



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF OCONOMOWOC UTILITIES

---

Principal Office: 174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066-0027

---

For the Year Ended: DECEMBER 31, 2004

---

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



## TABLE OF CONTENTS

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

## TABLE OF CONTENTS

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

---

## IDENTIFICATION AND OWNERSHIP

---

**Exact Utility Name:** CITY OF OCONOMOWOC UTILITIES

**Utility Address:** 174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066-0027

**When was utility organized?** 12/31/1900

**Report any change in name:**

**Effective Date:**

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

---

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

---

**Name:** MR MARK MOLITOR

**Title:** OFFICE SUPERVISOR

**Office Address:**

174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066

**Telephone:** (262) 569 - 3226

**Fax Number:** (262) 569 - 3238

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

---

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

---

**Name:** MR. THOMAS KARMAN CPA

**Title:** PARTNER

**Office Address:** SCHENCK & ASSOCIATES

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**E-mail Address:** karmant@schencksolutions.com

---

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

---

**Name:** MR. JOE SNYDER

**Title:** CHAIRMAN OF UTILITY COMMITTEE

**Office Address:**

1042 LEXINGTON DRIVE  
OCONOMOWOC, WI 53066

**Telephone:** (262) 567 - 1441

**Fax Number:**

**E-mail Address:**

---

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

### IDENTIFICATION AND OWNERSHIP

---

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

---

**Name:** MR. THOMAS KARMAN CPA

**Title:** PARTNER

**Office Address:** SCHENCK & ASSOCIATES

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**E-mail Address:** karmant@schencksolutions.com

