



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: LAKE MILLS LIGHT & WATER

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Principal Office: 307 N. CP AVENUE  
LAKE MILLS, WI 53551-0000

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For the Year Ended: DECEMBER 31, 2004

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

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

### SIGNATURE PAGE

I JAMES E HEILMAN of  
(Person responsible for accounts)

Lake Mills Light & Water, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      05/02/2005  
(Date)

CITY CLERK TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** LAKE MILLS LIGHT & WATER

**Utility Address:** 307 N. CP AVENUE

LAKE MILLS, WI 53551-0000

**When was utility organized?** 12/31/1911

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR STEVEN WILKE

**Title:** CITY MANAGER

**Office Address:**

200D WATER STREET

LAKE MILLS, WI 53551

**Telephone:** (920) 648 - 2344

**Fax Number:** (920) 648 - 2347

**E-mail Address:** NONE

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR MARK PICKHARD

**Title:** CHAIRMAN

**Office Address:**

392 BREWSTER STREET

LAKE MILLS, WI 53551

**Telephone:** (920) 648 - 8189

**Fax Number:**

**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** NO

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** CHARLES KRUEGER

**Title:** CPA

**Office Address:** HAWKINS, ASH, BAPTIE & CO., LLP  
ONE EAST WALDO BOULEVARD  
P.O. BOX 2020  
MANITOWOC, WI 54221-2020

**Telephone:** (920) 684 - 7128 EXT 112

**Fax Number:** (920) 684 - 3709

**E-mail Address:** CKRUEGER@HABCO.COM

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

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**Name:** MR TED A WHITCOMB

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

307 N. CP AVENUE  
LAKE MILLS, WI 53551

**Telephone:** (920) 648 - 4026

**Fax Number:** (920) 648 - 8649

**E-mail Address:** twhitcomb@WPPIsys.org

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**Name of utility commission/committee:** NONE

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

- MR DOUGLAS FRITSCH, CHAIRMAN
  - MR JOE JANCZY, MEMBER
  - MR PATRICK KORDUS, MEMBER/COUNCIL REP
  - MR RONALD NIEDFELDT, TOWNSHIP MEMBER
  - MR MARK PICKHARD, MEMBER
  - MR TODD TEMPERLY, MEMBER
  - MR MORRIS WICKLIFFE, MEMBER
  - MRS ROBIN WOLFF, MEMBER
- 

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,949,980	4,890,815	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,019,197	3,901,933	2
Depreciation Expense (403)	251,743	242,864	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	258,219	250,306	5
<b>Total Operating Expenses</b>	<b>4,529,159</b>	<b>4,395,103</b>	
<b>Net Operating Income</b>	<b>420,821</b>	<b>495,712</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>420,821</b>	<b>495,712</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	7	141	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	35,905	38,450	10
Miscellaneous Nonoperating Income (421)	560,051	184,888	11
<b>Total Other Income</b>	<b>595,963</b>	<b>223,479</b>	
<b>Total Income</b>	<b>1,016,784</b>	<b>719,191</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(29,349)	0	12
Other Income Deductions (426)	73,889	74,798	13
<b>Total Miscellaneous Income Deductions</b>	<b>44,540</b>	<b>74,798</b>	
<b>Income Before Interest Charges</b>	<b>972,244</b>	<b>644,393</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	105,331	111,138	14
Amortization of Debt Discount and Expense (428)	3,883	4,656	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	13,105	18,877	17
Other Interest Expense (431)	388	33	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>122,707</b>	<b>134,704</b>	
<b>Net Income</b>	<b>849,537</b>	<b>509,689</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,659,101	3,215,019	20
Balance Transferred from Income (433)	849,537	509,689	21
Miscellaneous Credits to Surplus (434)	0	2,523,122	22
Miscellaneous Debits to Surplus--Debit (435)	0	586,977	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	1,812	1,752	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,506,826</b>	<b>5,659,101</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	4,949,980		4,949,980	1
<b>Total (Acct. 400):</b>	<b>4,949,980</b>	<b>0</b>	<b>4,949,980</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,019,197		4,019,197	2
<b>Total (Acct. 401-402):</b>	<b>4,019,197</b>	<b>0</b>	<b>4,019,197</b>	
<b>Depreciation Expense (403):</b>				
Derived	251,743		251,743	3
<b>Total (Acct. 403):</b>	<b>251,743</b>	<b>0</b>	<b>251,743</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	258,219		258,219	5
<b>Total (Acct. 408):</b>	<b>258,219</b>	<b>0</b>	<b>258,219</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>420,821</b>	<b>0</b>	<b>420,821</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	7		7	8
<b>Total (Acct. 415-416):</b>	<b>7</b>	<b>0</b>	<b>7</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON INVESTMENTS	35,905	0	35,905 11
<b>Total (Acct. 419):</b>	<b>35,905</b>	<b>0</b>	<b>35,905</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	388,101	388,101 12
Contributed Plant - Electric	[REDACTED]	171,950	171,950 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>560,051</b>	<b>560,051</b>
<b>TOTAL OTHER INCOME:</b>	<b>35,912</b>	<b>560,051</b>	<b>595,963</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(29,349)	[REDACTED]	(29,349) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(29,349)</b>	<b>0</b>	<b>(29,349)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	43,019	43,019 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	30,870	30,870 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>73,889</b>	<b>73,889</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(29,349)</b>	<b>73,889</b>	<b>44,540</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	105,331	[REDACTED]	105,331 20
<b>Total (Acct. 427):</b>	<b>105,331</b>	<b>0</b>	<b>105,331</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	3,883	[REDACTED]	3,883 21
<b>Total (Acct. 428):</b>	<b>3,883</b>	<b>0</b>	<b>3,883</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	13,105	[REDACTED]	13,105 23
<b>Total (Acct. 430):</b>	<b>13,105</b>	<b>0</b>	<b>13,105</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	388		388 24
<b>Total (Acct. 431):</b>	<b>388</b>	<b>0</b>	<b>388</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>122,707</b>	<b>0</b>	<b>122,707</b>
<b>NET INCOME:</b>	<b>363,375</b>	<b>486,162</b>	<b>849,537</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	5,535,553	123,548	5,659,101 26
<b>Total (Acct. 216):</b>	<b>5,535,553</b>	<b>123,548</b>	<b>5,659,101</b>
<b>Balance Transferred from Income (433):</b>			
Derived	363,375	486,162	849,537 27
<b>Total (Acct. 433):</b>	<b>363,375</b>	<b>486,162</b>	<b>849,537</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
APPROPRIATIONS TO MUNICIPALITY	1,812	0	1,812 31
<b>Total (Acct. 439)--Debit:</b>	<b>1,812</b>	<b>0</b>	<b>1,812</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,897,116</b>	<b>609,710</b>	<b>6,506,826</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		15			15	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		8			8	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>8</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	630,201	4,319,779	0	0	<b>4,949,980</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained			2,479		<b>2,479</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>630,201</b>	<b>4,317,300</b>	<b>0</b>	<b>0</b>	<b>4,947,501</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	195,912	1,133	197,045	1
Electric operating expenses	272,824	3,401	276,225	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,952		5,952	8
Electric utility plant accounts	75,623		75,623	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	4,534	(4,534)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>554,845</b>	<b>0</b>	<b>554,845</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	4.1	1
Electric	6.9	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	12,096,132	11,638,215	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,104,256	5,310,931	2
<b>Net Utility Plant</b>	<b>6,991,876</b>	<b>6,327,284</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>6,991,876</b>	<b>6,327,284</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	126,794	135,712	8
Special Funds (125-128)	1,293,244	1,305,746	9
<b>Total Other Property and Investments</b>	<b>1,420,038</b>	<b>1,441,458</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	77,105	23,141	10
Special Deposits (132-134)	1,088,144	585,154	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	468,276	505,820	15
Other Accounts Receivable (143)	16,697	115,148	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	37,501	71,969	18
Materials and Supplies (151-163)	193,007	195,388	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,880,730</b>	<b>1,496,620</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	12,407	16,290	24
Other Deferred Debits (182-186)	0		25
<b>Total Deferred Debits</b>	<b>12,407</b>	<b>16,290</b>	
<b>Total Assets and Other Debits</b>	<b>10,305,051</b>	<b>9,281,652</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	237,223	237,223	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,506,826	5,659,101	28
<b>Total Proprietary Capital</b>	<b>6,744,049</b>	<b>5,896,324</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	2,075,000	2,225,000	29
Advances from Municipality (223)	269,775	381,738	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>2,344,775</b>	<b>2,606,738</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	304,372	351,350	33
Payables to Municipality (233)	68,386	113,894	34
Customer Deposits (235)	4,364	4,452	35
Taxes Accrued (236)	(1,380)	(1,373)	36
Interest Accrued (237)	30,466	32,639	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	7,745	97,790	40
Miscellaneous Current and Accrued Liabilities (242)	89,686		41
<b>Total Current and Accrued Liabilities</b>	<b>503,639</b>	<b>598,752</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	712,588	179,838	44
<b>Total Deferred Credits</b>	<b>712,588</b>	<b>179,838</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>10,305,051</b>	<b>9,281,652</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	5,654,297	0	0	5,983,918	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,447,137	0	0	5,382,096	2
Utility Plant in Service - Contributed Plant (101.2)	2,280,878	0	0	958,032	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)				27,989	9
<b>Total Utility Plant</b>	<b>5,728,015</b>	<b>0</b>	<b>0</b>	<b>6,368,117</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,086,513	0	0	3,306,542	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	278,876	0	0	432,325	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>1,365,389</b>	<b>0</b>	<b>0</b>	<b>3,738,867</b>	
<b>Net Utility Plant</b>	<b>4,362,626</b>	<b>0</b>	<b>0</b>	<b>2,629,250</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,220,355	3,448,236			<b>4,668,591</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	76,422	175,321			<b>251,743</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,884				<b>8,884</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
TRANSPORTATION		59,134			<b>59,134</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>85,306</b>	<b>234,455</b>	<b>0</b>	<b>0</b>	<b>319,761</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	7,393	482			<b>7,875</b>	<b>18</b>
Cost of removal	445	0			<b>445</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	211,311	375,666			<b>586,977</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>219,149</b>	<b>376,148</b>	<b>0</b>	<b>0</b>	<b>595,297</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,086,512</b>	<b>3,306,543</b>	<b>0</b>	<b>0</b>	<b>4,393,055</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	240,884	401,455			<b>642,339</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	43,019	30,870			<b>73,889</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>43,019</b>	<b>30,870</b>	<b>0</b>	<b>0</b>	<b>73,889</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	4,751	0			<b>4,751</b>	<b>18</b>
Cost of removal	276	0			<b>276</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>5,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,027</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>278,876</b>	<b>432,325</b>	<b>0</b>	<b>0</b>	<b>711,201</b>	<b>26</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
BOATHOUSE AND LAND	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	2,479	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>2,479</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	2,479	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>2,479</b>	
<b>Balance end of year</b>	<b>0</b>	

