, circuit breaker, and voltage transformer. The project also included control building rewiring.

Account #397.1 - Communication Equipment(Fiber) - In 2004, the first phase of the fiber and related equipment installation was completed. The purpose of this project was to provide a communication link to the hydro facilities and substations. The City of Kaukauna, Kaukauna Library, and Kaukauna Schools also participated in this project. Their share of the costs are included in Contributed Plant. A subaccount of Account #397 was created in order to depreciate these costs over a 25 year life.

Account #370 - Meters - Kaukauna Utilities began an Automated Meter Reading (AMR) System meter exchange in 2004. The utility plans on completing this project within 5 years. The increased dollars in this account represents the costs of the replacement meters.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided except as noted above. The work order information can be furnished on EXCEL spreadsheets upon request.

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

Account #362 - Station Equipment - In connection with the 34KV System Upgrade at Central Station, \$54,317 of replaced plant was retired. In addition the Draper Street Substation was removed from service in 2004. This included \$97,599 of plant.

If Adjustments for any account are nonzero, please explain.

Account #362 - Station Equipment & Account #364 - Poles - An adjustment was made to these accounts during the update of the 2003 fixed asset records. It was discovered that an analysis of a work order was coded to the wrong account in 2003.

ELECTRIC OPERATING SECTION FOOTNOTES

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

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

Account #397.1 - Communication Equipment(Fiber) - In 2004, the first phase of the fiber and related equipment installation was completed. The purpose of this project was to provide a communication link to the hydro facilities and substations. The City of Kaukauna, Kaukauna Library, and Kaukauna Schools also participated in this project. Their share of the costs are included in Contributed Plant. A subaccount of Account #397 was created in order to depreciate these costs over a 25 year life.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided except as noted above. The work order information can be furnished on EXCEL spreadsheets upon request.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

General footnotes

Account #397 - Communication Equipment- This account is comprised of regular communication equipment and the installation of fiber and related equipment as follows:

| Activity | Comm Equip | Comm Equip (Fiber) | Total |
|-------------|------------|--------------------|------------|
| Beg of Year | \$ 81,097 | \$ 0 | \$ 81,097 |
| Accruals | 14,517 | 4,706 | 19,223 |
| Retirements | 0 | 0 | 0 |
| End of Year | \$ 95,614 | \$ 4,706 | \$ 100,320 |

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 #343 - Prime Movers - In 2003, the Diesels taken out of service were sold. Proceeds from the sale (net of removal costs) were recorded as Salvage. The affect of this transaction caused the balance in Accumulated Depreciation to exceed the remaining Plant balance. Because KU still has the Gas Turbines, a balance still remains in Account #343. Further depreciation to this account will not be accrued until the Gas Turbines are removed from service. Once the Gas Turbines are removed from service further analysis of the accumulated depreciation account will be completed to determine whether a gain on disposal of plant needs to be booked.

If Adjustments for any account are nonzero, please explain.

Account #342 - Fuel Holders & Account #343 - Prime Movers - Accumulated rounding adjustment.

Account #362 - Station Equipment & Account #364 - Poles - An adjustment of \$241 was made to reconcile a 2003 work order analysis error. This error was discovered during the fixed asset ledger update.

All other adjustments appearing in the adjustment column are the result of implementation of PSC Docket #05-US-105

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

General footnotes

Account #397 - Communication Equipment - This account represents the City of Kaukauna, Kaukauna Library, and Kaukauna School District's contributions to the fiber installation.

Transmission and Distribution Lines (Page E-14)

General footnotes

KU is currently involved in a system field inventory to be included in the GIS. This inventory will be completed in 2005. Based on this inventory, more accurate data will be furnished in the future, especially Urban vs. Rural, etc.

The numbers provided would not allow for tenths. All numbers were rounded to the nearest whole number.

Sales of Electricity by Rate Schedule (Page E-18)

If Rate Schedule Name is not one selected from the dropdown list, please explain.

Currently, Kaukauna Utilities has an agreement with WPPI, in which WPPI reserves the rights to the output capabilities from Kaukauna's Gas Turbine. In exchange for these rights, WPPI pays Kaukauna Utilities a monthly fee. This fee is not applicable to Kaukauna's existing tariffs, so it is given a N/A rate schedule. Revenues from this agreement were part of the 2003 and 2005 Rate Structure.

Electric Distribution Meters & Line Transformers (Page E-28)

General footnotes

The Electric meter database was adjusted for meters previously accounted for as not being in stock.

The Electric transformer database was corrected during the year for transformers that were incorrectly entered into the database with the wrong sizes.