**Date of most recent audit report:** 3/12/2004

**Period covered by most recent audit:** 1/1/2004-12/31/2004

---

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

---

**Name:** MR DENNIS BEDNARSKI

**Title:** TECHNICAL OPERATIONS MANAGER

**Office Address:**

P.O. BOX 27

OCONOMOWOC, WI 53066

**Telephone:** (262) 569 - 3197

**Fax Number:** (262) 569 - 2164

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

---

**Name:** MR MARK FRYE

**Title:** UTILITY COORDINATOR

**Office Address:**

P.O. BOX 27

OCONOMOWOC, WI 53033

**Telephone:** (262) 569 - 3198

**Fax Number:** (262) 569 - 2164

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

---

**Name:** MS SARAH KITSEMBEL

**Title:** FINANCE DIRECTOR

**Office Address:**

P.O. BOX 27

OCONOMOWOC, WI 53066

**Telephone:** (262) 569 - 3234

**Fax Number:** (262) 569 - 3238

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

### IDENTIFICATION AND OWNERSHIP

---

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

---

**Name:** MS. DIANE GARD

**Title:** CITY ADMINISTRATOR / TREASURER

**Office Address:**

P.O. BOX 27

OCONOMOWOC, WI 53066

**Telephone:** (262) 569 - 2183

---

**Name of utility commission/committee:** OCONOMOWOC UTILITY COMMITTEE

---

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

MR SCOTT ANTONNEAU, ALDERMAN

MR JOHN GROSS, ALDERMAN

MR JOE SNYDER, ALDERMAN

---

**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:** [REDACTED]

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

---

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

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	13,918,449	12,974,391	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	11,332,823	10,531,529	2
Depreciation Expense (403)	827,191	717,341	3
Amortization Expense (404-407)	31,764	31,764	4
Taxes (408)	663,816	644,974	5
<b>Total Operating Expenses</b>	<b>12,855,594</b>	<b>11,925,608</b>	
<b>Net Operating Income</b>	<b>1,062,855</b>	<b>1,048,783</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,062,855</b>	<b>1,048,783</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	89,531	71,317	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	285,484	212,417	10
Miscellaneous Nonoperating Income (421)	1,782,771	363,928	11
<b>Total Other Income</b>	<b>2,157,786</b>	<b>647,662</b>	
<b>Total Income</b>	<b>3,220,641</b>	<b>1,696,445</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(118,583)	0	12
Other Income Deductions (426)	270,335	247,967	13
<b>Total Miscellaneous Income Deductions</b>	<b>151,752</b>	<b>247,967</b>	
<b>Income Before Interest Charges</b>	<b>3,068,889</b>	<b>1,448,478</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	83,064	90,295	14
Amortization of Debt Discount and Expense (428)	1,680	1,680	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	15,474	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>100,218</b>	<b>91,975</b>	
<b>Net Income</b>	<b>2,968,671</b>	<b>1,356,503</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	28,259,723	18,951,105	20
Balance Transferred from Income (433)	2,968,671	1,356,503	21
Miscellaneous Credits to Surplus (434)	0	8,027,115	22
Miscellaneous Debits to Surplus--Debit (435)	75,000	75,000	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>31,153,394</b>	<b>28,259,723</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	13,918,449		13,918,449	1
<b>Total (Acct. 400):</b>	<b>13,918,449</b>	<b>0</b>	<b>13,918,449</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	11,332,823		11,332,823	2
<b>Total (Acct. 401-402):</b>	<b>11,332,823</b>	<b>0</b>	<b>11,332,823</b>	
<b>Depreciation Expense (403):</b>				
Derived	827,191		827,191	3
<b>Total (Acct. 403):</b>	<b>827,191</b>	<b>0</b>	<b>827,191</b>	
<b>Amortization Expense (404-407):</b>				
Derived	31,764		31,764	4
<b>Total (Acct. 404-407):</b>	<b>31,764</b>	<b>0</b>	<b>31,764</b>	
<b>Taxes (408):</b>				
Derived	663,816		663,816	5
<b>Total (Acct. 408):</b>	<b>663,816</b>	<b>0</b>	<b>663,816</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>1,062,855</b>	<b>0</b>	<b>1,062,855</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	89,531		89,531	8
<b>Total (Acct. 415-416):</b>	<b>89,531</b>	<b>0</b>	<b>89,531</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
WATER UTILITY	126,993	0	126,993	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
ELECTRIC UTILITY	158,491	0	158,491 12
<b>Total (Acct. 419):</b>	<b>285,484</b>	<b>0</b>	<b>285,484</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	1,482,275	1,482,275 13
Contributed Plant - Electric	[REDACTED]	300,496	300,496 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,782,771</b>	<b>1,782,771</b>
<b>TOTAL OTHER INCOME:</b>	<b>375,015</b>	<b>1,782,771</b>	<b>2,157,786</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(118,583)	[REDACTED]	(118,583) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(118,583)</b>	<b>0</b>	<b>(118,583)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	133,265	133,265 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	134,891	134,891 19
INTEREST PAID ON DEPOSITS	2,179	0	2,179 20
<b>Total (Acct. 426):</b>	<b>2,179</b>	<b>268,156</b>	<b>270,335</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(116,404)</b>	<b>268,156</b>	<b>151,752</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	83,064	[REDACTED]	83,064 21