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)			167,369		167,369	3
<b>Total Electric Utility</b>					<b>167,369</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	167,369	171,356
Water utility (154)	25,638	24,032
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	<b>193,007</b>	<b>195,388</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 Bonds	2,438	2438	9,208	1
2001 REFINANCING	1,445	1445	3,199	2
<b>Total</b>			<b>12,407</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	237,223	1
<b>Changes during year (explain):</b>		
<b>Balance end of year</b>	<b>237,223</b>	<b>2</b>

**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 BOND ISSUE	04/04/1997	04/01/2011	5.00%	2,075,000	1
<b>Total Bonds (Account 221):</b>				<b>2,075,000</b>	
Total Reacquired Bonds (Account 222)				0	2

**Net amount of bonds outstanding December 31: 2,075,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM SEWER UTILITY	09/01/2001	05/01/2009	3.40%	269,775	1
<b>Total for Account 223</b>				<b>269,775</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	(1,373)	1
<b>Accruals:</b>		
Charged water department expense	117,036	2
Charged electric department expense	128,535	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>245,571</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	194,499	6
Social Security taxes	34,698	7
PSC Remainder Assessment	5,358	8
<b>Other (explain):</b>		
GROSS REVENUES	11,023	9
<b>Total payments and other debits</b>	<b>245,578</b>	
<b>Balance end of year</b>	<b>(1,380)</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 Mortgage Revenue Bonds	0			0	1
1997 Mortgage Revenue Bonds	27,641	105,331	107,075	25,897	2
<b>Subtotal</b>	<b>27,641</b>	<b>105,331</b>	<b>107,075</b>	<b>25,897</b>	
<b>Advances from Municipality (223)</b>					
Advance from Sewer	0			0	3
ADVANCE FROM SEWER - REFINANCING	2,685	13,105	13,856	1,934	4
<b>Subtotal</b>	<b>2,685</b>	<b>13,105</b>	<b>13,856</b>	<b>1,934</b>	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund Loan	0			0	5
G.O. Loan 1995	0			0	6
G.O. Loan 1997	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	2,313	388	66	2,635	8
<b>Subtotal</b>	<b>2,313</b>	<b>388</b>	<b>66</b>	<b>2,635</b>	
<b>Total</b>	<b>32,639</b>	<b>118,824</b>	<b>120,997</b>	<b>30,466</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
E LAKE STREET	75,552	2
SPECIAL ASSESSMENTS HWY V	1,439	3
DEFERRED ASSESSMENTS	49,803	4
<b>Total (Acct. 124):</b>	<b>126,794</b>	
<b>Sinking Funds (125):</b>		
SPECIAL ASSESSMENTS	174,736	5
WATER IMPACT FEES	410,928	6
RESERVE FOR REVENUE BONDS	598,109	7
RESERVE FOR DEPRECIATION	75,950	8
RESERVE FOR PUBLIC BENEFITS	33,521	9
<b>Total (Acct. 125):</b>	<b>1,293,244</b>	
<b>Depreciation Fund (126):</b>		
NONE		10
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		11
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
MONEY MARKET ACCOUNT	1,088,144	12
<b>Total (Acct. 132):</b>	<b>1,088,144</b>	
<b>Other Special Deposits (134):</b>		
NONE		13
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		14
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	55,734	15
Electric	387,156	16
Sewer (Regulated)		17
<b>Other (specify):</b>		
PUBLIC BENEFITS	2,855	18