<b>Total (Acct. 427):</b>	<b>83,064</b>	<b>0</b>	<b>83,064</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	1,680	[REDACTED]	1,680 22
<b>Total (Acct. 428):</b>	<b>1,680</b>	<b>0</b>	<b>1,680</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	15,474	[REDACTED]	15,474 24
<b>Total (Acct. 430):</b>	<b>15,474</b>	<b>0</b>	<b>15,474</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>100,218</b>	<b>0</b>	<b>100,218</b>
<b>NET INCOME:</b>	<b>1,454,056</b>	<b>1,514,615</b>	<b>2,968,671</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	20,115,973	8,143,750	28,259,723 27
<b>Total (Acct. 216):</b>	<b>20,115,973</b>	<b>8,143,750</b>	<b>28,259,723</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,454,056	1,514,615	2,968,671 28
<b>Total (Acct. 433):</b>	<b>1,454,056</b>	<b>1,514,615</b>	<b>2,968,671</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
MISCELLANEOUS TRANSFER TO MUNICIPALITY	75,000	0	75,000 30
<b>Total (Acct. 435)--Debit:</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>21,495,029</b>	<b>9,658,365</b>	<b>31,153,394</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)		89,531			89,531	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>89,531</b>	<b>0</b>	<b>0</b>	<b>89,531</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,623,378	12,295,071	0	0	13,918,449	1
Less: interdepartmental sales	686	77,537	0	0	78,223	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	486	22,839			23,325	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,622,206</b>	<b>12,194,695</b>	<b>0</b>	<b>0</b>	<b>13,816,901</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	290,667	5,134	295,801	1
Electric operating expenses	568,467	16,856	585,323	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		15,640	15,640	8
Electric utility plant accounts		189,387	189,387	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	227,017	(227,017)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,086,151</b>	<b>0</b>	<b>1,086,151</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	8.1	1
Electric	19.7	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)	45,416,934	39,368,187	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	14,501,282	15,972,419	2
<b>Net Utility Plant</b>	<b>30,915,652</b>	<b>23,395,768</b>	
Utility Plant Acquisition Adjustments (117-118)	281,775	313,539	3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>31,197,427</b>	<b>23,709,307</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)	94,103	0	7
Other Investments (124)	1,839,239	2,057,228	8
Special Funds (125-128)	1,508,239	1,351,583	9
<b>Total Other Property and Investments</b>	<b>3,441,581</b>	<b>3,408,811</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			10
Special Deposits (132-134)	59,230	48,324	11
Working Funds (135)	300	300	12
Temporary Cash Investments (136)	6,405,738	7,724,485	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,258,694	1,044,949	15
Other Accounts Receivable (143)	89,005	83,405	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	21,245	100,026	18
Materials and Supplies (151-163)	535,434	492,694	19
Prepayments (165)	393,053	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>8,762,699</b>	<b>9,494,183</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	4,763	6,443	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>4,763</b>	<b>6,443</b>	
<b>Total Assets and Other Debits</b>	<b>43,406,470</b>	<b>36,618,744</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)	4,629,663	3,925,485	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	31,153,394	28,259,723	28
<b>Total Proprietary Capital</b>	<b>35,783,057</b>	<b>32,185,208</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	385,000	500,000	29
Advances from Municipality (223)	392,323	0	30
Other Long-Term Debt (224)	1,157,638	1,199,006	31
<b>Total Long-Term Debt</b>	<b>1,934,961</b>	<b>1,699,006</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,041,207	979,559	33
Payables to Municipality (233)	1,000	0	34
Customer Deposits (235)	32,925	30,489	35
Taxes Accrued (236)	544,214	522,906	36
Interest Accrued (237)	20,288	6,209	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
<b>Total Current and Accrued Liabilities</b>	<b>1,639,634</b>	<b>1,539,163</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	1,650,004	1,058,777	43
Other Deferred Credits (253)	2,398,814	136,590	44
<b>Total Deferred Credits</b>	<b>4,048,818</b>	<b>1,195,367</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>43,406,470</b>	<b>36,618,744</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	15,025,329	0	0	24,342,858	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)	9,635,285	0	0	21,585,424	2
Utility Plant in Service - Contributed Plant (101.2)	8,427,986	0	0	4,080,744	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)	7,718				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	934,263			745,514	9
<b>Total Utility Plant</b>	<b>19,005,252</b>	<b>0</b>	<b>0</b>	<b>26,411,682</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,335,460	0	0	9,303,219	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,092,643	0	0	1,769,960	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>3,428,103</b>	<b>0</b>	<b>0</b>	<b>11,073,179</b>	
<b>Net Utility Plant</b>	<b>15,577,149</b>	<b>0</b>	<b>0</b>	<b>15,338,503</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>	3,035,632	10,317,839			<b>13,353,471</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	204,868	622,323			<b>827,191</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	21,765				<b>21,765</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Clearing Accounts	5,340	50,436			<b>55,776</b>	<b>9</b>
Salvage	2	2,489			<b>2,491</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>231,975</b>	<b>675,248</b>	<b>0</b>	<b>0</b>	<b>907,223</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	93,242	154,165			<b>247,407</b>	<b>18</b>
Cost of removal	0	2,953			<b>2,953</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	838,905	1,532,750			<b>2,371,655</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>932,147</b>	<b>1,689,868</b>	<b>0</b>	<b>0</b>	<b>2,622,015</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,335,460</b>	<b>9,303,219</b>	<b>0</b>	<b>0</b>	<b>11,638,679</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>	959,378	1,659,570			<b>2,618,948</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	133,265	134,891			<b>268,156</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>133,265</b>	<b>134,891</b>	<b>0</b>	<b>0</b>	<b>268,156</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	24,501			<b>24,501</b>	<b>18</b>
Cost of removal	0	0			<b>0</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>0</b>	<b>24,501</b>	<b>0</b>	<b>0</b>	<b>24,501</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,092,643</b>	<b>1,769,960</b>	<b>0</b>	<b>0</b>	<b>2,862,603</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>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</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	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			487,438		487,438	429,002	3
<b>Total Electric Utility</b>					<b>487,438</b>	<b>429,002</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	487,438	429,002	1
Water utility (154)	47,996	63,692	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>535,434</b>	<b>492,694</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 Water Revenue Bonds	1,680	428	4,763	1
<b>Total</b>			<u><u>4,763</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**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	3,925,485	1
<b>Changes during year (explain):</b>		
MUNICIPAL CONTRIBUTIONS FOR WATER PLANT	704,178	2
<b>Balance end of year</b>	<b><u>4,629,663</u></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 Water Refunding Revenue Bonds	11/01/1997	11/01/2007	5.00%	385,000	1
<b>Total Bonds (Account 221):</b>				<b>385,000</b>	
Total Reacquired Bonds (Account 222)				0	2
<b>Net amount of bonds outstanding December 31:</b>				<b><u>385,000</u></b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
STATE TRUST FUND LOAN - WATER	04/01/2004	03/15/2024	5.25%	113,523	1
STATE TRUST FUND LOAN - ELECTRIC	04/01/2004	03/15/2024	5.25%	278,800	2
<b>Total for Account 223</b>				<b>392,323</b>	
<b>Other Long-Term Debt (224)</b>					
Water Utility Note due to Electric Utility	06/01/2002	12/31/2021	5.25%	1,157,638	3
<b>Total for Account 224</b>				<b>1,157,638</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	522,906	1
<b>Accruals:</b>		
Charged water department expense	227,886	2
Charged electric department expense	435,930	3
Charged sewer department expense	6,785	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>670,601</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	522,906	6
Social Security taxes	65,525	7
PSC Remainder Assessment	14,933	8
<b>Other (explain):</b>		
WI Gross Receipts Tax	45,929	9
<b>Total payments and other debits</b>	<b>649,293</b>	
<b>Balance end of year</b>	<b>544,214</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>					
NONE	0			0	1
1997 Water Revenue Bonds	6,209	20,652	22,047	4,814	2
<b>Subtotal</b>	<b>6,209</b>	<b>20,652</b>	<b>22,047</b>	<b>4,814</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN - WATER	0	4,478		4,478	3
STATE TRUST FUND LOAN - ELECTRIC		10,996		10,996	4
<b>Subtotal</b>	<b>0</b>	<b>15,474</b>	<b>0</b>	<b>15,474</b>	
<b>Other Long-Term Debt (224)</b>					
Water utility note due electric utility	0	62,412	62,412	0	5
<b>Subtotal</b>	<b>0</b>	<b>62,412</b>	<b>62,412</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,209</b>	<b>98,538</b>	<b>84,459</b>	<b>20,288</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>		
INVESTMENT IN MUNICIPAL TELECOMMUNICATIONS STUDY	94,103	1
<b>Total (Acct. 123):</b>	<b>94,103</b>	
<b>Other Investments (124):</b>		
ELECTRIC UNTILTY NOTE DUE FROM WATER UTILITY	1,157,638	2
IMPACT FEES	678,476	3
WATER - SPECIAL ASSESSMENTS	3,125	4
<b>Total (Acct. 124):</b>	<b>1,839,239</b>	
<b>Sinking Funds (125):</b>		
WATER REVENUE BOND RESERVE	102,000	5
WATER REVENUE BOND REDEMPTION	94,814	6
<b>Total (Acct. 125):</b>	<b>196,814</b>	
<b>Depreciation Fund (126):</b>		
WATER DEPRECIATION FUND	110,000	7
<b>Total (Acct. 126):</b>	<b>110,000</b>	
<b>Other Special Funds (128):</b>		
CASH ADVANCE FOR CONSTRUCTION	1,201,425	8
<b>Total (Acct. 128):</b>	<b>1,201,425</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
CUSTOMER DEPOSITS	59,230	10
<b>Total (Acct. 134):</b>	<b>59,230</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	176,831	12
Electric	1,081,863	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>1,258,694</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	89,005	16