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

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

Particulars (a)		Balance End of Year (b)
<b>Customer Accounts Receivable (142):</b>		
REFUSE COLLECTION	22,531	19
<b>Total (Acct. 142):</b>	<b>468,276</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		20
Merchandising, jobbing and contract work		21
<b>Other (specify):</b>		
MISC BILLINGS, POLE RENTAL, JT TRENCHING, ETC	16,697	22
<b>Total (Acct. 143):</b>	<b>16,697</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL	7,198	23
MISC SHARED BILLING	30,303	24
<b>Total (Acct. 145):</b>	<b>37,501</b>	
<b>Prepayments (165):</b>		
NONE		25
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		26
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		28
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		29
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		30
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
REFUSE COLLECTION	18,825	31
MISC BILLINGS, ETC	39,751	32
PAYROLL	9,810	33
<b>Total (Acct. 233):</b>	<b>68,386</b>	

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

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

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Credits (253):</b>	
Regulatory Liability	557,628 <b>34</b>
PUBLIC BENEFITS - ENERGY ASSISTANCE	21,801 <b>35</b>
PUBLIC BENEFITS - ENERGY CONSERVATION	(1,114) <b>36</b>
DEFERRED ASSESSMENTS - E LAKE STREET	75,552 <b>37</b>
DEFERRED ASSESSMENTS - TYRANENA ROAD	58,721 <b>38</b>
<b>Total (Acct. 253):</b>	<b>712,588</b>

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,548,977	5,278,498	0	0	8,827,475	1
Materials and Supplies	24,835	169,362	0	0	194,197	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,153,433	3,377,389	0	0	4,530,822	4
Customer Advances for Construction					0	5
Regulatory Liability	100,372	178,441	0	0	278,813	6
					0	7
<b>Average Net Rate Base</b>	<b>2,320,007</b>	<b>1,892,030</b>	<b>0</b>	<b>0</b>	<b>4,212,037</b>	
Net Operating Income	93,106	327,715	0	0	420,821	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.01%</b>	<b>17.32%</b>	<b>N/A</b>	<b>N/A</b>	<b>9.99%</b>	

## 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
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	211,311	375,666	0	0	586,977	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	10,566	18,783			29,349	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>200,745</b>	<b>356,883</b>	<b>0</b>	<b>0</b>	<b>557,628</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

This amount is for customer deposits which is put to acct 231 per header note

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

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.

Acct 233 Misc billings from City for Payroll, retirement, insurance, and other employee benefits

Acct 233 Refuse billing for the month of December paid to municipality in January

Acct 145 Building shared expenses for heat, electric and maintenance

Acct 143 Pole rental, joint trenching

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	619,491	624,923	1
<b>Total Sales of Water</b>	<b>619,491</b>	<b>624,923</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,462	0	2
Miscellaneous Service Revenues (471)	2,270	2,432	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,978	5,856	6
<b>Total Other Operating Revenues</b>	<b>10,710</b>	<b>8,288</b>	
<b>Total Operating Revenues</b>	<b>630,201</b>	<b>633,211</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0		7
Pumping Expenses (620-633)	60,612	59,661	8
Water Treatment Expenses (640-652)	24,060	22,543	9
Transmission and Distribution Expenses (660-678)	102,109	97,372	10
Customer Accounts Expenses (901-905)	35,479	29,189	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	127,701	147,289	13
<b>Total Operation and Maintenance Expenses</b>	<b>349,961</b>	<b>356,054</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	76,422	79,930	14
Amortization Expense (404-407)		0	15
Taxes (408)	110,712	114,958	16
<b>Total Other Operating Expenses</b>	<b>187,134</b>	<b>194,888</b>	
<b>Total Operating Expenses</b>	<b>537,095</b>	<b>550,942</b>	
<b>NET OPERATING INCOME</b>	<b>93,106</b>	<b>82,269</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,172	93,623	238,436	4
Commercial	215	68,504	94,726	5
Industrial	21	16,507	25,869	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,408</b>	<b>178,634</b>	<b>359,031</b>	
Private Fire Protection Service (462)	12		7,488	7
Public Fire Protection Service (463)	2,200		196,543	8
Other Sales to Public Authorities (464)	14	51,156	56,429	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,634</b>	<b>229,790</b>	<b>619,491</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	196,543	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>196,543</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,462	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,462</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISC METER RECONNECTIONS, ETC	2,270	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,270</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,978	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>5,978</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)			4
Rents (604)			5
Maintenance Supervision and Engineering (610)			6
Maintenance of Structures and Improvements (611)			7
Maintenance of Collecting and Impounding Reservoirs (612)			8
Maintenance of Lake, River and Other Intakes (613)			9
Maintenance of Wells and Springs (614)			10
Maintenance of Infiltration Galleries and Tunnels (615)			11
Maintenance of Supply Mains (616)			12
Maintenance of Miscellaneous Water Source Plant (617)			13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	20,867	17,553	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)			16
Fuel or Power Purchased for Pumping (623)	30,535	34,728	17
Pumping Labor and Expenses (624)	9,210	7,380	18
Expenses Transferred--Credit (625)			19
Miscellaneous Expenses (626)			20
Rents (627)			21
Maintenance Supervision and Engineering (630)			22
Maintenance of Structures and Improvements (631)			23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)			25
<b>Total Pumping Expenses</b>	<b>60,612</b>	<b>59,661</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	5,696	5,817	26
Chemicals (641)	18,364	16,726	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)			28
Miscellaneous Expenses (643)			29
Rents (644)			30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)			32
Maintenance of Water Treatment Equipment (652)			33
<b>Total Water Treatment Expenses</b>	<b>24,060</b>	<b>22,543</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	29,467	25,822	34
Storage Facilities Expenses (661)			35
Transmission and Distribution Lines Expenses (662)	15,992	10,137	36
Meter Expenses (663)			37
Customer Installations Expenses (664)			38
Miscellaneous Expenses (665)			39
Rents (666)			40
Maintenance Supervision and Engineering (670)			41
Maintenance of Structures and Improvements (671)			42
Maintenance of Distribution Reservoirs and Standpipes (672)			43
Maintenance of Transmission and Distribution Mains (673)	42,250	47,024	44
Maintenance of Fire Mains (674)			45
Maintenance of Services (675)	1,121	624	46
Maintenance of Meters (676)	10,613	11,461	47
Maintenance of Hydrants (677)	2,666	2,304	48
Maintenance of Miscellaneous Plant (678)			49
<b>Total Transmission and Distribution Expenses</b>	<b>102,109</b>	<b>97,372</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)			50
Meter Reading Labor (902)	9,991	8,090	51
Customer Records and Collection Expenses (903)	25,488	21,099	52
Uncollectible Accounts (904)		0	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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)			54
<b>Total Customer Accounts Expenses</b>	<b>35,479</b>	<b>29,189</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	45,478	46,787	56
Office Supplies and Expenses (921)	13,070	13,739	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	9,643	5,701	59
Property Insurance (924)	6,287	7,800	60
Injuries and Damages (925)	2,327	2,197	61
Employee Pensions and Benefits (926)	49,950	70,303	62
Regulatory Commission Expenses (928)		238	63
Duplicate Charges--Credit (929)			64
Miscellaneous General Expenses (930)	946	524	65
Rents (931)			66
Maintenance of General Plant (932)			67
<b>Total Administrative and General Expenses</b>	<b>127,701</b>	<b>147,289</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>349,961</b>	<b>356,054</b>	

### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		98,858	98,822	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,657	2,651	2
<b>Net property tax equivalent</b>		<b>96,201</b>	<b>96,171</b>	
Social Security		13,172	16,381	3
PSC Remainder Assessment		1,339	2,406	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>110,712</b>	<b>114,958</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.254165				3
County tax rate	mills		5.602162				4
Local tax rate	mills		9.571400				5
School tax rate	mills		12.184099				6
Voc. school tax rate	mills		1.667861				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.279687</b>				10
Less: state credit	mills		1.623810				11
<b>Net tax rate</b>	mills		<b>27.655877</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.571400</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.851960</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.423360</b>				17
<b>Total Tax Rate</b>	mills		<b>29.279687</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.799987</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.655877</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.124334</b>				21
Utility Plant, Jan. 1	\$	5,654,297	5,654,297				22
Materials & Supplies	\$	24,032	24,032				23
<b>Subtotal</b>	\$	<b>5,678,329</b>	<b>5,678,329</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>5,678,329</b>	<b>5,678,329</b>				26
Assessment Ratio	dec.		0.786900				27
<b>Assessed Value</b>	\$	<b>4,468,277</b>	<b>4,468,277</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.124334</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>98,858</b>	<b>98,858</b>				30
Tax Equivalent per 1994 PSC Report	\$	54,559					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>98,858</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	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)	263,185		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>263,185</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	113,188		12
Structures and Improvements (321)	125,510		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	85,316		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	220,674		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>544,688</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	2,418		22
Water Treatment Equipment (332)	8,572		23
<b>Total Water Treatment Plant</b>	<b>11,990</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			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)		(60,595)	202,590 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(60,595)</b>	<b>202,590</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			113,188 12
Structures and Improvements (321)			125,510 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			85,316 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		(36,357)	184,317 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(36,357)</b>	<b>508,331</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			1,000 21
Structures and Improvements (331)			2,418 22
Water Treatment Equipment (332)			8,572 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>11,990</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	15,717		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	741,375		26
Transmission and Distribution Mains (343)	1,154,409	56,022	27
Fire Mains (344)	0		28
Services (345)	213,885	11,322	29
Meters (346)	313,410	19,321	30
Hydrants (348)	162,306	15,227	31
Other Transmission and Distribution Plant (349)	2,596		32
<b>Total Transmission and Distribution Plant</b>	<b>2,603,698</b>	<b>101,892</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	3,853		33
Structures and Improvements (390)	59,486		34
Office Furniture and Equipment (391)	2,647		35
Computer Equipment (391.1)	9,073	288	36
Transportation Equipment (392)	58,451		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	30,057	2,619	39
Laboratory Equipment (395)	3,116		40
Power Operated Equipment (396)	4,500		41
Communication Equipment (397)	56,073	1,890	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>227,256</b>	<b>4,797</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,650,817</b>	<b>106,689</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,650,817</b>	<b>106,689</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			15,717 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(206,024)	535,351 26
Transmission and Distribution Mains (343)	5,307		1,205,124 27
Fire Mains (344)			0 28
Services (345)			225,207 29
Meters (346)	1,816		330,915 30
Hydrants (348)	270		177,263 31
Other Transmission and Distribution Plant (349)			2,596 32
<b>Total Transmission and Distribution Plant</b>	<b>7,393</b>	<b>(206,024)</b>	<b>2,492,173</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			3,853 33
Structures and Improvements (390)			59,486 34
Office Furniture and Equipment (391)			2,647 35
Computer Equipment (391.1)			9,361 36
Transportation Equipment (392)			58,451 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			32,676 39
Laboratory Equipment (395)			3,116 40
Power Operated Equipment (396)			4,500 41
Communication Equipment (397)			57,963 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>232,053</b>
<b>Total utility plant in service directly assignable</b>	<b>7,393</b>	<b>(302,976)</b>	<b>3,447,137</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>7,393</b>	<b>(302,976)</b>	<b>3,447,137</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	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)	116,795		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>116,795</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	71,781		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>71,781</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)		60,595	177,390 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>60,595</b>	<b>177,390</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		36,357	108,138 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>36,357</b>	<b>108,138</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	401,429		26
Transmission and Distribution Mains (343)	997,760	80,950	27
Fire Mains (344)	0		28
Services (345)	174,292		29
Meters (346)	0		30
Hydrants (348)	135,471	4,175	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,708,952</b>	<b>85,125</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,897,528</b>	<b>85,125</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,897,528</b>	<b>85,125</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		206,024	607,453 26
Transmission and Distribution Mains (343)	4,521		1,074,189 27
Fire Mains (344)			0 28
Services (345)			174,292 29
Meters (346)			0 30
Hydrants (348)	230		139,416 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>4,751</b>	<b>206,024</b>	<b>1,995,350</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>4,751</b>	<b>302,976</b>	<b>2,280,878</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>4,751</b>	<b>302,976</b>	<b>2,280,878</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	71,103	2.90%	5,875	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<b>71,103</b>		<b>5,875</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	92,480	3.20%	7,623	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	16,893	4.40%	3,754	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	157,742	4.40%	8,110	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<b>267,115</b>		<b>19,487</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	2,418	2.50%		16
Water Treatment Equipment (332)	8,572	6.00%		17
<b>Total Water Treatment Plant</b>	<b>10,990</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	120,496	1.90%	10,172	19
Transmission and Distribution Mains (343)	233,574	1.30%	15,337	20
Fire Mains (344)		1.30%		21
Services (345)	116,461	2.90%	6,367	22
Meters (346)	158,086	5.50%	17,719	23
Hydrants (348)	73,149	2.20%	3,735	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				(5,881)	71,097	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,881)</b>	<b>71,097</b>	
321					100,103	8
322					0	9
323					20,647	10
324					0	11
325				(5,504)	160,348	12
326					0	13
327					0	14
328					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,504)</b>	<b>281,098</b>	
331					2,418	16
332					8,572	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,990</b>	
341					0	18
342				(13,266)	117,402	19
343	5,307			(102,841)	140,763	20
344					0	21
345				(51,291)	71,537	22
346	1,816				173,989	23
348	270	445		(32,528)	43,641	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	2,595	5.00%		25
<b>Total Transmission and Distribution Plant</b>	<b>704,361</b>		<b>53,330</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	15,777	2.90%	1,725	26
Office Furniture and Equipment (391)	(1,703)	5.80%	154	27
Computer Equipment (391.1)	8,852	20.00%	508	28
Transportation Equipment (392)	58,451	14.30%		29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	23,930	5.80%	1,819	31
Laboratory Equipment (395)	2,368	5.80%	181	32
Power Operated Equipment (396)	3,038	7.50%	338	33
Communication Equipment (397)	56,073	15.00%	1,890	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
<b>Total General Plant</b>	<b>166,786</b>		<b>6,615</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,220,355</b>		<b>85,307</b>	
Common Utility Plant Allocated to Water Department				38
<b>Total accum. prov. for depreciation</b>	<b>1,220,355</b>		<b>85,307</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					2,595 25
	7,393	445	0	(199,926)	549,927
390					17,502 26
391					(1,549) 27
391.1					9,360 28
392					58,451 29
393					0 30
394					25,749 31
395					2,549 32
396					3,376 33
397					57,963 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	173,401
	7,393	445	0	(211,311)	1,086,513
					0 38
	7,393	445	0	(211,311)	1,086,513