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work		17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 143):</b>	<b>89,005</b>	
<b>Receivables from Municipality (145):</b>		
WATER - AMOUNT ON TAX ROLL	7,173	19
ELECTRIC - DUE FROM MUNICIPALITY	14,072	20
<b>Total (Acct. 145):</b>	<b>21,245</b>	
<b>Prepayments (165):</b>		
ELECTRIC	730	21
MISC DEF DEBIT FOR UNFUNDED PENSION PAYMENT - WATER	113,523	22
MISC DEF DEBIT FOR UNFUNDED PENSION PAYMENT - ELECTRIC	278,800	23
<b>Total (Acct. 165):</b>	<b>393,053</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		25
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		26
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		28
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
ELECTRIC DUE TO MUNICIPALITY	1,000	29
<b>Total (Acct. 233):</b>	<b>1,000</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,253,072	30
PUBLIC BENEFITS PROGRAM	145,742	31
<b>Total (Acct. 253):</b>	<b>2,398,814</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,843,260	21,041,989	0	0	29,885,249	1
Materials and Supplies	55,844	458,220	0	0	514,064	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,685,546	9,810,529	0	0	12,496,075	4
Customer Advances for Construction					0	5
Regulatory Liability	398,480	728,056	0	0	1,126,536	6
					0	7
<b>Average Net Rate Base</b>	<b>5,815,078</b>	<b>10,961,624</b>	<b>0</b>	<b>0</b>	<b>16,776,702</b>	
Net Operating Income	360,739	702,116	0	0	1,062,855	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.20%</b>	<b>6.41%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.34%</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	838,905	1,532,750	0	0	2,371,655	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	41,945	76,638			118,583	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>796,960</b>	<b>1,456,112</b>	<b>0</b>	<b>0</b>	<b>2,253,072</b>	