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	9,268	2.90%	5,144	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<b>9,268</b>		<b>5,144</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)		4.40%		10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	8,662	4.40%	4,758	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<b>8,662</b>		<b>4,758</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	20,893	19.00%	11,541	19
Transmission and Distribution Mains (343)	112,129	1.30%	13,498	20
Fire Mains (344)				21
Services (345)	55,150	2.90%	5,054	22
Meters (346)				23
Hydrants (348)	34,782	2.20%	3,024	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					14,412 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,412</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					13,420 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,420</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					32,434 19
343	4,521				121,106 20
344					0 21
345					60,204 22
346					0 23
348	230	276			37,300 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>222,954</u>		<u>33,117</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>240,884</u>		<u>43,019</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>240,884</u></u>		<u><u>43,019</u></u>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
349					0 25
	4,751	276	0	0	251,044
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
	4,751	276	0	0	278,876
					0 38
	4,751	276	0	0	278,876

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			21,724	<b>21,724</b>	1
February			19,124	<b>19,124</b>	2
March			21,706	<b>21,706</b>	3
April			23,246	<b>23,246</b>	4
May			25,635	<b>25,635</b>	5
June			23,019	<b>23,019</b>	6
July			26,377	<b>26,377</b>	7
August			26,694	<b>26,694</b>	8
September			26,815	<b>26,815</b>	9
October			25,388	<b>25,388</b>	10
November			23,393	<b>23,393</b>	11
December			27,707	<b>27,707</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>290,828</b>	<b>290,828</b>	
Less: Water sold				229,790	13
Volume pumped but not sold				<b>61,038</b>	14
Volume sold as a percent of volume pumped				<b>79%</b>	15
Volume used for water production, water quality and system maintenance				8,631	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				9,500	18
Total volume not sold but accounted for				<b>18,131</b>	19
Volume pumped but unaccounted for				<b>42,907</b>	20
Percent of water lost				<b>15%</b>	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.)				1,800	24
Date of maximum: 7/25/2004					25
Cause of maximum:					26
WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				561	27
Date of minimum: 1/31/2004					28
Total KWH used for pumping for the year				412,120	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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### SOURCES OF WATER SUPPLY - GROUND WATERS

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

## 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	4	4-A	4-B	1
Location	FRANKLIN STREET	FRANKLIN STREET 4-A	FRANKLIN STREET 4-B	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	GOULDS	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1994	1968	1968	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,300	1,250	750	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	FAIRBANKS MORSE	FAIRBANKS MORSE	9 10
Year Installed	1968	1968	1968	11
Type	OTHER	OTHER	OTHER	12
Horsepower	75	75	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	5-A	6	14
Location	PINE STREET	PINE STREET	S. CP AVENUE	15
Purpose	P	B	P	16
Destination	R	D	D	17
Pump Manufacturer	LAYNE	WORTHINGTON	GOULDS	18
Year Installed	1980	1980	1999	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,300	1,250	1,700	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	22 23
Year Installed	1980	1980	1999	24
Type	OTHER	OTHER	ELECTRIC	25
Horsepower	60	75	60	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-B			1
Location	S. CP AVENUE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	CRANE DEMING			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	US MOTORS			9 10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	125			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	4	5	HARVEY ROAD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1968	1980	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	16	9	135	6
Total capacity in gallons (actual)	400,000	100,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	2.000	175	0	0	0	175	1
M	T	4.000	23,926	0	500	0	23,426	2
M	T	6.000	68,666	0	0	0	68,666	3
M	T	8.000	25,533	500	0	0	26,033	4
M	T	10.000	32,399	2,040	0	0	34,439	5
M	D	12.000	17,367	0	0	0	17,367	6
<b>Total Within Municipality</b>			<b>168,066</b>	<b>2,540</b>	<b>500</b>	<b>0</b>	<b>170,106</b>	
<b>Total Utility</b>			<b>168,066</b>	<b>2,540</b>	<b>500</b>	<b>0</b>	<b>170,106</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.500	1	0	0	0	1		1
P	0.625	472	0	0	0	472		2
M	0.750	710	5	0	0	715	50	3
M	1.000	423	0	0	0	423	38	4
L	1.000	37	0	0	0	37		5
M	1.250	9	0	0	0	9	5	6
M	1.500	38	0	0	0	38	4	7
M	2.000	15	0	0	0	15	2	8
M	3.000	1	0	0	0	1		9
M	4.000	14	0	0	0	14		10
M	6.000	6	0	0	0	6		11
M	8.000	18	0	0	0	18		12
<b>Total Utility</b>		<b>1,744</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>1,749</b>	<b>99</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,281	129	53	0	2,357	116	1
0.750	33	0	0	0	33	0	2
1.000	52	1	0	0	53	3	3
1.250	1	0	0	0	1	0	4
1.500	7	0	0	0	7	0	5
2.000	14	1	0	0	15	0	6
2.500	5	0	0	0	5	0	7
4.000	3	0	0	0	3	0	8
6.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>2,397</b>	<b>131</b>	<b>53</b>	<b>0</b>	<b>2,475</b>	<b>120</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,139	108	2	6	1	101	2,357	1
0.750	4	0	11	8	10	0	33	2
1.000	11	36	2	1	1	2	53	3
1.250	0	1	0	0	0	0	1	4
1.500	0	6	1	0	0	0	7	5
2.000	0	7	2	4	1	1	15	6
2.500	0	3	1	1	0	0	5	7
4.000	0	2	1	0	0	0	3	8
6.000	0	1	0	0	0	0	1	9
<b>Total:</b>	<b>2,154</b>	<b>164</b>	<b>20</b>	<b>20</b>	<b>13</b>	<b>104</b>	<b>2,475</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	342	6	2		346	2
<b>Total Fire Hydrants</b>	<b>342</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>346</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	346
Number of distribution system valves end of year:	424
Number of distribution valves operated during year:	220

**WATER OPERATING SECTION FOOTNOTES**

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

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

Acct 926 - Reallocation of expenses between electric & water

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

If Adjustments for any account are nonzero, please explain.

Acct 314 - Set up regulatory liability  
Acct 325 - Set up regulatory liability  
Acct 342 - Set up regulatory liability

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

If Adjustments for any account are nonzero, please explain.