---

**FINANCIAL SECTION FOOTNOTES**

---

**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.

Account 143 - \$89,005 represents the amount due to Water from the Sewer Utility for interfund activity.

Account 145 - Advance to Telecommunications Utility. \$94,103 represents funds advanced to the Telecommunications Utility for operations until the Utility can generate sufficient revenue.

\$14,072 for Electric represents the amount due from the Municipality for various inter fund activity.

Account 165 - The amounts of \$113,523 (Water) and \$278,800 (Electric) represents the prepaid expense allocated by the Municipality for paying off the Unfunded Pension Liability. The Utilities have corresponding debt to finance the prepaid expense.

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,557,784	1,509,680	1
<b>Total Sales of Water</b>	<b>1,557,784</b>	<b>1,509,680</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,852	2,835	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	43,669	12,296	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	19,073	16,770	6
<b>Total Other Operating Revenues</b>	<b>65,594</b>	<b>31,901</b>	
<b>Total Operating Revenues</b>	<b>1,623,378</b>	<b>1,541,581</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	43,293	386	7
Pumping Expenses (620-633)	139,674	251,540	8
Water Treatment Expenses (640-652)	78,676	68,969	9
Transmission and Distribution Expenses (660-678)	240,004	256,171	10
Customer Accounts Expenses (901-905)	46,417	43,085	11
Sales Expenses (910)	6,708	6,891	12
Administrative and General Expenses (920-932)	275,113	250,684	13
<b>Total Operation and Maintenance Expenses</b>	<b>829,885</b>	<b>877,726</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	204,868	147,419	14
Amortization Expense (404-407)		0	15
Taxes (408)	227,886	206,307	16
<b>Total Other Operating Expenses</b>	<b>432,754</b>	<b>353,726</b>	
<b>Total Operating Expenses</b>	<b>1,262,639</b>	<b>1,231,452</b>	
<b>NET OPERATING INCOME</b>	<b>360,739</b>	<b>310,129</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	7	1,677	3,496	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>7</b>	<b>1,677</b>	<b>3,496</b>	
Metered Sales to General Customers (461)				
Residential	4,548	296,394	699,066	4
Commercial	475	160,590	274,728	5
Industrial	39	55,084	77,016	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,062</b>	<b>512,068</b>	<b>1,050,810</b>	
Private Fire Protection Service (462)	129		41,202	7
Public Fire Protection Service (463)	1		429,199	8
Other Sales to Public Authorities (464)	31	18,659	32,391	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	4	87	686	12
<b>Total Sales of Water</b>	<b>5,234</b>	<b>532,491</b>	<b>1,557,784</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>
------------------------------	----------------------------------	--	-------------------------

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)	429,199	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>429,199</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,852	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,852</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENT	43,669	8
<b>Total Rents from Water Property (472)</b>	<b>43,669</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	17,776	10
<b>Other (specify):</b>		
MISCELLANEOUS	1,297	11
<b>Total Other Water Revenues (474)</b>	<b>19,073</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)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	43,293	386	10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>43,293</b>	<b>386</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	76,192	73,520	17
Pumping Labor and Expenses (624)	30,619	28,885	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	247	192	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	5,013	104,716	23
Maintenance of Power Production Equipment (632)	2,367	3,888	24
Maintenance of Pumping Equipment (633)	25,236	40,339	25
<b>Total Pumping Expenses</b>	<b>139,674</b>	<b>251,540</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	33,483	31,378	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)	36,127	35,772	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	9,066	1,819	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>78,676</b>	<b>68,969</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	14,425	13,351	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	63,193	51,804	<b>36</b>
Meter Expenses (663)	3,458	4,182	<b>37</b>
Customer Installations Expenses (664)	17,021	18,267	<b>38</b>
Miscellaneous Expenses (665)	19,002	17,316	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	15,969	15,269	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	15,325	35,876	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	60,206	65,660	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	23,897	21,112	<b>46</b>
Maintenance of Meters (676)	1,041	1,341	<b>47</b>
Maintenance of Hydrants (677)	6,467	11,993	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>240,004</b>	<b>256,171</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	10,785	10,431	<b>50</b>
Meter Reading Labor (902)	13,257	12,333	<b>51</b>
Customer Records and Collection Expenses (903)	20,394	18,714	<b>52</b>
Uncollectible Accounts (904)	486	161	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	1,495	1,446	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>46,417</b>	<b>43,085</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	6,708	6,891	<b>55</b>
<b>Total Sales Expenses</b>	<b>6,708</b>	<b>6,891</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	60,523	52,351	<b>56</b>
Office Supplies and Expenses (921)	15,959	18,601	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	32,980	20,257	<b>59</b>
Property Insurance (924)	2,765	2,384	<b>60</b>
Injuries and Damages (925)	16,580	14,165	<b>61</b>
Employee Pensions and Benefits (926)	121,957	110,370	<b>62</b>
Regulatory Commission Expenses (928)	133	110	<b>63</b>
Duplicate Charges--Credit (929)	683	979	<b>64</b>
Miscellaneous General Expenses (930)		0	<b>65</b>
Rents (931)	5,850	5,700	<b>66</b>
Maintenance of General Plant (932)	19,049	27,725	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>275,113</b>	<b>250,684</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>829,885</b>	<b>877,726</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		210,724	190,099	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,785	5,682	2
<b>Net property tax equivalent</b>		<b>203,939</b>	<b>184,417</b>	
Social Security		22,173	20,337	3
PSC Remainder Assessment		1,774	1,553	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>227,886</b>	<b>206,307</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			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.216900				3
County tax rate	mills		2.288000				4
Local tax rate	mills		5.481700				5
School tax rate	mills		9.660400				6
Voc. school tax rate	mills		1.367100				7
Other tax rate - Local	mills		0.028500				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.042600</b>				<b>10</b>
Less: state credit	mills		1.098000				11
<b>Net tax rate</b>	mills		<b>17.944600</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.481700</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.027500</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.028500</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.537700</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.042600</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.868458</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>17.944600</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.584133</b>				<b>21</b>
Utility Plant, Jan. 1	\$	15,025,329	15,025,329				22
Materials & Supplies	\$	63,692	63,692				23
<b>Subtotal</b>	\$	<b>15,089,021</b>	<b>15,089,021</b>				<b>24</b>
Less: Plant Outside Limits	\$	85,401	85,401				25
<b>Taxable Assets</b>	\$	<b>15,003,620</b>	<b>15,003,620</b>				<b>26</b>
Assessment Ratio	dec.		0.901231				27
<b>Assessed Value</b>	\$	<b>13,521,727</b>	<b>13,521,727</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.584133</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>210,724</b>	<b>210,724</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	137,061					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>210,724</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,575		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)	174,028		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>181,603</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	237,348		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	74,022		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	717,492		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>1,028,862</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)	72,865	2,578	23
<b>Total Water Treatment Plant</b>	<b>72,865</b>	<b>2,578</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)			7,575	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)		(17,483)	156,545	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>(17,483)</b>	<b>164,120</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(5,097)	232,251	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			74,022	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(11,279)	706,213	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>(16,376)</b>	<b>1,012,486</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(1,073)	74,370	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>(1,073)</b>	<b>74,370</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)	51,050		24