Acct 342 - To set up regulatory liability  
Acct 314 - To set up regulatory liability  
Acct 325 - To set up regulatory liability

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

If End of Year Balance is less than zero, please explain.

Acct 391 - this account has been overdepreciated for years and the yearly depreciation is reducing this credit

If Adjustments for any account are nonzero, please explain.

Acct 325 - set up regulatory liability  
Acct 314 - set up regulatory liability  
Acct 342 - set up regulatory liability  
Acct 348 - set up regulatory liability  
Acct 345 - set up regulatory liability  
Acct 343 - set up regulatory liability

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

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

For added mains, 2040 of these were financed by developer and the balance of 500 were financed by the utility

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**Water Services (Page W-22)**

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

Services financed by utility

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**Meters (Page W-23)**

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.

Of the three station meters, two have been recently replaced and all are scheduled for testing in '05

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	4,263,016	4,217,002	1
<b>Total Sales of Electricity</b>	<b>4,263,016</b>	<b>4,217,002</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	9,339	14,042	2
Miscellaneous Service Revenues (451)	28,281	16,517	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	12,774	9,190	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	6,369	853	7
<b>Total Other Operating Revenues</b>	<b>56,763</b>	<b>40,602</b>	
<b>Total Operating Revenues</b>	<b>4,319,779</b>	<b>4,257,604</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	3,124,464	3,049,713	8
Transmission Expenses (560-573)	0		9
Distribution Expenses (580-598)	199,951	193,508	10
Customer Accounts Expenses (901-905)	75,788	44,873	11
Sales Expenses (911-916)	0		12
Administrative and General Expenses (920-932)	269,033	257,785	13
<b>Total Operation and Maintenance Expenses</b>	<b>3,669,236</b>	<b>3,545,879</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	175,321	162,934	14
Amortization Expense (404-407)		0	15
Taxes (408)	147,507	135,348	16
<b>Total Other Expenses</b>	<b>322,828</b>	<b>298,282</b>	
<b>Total Operating Expenses</b>	<b>3,992,064</b>	<b>3,844,161</b>	
<b>NET OPERATING INCOME</b>	<b>327,715</b>	<b>413,443</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	9,339	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>9,339</b>	
<b>Miscellaneous Service Revenues (451):</b>		
JT TRENCHING, RECONNECTS, ETC	28,281	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>28,281</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL, BUILDING RENTAL	12,774	5
<b>Total Rent from Electric Property (454)</b>	<b>12,774</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISC REVENUES, STALES TAX COMMISSION	6,119	7
NSF CHARGES	250	8
<b>Total Other Electric Revenues (456)</b>	<b>6,369</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)			28
Rents (550)		0	29
Maintenance Supervision and Engineering (551)		0	30
Maintenance of Structures (552)			31
Maintenance of Generating and Electric Plant (553)		0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)			33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	3,124,464	3,049,713	34
System Control and Load Dispatching (556)			35
Other Expenses (557)			36
<b>Total Other Power Supply Expenses</b>	<b>3,124,464</b>	<b>3,049,713</b>	
<b>Total Power Production Expenses</b>	<b>3,124,464</b>	<b>3,049,713</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)			38
Station Expenses (562)			39
Overhead Line Expenses (563)			40
Underground Line Expenses (564)			41
Miscellaneous Transmission Expenses (566)			42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)			44
Maintenance of Structures (569)			45
Maintenance of Station Equipment (570)			46
Maintenance of Overhead Lines (571)			47
Maintenance of Underground Lines (572)			48
Maintenance of Miscellaneous Transmission Plant (573)			49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)			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)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)			51
Station Expenses (582)	25,886	27,591	52
Overhead Line Expenses (583)	43,585	16,603	53
Underground Line Expenses (584)			54
Street Lighting and Signal System Expenses (585)			55
Meter Expenses (586)	8,025		56
Customer Installations Expenses (587)	865	16,397	57
Miscellaneous Distribution Expenses (588)	11,804	7,754	58
Rents (589)			59
Maintenance Supervision and Engineering (590)			60
Maintenance of Structures (591)			61
Maintenance of Station Equipment (592)	3,877		62
Maintenance of Overhead Lines (593)	89,849	106,479	63
Maintenance of Underground Lines (594)			64
Maintenance of Line Transformers (595)	5,203	7,290	65
Maintenance of Street Lighting and Signal Systems (596)	10,857	6,229	66
Maintenance of Meters (597)			67
Maintenance of Miscellaneous Distribution Plant (598)			68
<b>Total Distribution Expenses</b>	<b>199,951</b>	<b>188,343</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)			69
Meter Reading Expenses (902)	32,798	11,710	70
Customer Records and Collection Expenses (903)	40,511	33,253	71
Uncollectible Accounts (904)	2,479	0	72
Miscellaneous Customer Accounts Expenses (905)			73
<b>Total Customer Accounts Expenses</b>	<b>75,788</b>	<b>44,963</b>	
<b>SALES EXPENSES</b>			
Supervision (911)			74
Demonstrating and Selling Expenses (912)			75
Advertising Expenses (913)			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)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)			77
<b>Total Sales Expenses</b>	<u>0</u>	<u>0</u>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	69,492	70,181	78
Office Supplies and Expenses (921)	30,658	32,559	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	17,346	27,573	81
Property Insurance (924)	7,072	11,023	82
Injuries and Damages (925)	3,839	3,295	83
Employee Pensions and Benefits (926)	140,541	104,356	84
Regulatory Commission Expenses (928)	85	0	85
Duplicate Charges -- Credit (929)			86
Miscellaneous General Expenses (930)		8,798	87
Rents (931)			88
Maintenance of General Plant (932)			89
<b>Total Administrative and General Expenses</b>	<u>269,033</u>	<u>257,785</u>	
<b>Total Operation and Maintenance Expenses</b>	<u>3,669,236</u>	<u>3,540,804</u>	

**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		97,216	97,216	1
Social Security		35,250	17,463	2
Wisconsin Gross Receipts Tax		11,023	17,060	3
PSC Remainder Assessment		4,018	3,609	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>147,507</u></b>	<b><u>135,348</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.254165				3
County tax rate	mills		5.602162				4
Local tax rate	mills		9.571400				5
School tax rate	mills		12.184099				6
Voc. school tax rate	mills		1.667861				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.279687</b>				<b>10</b>
Less: state credit	mills		1.623810				11
<b>Net tax rate</b>	mills		<b>27.655877</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.571400</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.851960</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.423360</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.279687</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.799987</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.655877</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.124334</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>5,983,918</b>	5,983,918				22
Materials & Supplies	\$	<b>171,356</b>	171,356				23
<b>Subtotal</b>	\$	<b>6,155,274</b>	<b>6,155,274</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>609,470</b>	609,470				25
<b>Taxable Assets</b>	\$	<b>5,545,804</b>	<b>5,545,804</b>				<b>26</b>
Assessment Ratio	dec.		0.078690				27
<b>Assessed Value</b>	\$	<b>436,399</b>	<b>436,399</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.124334</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>9,655</b>	<b>9,655</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	97,216					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>97,216</b>					<b>34</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	6,892		34
Structures and Improvements (361)	8,313		35
Station Equipment (362)	1,079,689		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	362,373	10,157	38
Overhead Conductors and Devices (365)	574,137	32,742	39
Underground Conduit (366)	51,106	7,141	40
Underground Conductors and Devices (367)	486,596	11,280	41
Line Transformers (368)	633,596	80,743	42
Services (369)	461,029	3,408	43
Meters (370)	243,307	17,832	44
Installations on Customers' Premises (371)	26,594		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	230,888	13,276	47
<b>Total Distribution Plant</b>	<b>4,164,520</b>	<b>176,579</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	21,785		48
Structures and Improvements (390)	321,893		49
Office Furniture and Equipment (391)	65,737		50
Computer Equipment (391.1)	47,805	2,106	51
Transportation Equipment (392)	401,385	24,281	52
Stores Equipment (393)	1,238		53
Tools, Shop and Garage Equipment (394)	69,069	2,191	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			6,892 34
Structures and Improvements (361)			8,313 35
Station Equipment (362)			1,079,689 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			372,530 38
Overhead Conductors and Devices (365)			606,879 39
Underground Conduit (366)			58,247 40
Underground Conductors and Devices (367)			497,876 41
Line Transformers (368)			714,339 42
Services (369)			464,437 43
Meters (370)	482		260,657 44
Installations on Customers' Premises (371)			26,594 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			244,164 47
<b>Total Distribution Plant</b>	<b>482</b>	<b>0</b>	<b>4,340,617</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			21,785 48
Structures and Improvements (390)			321,893 49
Office Furniture and Equipment (391)			65,737 50
Computer Equipment (391.1)			49,911 51
Transportation Equipment (392)			425,666 52
Stores Equipment (393)			1,238 53
Tools, Shop and Garage Equipment (394)			71,260 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	17,439		55
Power Operated Equipment (396)	42,887		56
Communication Equipment (397)	20,890	2,520	57
Miscellaneous Equipment (398)	253		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,010,381</b>	<b>31,098</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,174,901</b>	<b>207,677</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>5,174,901</b>	<b>207,677</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			17,439 55
Power Operated Equipment (396)			42,887 56
Communication Equipment (397)			23,410 57
Miscellaneous Equipment (398)			253 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,041,479</b>
<b>Total utility plant in service directly assignable</b>	<b>482</b>	<b>0</b>	<b>5,382,096</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>482</b>	<b>0</b>	<b>5,382,096</b>

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

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

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	142,780	31,724	38
Overhead Conductors and Devices (365)	221,241	21,150	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	234,803	92,670	41
Line Transformers (368)	0		42
Services (369)	187,258	26,406	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)	0		47
<b>Total Distribution Plant</b>	<b>786,082</b>	<b>171,950</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			174,504 38
Overhead Conductors and Devices (365)			242,391 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			327,473 41
Line Transformers (368)			0 42
Services (369)			213,664 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)			0 47
<b>Total Distribution Plant</b>	<u>0</u>	<u>0</u>	<u>958,032</u>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>786,082</b>	<b>171,950</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>786,082</b>	 <b>171,950</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>958,032</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>958,032</b>

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

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

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

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

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

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

- |   |
|---|
| <p>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.</p> <p>2. If more than one depreciation rate is used, report the average rate in column (c).</p> |
|---|

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)				26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	6,487	3.00%	249	27
Station Equipment (362)	706,230	3.20%	34,550	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	399,468	3.90%	14,331	30
Overhead Conductors and Devices (365)	410,448	3.10%	18,306	31
Underground Conduit (366)	18,575	2.00%	1,094	32
Underground Conductors and Devices (367)	273,479	3.30%	16,244	33
Line Transformers (368)	316,743	3.30%	22,241	34
Services (369)	370,599	4.10%	18,972	35
Meters (370)	153,554	5.00%	12,599	36
Installations on Customers' Premises (371)	25,773	5.60%		37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	175,965	5.10%	12,099	39
<b>Total Distribution Plant</b>	<u>2,857,321</u>		<u>150,685</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	112,386	2.50%	8,047	40
Office Furniture and Equipment (391)	59,260	6.30%	4,141	41
Computer Equipment (391.1)	44,816	20.00%	5,094	42
Transportation Equipment (392)	249,674	14.30%	59,134	43
Stores Equipment (393)	1,238	4.00%		44
Tools, Shop and Garage Equipment (394)	50,637	6.70%	4,701	45
Laboratory Equipment (395)	10,166	6.70%	1,168	46
Power Operated Equipment (396)	42,887	10.00%		47
Communication Equipment (397)	19,598	6.70%	1,484	48
Miscellaneous Equipment (398)	253	5.00%		49
Other Tangible Property (399)				50
<b>Total General Plant</b>	<u>590,915</u>		<u>83,769</u>	
<b>Total accum. prov. directly assignable</b>	<u>3,448,236</u>		<u>234,454</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)
359					0 26
	0	0	0	0	0
361					6,736 27
362					740,780 28
363					0 29
364				(104,567)	309,232 30
365				(106,209)	322,545 31
366					19,669 32
367				(69,668)	220,055 33
368					338,984 34
369				(95,222)	294,349 35
370	482				165,671 36
371					25,773 37
372					0 38
373					188,064 39
	482	0	0	(375,666)	2,631,858
390					120,433 40
391					63,401 41
391.1					49,910 42
392					308,808 43
393					1,238 44
394					55,338 45
395					11,334 46
396					42,887 47
397					21,082 48
398					253 49
399					0 50
	0	0	0	0	674,684
	482	0	0	(375,666)	3,306,542

**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			51
<b>Total accum. prov. for depreciation</b>	<b>3,448,236</b>		<b>234,454</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	482	0	0	(375,666)	<u>3,306,542</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)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
<b>Total Steam Production Plant</b>	<u>0</u>		<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
<b>Total Hydraulic Production Plant</b>	<u>0</u>		<u>0</u>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
<b>Total Other Production Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)				26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	109,587	3.90%	6,187	30
Overhead Conductors and Devices (365)	112,900	3.10%	7,186	31
Underground Conduit (366)				32
Underground Conductors and Devices (367)	76,442	3.30%	9,278	33
Line Transformers (368)				34
Services (369)	102,526	4.10%	8,219	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)				39
<b>Total Distribution Plant</b>	<u>401,455</u>		<u>30,870</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
<b>Total General Plant</b>	<u>0</u>		<u>0</u>	
<b>Total accum. prov. directly assignable</b>	<u>401,455</u>		<u>30,870</u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					115,774 30
365					120,086 31
366					0 32
367					85,720 33
368					0 34
369					110,745 35
370					0 36
371					0 37
372					0 38
373					0 39
	0	0	0	0	432,325
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	0	432,325

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
<b>Total accum. prov. for depreciation</b>	<u><u>401,455</u></u>		<u><u>30,870</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
	0	0	0	0	<u>432,325</u>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	37					37 1
7.2/12.5 kV (12kV)						0 2
14.4/24.9 kV (25kV)	1		1			2 3
<b>Other:</b>						
NONE						0 4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	6					6 5
7.2/12.5 kV (12kV)						0 6
14.4/24.9 kV (25kV)	7					7 7
<b>Other:</b>						
NONE						0 8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	22					22 9
7.2/12.5 kV (12kV)						0 10
14.4/24.9 kV (25kV)	4					4 11
<b>Other:</b>						
NONE						0 12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	6					6 13
7.2/12.5 kV (12kV)						0 14
14.4/24.9 kV (25kV)	2					2 15
<b>Other:</b>						
NONE						0 16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV						0 17
69 kV						0 18
115 kV						0 19
138 kV						0 20
<b>Other:</b>						
NONE						0 21
<b>Underground Lines</b>						
34.5 kV						0 22
69 kV						0 23
115 kV						0 24
138 kV						0 25
<b>Other:</b>						
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		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	92	7
Nonfarm		8
<b>Total</b>	<b>92</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>92</b>	<b>14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	10,987	Tuesday	01/06/2004	18:00	5,966	<b>1</b>
February	02	10,505	Wednesday	02/04/2004	08:00	5,367	<b>2</b>
March	03	9,986	Friday	03/12/2004	08:00	5,512	<b>3</b>
April	04	9,549	Thursday	04/29/2004	12:00	4,986	<b>4</b>
May	05	10,920	Thursday	05/20/2004	14:00	5,262	<b>5</b>
June	06	13,778	Tuesday	06/08/2004	15:00	5,751	<b>6</b>
July	07	14,190	Tuesday	07/20/2004	18:00	6,189	<b>7</b>
August	08	13,893	Tuesday	08/03/2004	14:00	5,888	<b>8</b>
September	09	12,777	Tuesday	09/14/2004	15:00	5,731	<b>9</b>
October	10	9,815	Friday	10/08/2004	13:00	5,264	<b>10</b>
November	11	10,444	Tuesday	11/30/2004	18:00	5,328	<b>11</b>
December	12	11,431	Monday	12/20/2004	18:00	5,948	<b>12</b>
<b>Total</b>		<b>138,275</b>				<b>67,192</b>	

**System Name** WPPI SYSTEM

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

Type of Reading	Supplier
60 minutes integrated	WPPI SYSTEM

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	67,192	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>67,192</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	63,059	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	13	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
<b>Total Used by Company</b>	<b>13</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>63,072</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	4,120	25
<b>Total Energy Losses</b>	<b>4,120</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.1317%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>67,192</b>	<b>28</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	2,955	23,255	1
WATER HEATER	RW-1	189	454	2
<b>Total Sales for Residential Sales</b>		<b>3,144</b>	<b>23,709</b>	
<b>Commercial &amp; Industrial</b>				
INTERDEPARTMENTAL	CG-1	3	306	3
SMALL COMMERCIAL	CG-1	363	8,567	4
INDUSTRIAL A	CP-1	35	10,620	5
INDUSTRIAL B	CP-2	9	9,719	6
INDUSTRIAL C	CP-3	2	9,765	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>412</b>	<b>38,977</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC & PRIVATE STREET LIGHTING	MS-1	64	373	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>64</b>	<b>373</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,620</b>	<b>63,059</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		1,832,980	(66,255)	<b>1,766,725</b>	<b>1</b>
		30,461	(1,095)	<b>29,366</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>1,863,441</b>	<b>(67,350)</b>	<b>1,796,091</b>	
		21,143	(755)	<b>20,388</b>	<b>3</b>
		677,680	(25,142)	<b>652,538</b>	<b>4</b>
36,092	48,890	661,977	(31,495)	<b>630,482</b>	<b>5</b>
27,091	31,948	585,437	(25,934)	<b>559,503</b>	<b>6</b>
26,730	33,433	558,813	(28,635)	<b>530,178</b>	<b>7</b>
<b>89,913</b>	<b>114,271</b>	<b>2,505,050</b>	<b>(111,961)</b>	<b>2,393,089</b>	
		74,763	(927)	<b>73,836</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>74,763</b>	<b>(927)</b>	<b>73,836</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>89,913</b>	<b>114,271</b>	<b>4,443,254</b>	<b>(180,238)</b>	<b>4,263,016</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM				1
Point of Delivery	EAST EDGE OF TOWN				2
Type of Power Purchased (firm, dump, etc.)	AC				3
Voltage at Which Delivered	24900				4
Point of Metering	EAST EDGE OF TOWN				5
Total of 12 Monthly Maximum Demands -- kW	138,275				6
Average load factor	<b>66.5658%</b>				7
Total Cost of Purchased Power	3,124,464				8
Average cost per kWh	<b>0.0465</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	2,879	3,086			12
February	2,618	2,749			13
March	2,878	2,635			14
April	2,591	2,395			15
May	2,501	2,761			16
June	3,052	2,699			17
July	3,098	3,091			18
August	3,047	2,841			19
September	2,908	2,823			20
October	2,591	2,673			21
November	2,680	2,648			22
December	3,037	2,911			23
<b>Total kWh (000)</b>	<b>33,880</b>	<b>33,312</b>			24

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

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

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NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	DOWNTOWN	EASTSIDE	PINE ST	SWHLS RD		1
Voltage--High Side	24,900	24,900	24,900	24,900		2
Voltage--Low Side	4,160	4,160	4,160	4,160		3
Num. Main Transformers in Operation	1	1	1	1		4
Total Capacity of Transformers in kVA	5,000	5,000	5,000	1,500		5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Total Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,797	1,089	84,458	1
Acquired during year	100	36	4,230	2
<b>Total</b>	<b>3,897</b>	<b>1,125</b>	<b>88,688</b>	<b>3</b>
Retired during year	22	5	65	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>3,875</b>	<b>1,120</b>	<b>88,623</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	3,769	992	79,340	8
In utility's use	18	17	2,255	9
				10
Locked meters on customers' premises				11
In stock	88	111	7,028	12
<b>Total end of year</b>	<b>3,875</b>	<b>1,120</b>	<b>88,623</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	8	6,528	1
Other	150	2	1,728	2
Other	500	2	1,080	3
Other	1,500	2	3,600	4
Sodium Vapor	100	498	37,973	5
Sodium Vapor	150	43	2,160	6
Sodium Vapor	250	3	251,292	7
Sodium Vapor	400	1	3,888	8
<b>Total</b>		<b>559</b>	<b>308,249</b>	
<b>Ornamental</b>				
Sodium Vapor	70	56	20,160	9
Sodium Vapor	100	11	5,676	10
Sodium Vapor	150	32	27,648	11
<b>Total</b>		<b>99</b>	<b>53,484</b>	
<b>Other</b>				
NONE		0		12
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

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

Acct 587 - with new account numbering, these amounts were charged to other accounts in the past

Acct 902 - Reallocation of labor between electric & water

Acct 583 - with new account numbering, these amounts were charged to other accounts in the past

Acct 926 - reallocation of expenses between electric & water

Acct 923 - engineering study done in '03 and only minimal engineering in '04

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

If Adjustments for any account are nonzero, please explain.

Acct 364 - set up regulatory liability

Acct 365 - set up regulatory liability

Acct 367 - set up regulatory liability

Acct 369 - set up regulatory liability

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