Structures and Improvements (341)	561,356	10,992	25
Distribution Reservoirs and Standpipes (342)	697,762		26
Transmission and Distribution Mains (343)	3,572,530	1,370,399	27
Fire Mains (344)	0		28
Services (345)	285,371	130,507	29
Meters (346)	839,092	66,028	30
Hydrants (348)	400,845	131,788	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,408,006</b>	<b>1,709,714</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	17,389	2,742	35
Computer Equipment (391.1)	73,610	377	36
Transportation Equipment (392)	111,597	28,771	37
Stores Equipment (393)	2,302		38
Tools, Shop and Garage Equipment (394)	57,188	7,904	39
Laboratory Equipment (395)	14,050		40
Power Operated Equipment (396)	11,628	1,650	41
Communication Equipment (397)	66,886		42
SCADA Equipment (397.1)	5,250		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>359,900</b>	<b>41,444</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,051,236</b>	<b>1,753,736</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,051,236</b>	<b>1,753,736</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)			51,050 24
Structures and Improvements (341)			572,348 25
Distribution Reservoirs and Standpipes (342)		(41,513)	656,249 26
Transmission and Distribution Mains (343)	78,767		4,864,162 27
Fire Mains (344)			0 28
Services (345)	5,770		410,108 29
Meters (346)	3,005		902,115 30
Hydrants (348)	5,700		526,933 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>93,242</b>	<b>(41,513)</b>	<b>7,982,965</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			20,131 35
Computer Equipment (391.1)			73,987 36
Transportation Equipment (392)			140,368 37
Stores Equipment (393)			2,302 38
Tools, Shop and Garage Equipment (394)			65,092 39
Laboratory Equipment (395)			14,050 40
Power Operated Equipment (396)			13,278 41
Communication Equipment (397)			66,886 42
SCADA Equipment (397.1)			5,250 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>401,344</b>
<b>Total utility plant in service directly assignable</b>	<b>93,242</b>	<b>(76,445)</b>	<b>9,635,285</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>93,242</b>	<b>(76,445)</b>	<b>9,635,285</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)	243,553		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>243,553</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	71,002		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	157,117		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>228,119</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)	14,953		23
<b>Total Water Treatment Plant</b>	<b>14,953</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)		17,483	261,036	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>17,483</b>	<b>261,036</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		5,097	76,099	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		11,279	168,396	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>16,376</b>	<b>244,495</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		1,073	16,026	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>1,073</b>	<b>16,026</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)	1,005,360		26
Transmission and Distribution Mains (343)	4,282,974	1,110,682	27
Fire Mains (344)	0		28
Services (345)	636,376	161,157	29
Meters (346)	0		30
Hydrants (348)	538,479	171,401	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,463,189</b>	<b>1,443,240</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>6,949,814</b>	<b>1,443,240</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,949,814</b>	<b>1,443,240</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)			1,005,360 26
Transmission and Distribution Mains (343)			5,393,656 27
Fire Mains (344)			0 28
Services (345)			797,533 29
Meters (346)			0 30
Hydrants (348)			709,880 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>7,906,429</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>0</b>	<b>34,932</b>	<b>8,427,986</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>34,932</b>	<b>8,427,986</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	142,997	2.90%	5,047	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>142,997</b>		<b>5,047</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	161,297	3.20%	7,595	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	74,022	4.40%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	322,018	4.40%	31,570	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>557,337</b>		<b>39,165</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	72,865	3.30%	43	17
<b>Total Water Treatment Plant</b>	<b>72,865</b>		<b>43</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	107,403	3.20%	18,139	18
Distribution Reservoirs and Standpipes (342)	495,408	1.90%	12,863	19
Transmission and Distribution Mains (343)	639,232	1.30%	54,838	20
Fire Mains (344)	0			21
Services (345)	260,687	2.90%	10,084	22
Meters (346)	358,576	5.50%	47,883	23
Hydrants (348)	143,776	2.20%	10,206	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				(49,368)	98,676	4
315					0	5
316					0	6
317					0	7
	0	0	0	(49,368)	98,676	
321				(12,425)	156,467	8
322					0	9
323					74,022	10
324					0	11
325				(46,900)	306,688	12
326					0	13
327					0	14
328					0	15
	0	0	0	(59,325)	537,177	
331					0	16
332				(6,982)	65,926	17
	0	0	0	(6,982)	65,926	
341					125,542	18
342				(48,056)	460,215	19
343	78,767		2	(410,404)	204,901	20
344					0	21
345	5,770			(171,831)	93,170	22
346	3,005				403,454	23
348	5,700			(92,939)	55,343	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>2,005,082</b>		<b>154,013</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	9,120	5.80%	1,088	27
Computer Equipment (391.1)	73,609	26.70%	50	28
Transportation Equipment (392)	62,421	13.30%	16,756	29
Stores Equipment (393)	2,302	5.80%		30
Tools, Shop and Garage Equipment (394)	39,933	5.80%	3,546	31
Laboratory Equipment (395)	9,689	5.80%	815	32
Power Operated Equipment (396)	5,361	7.50%	934	33
Communication Equipment (397)	54,192	15.00%	10,033	34
SCADA Equipment (397.1)	724	9.20%	483	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>257,351</b>		<b>33,705</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,035,632</b>		<b>231,973</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>3,035,632</b>		<b>231,973</b>	

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

<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
	93,242	0	2	(723,230)	1,342,625
390					0 26
391					10,208 27
391.1					73,659 28
392					79,177 29
393					2,302 30
394					43,479 31
395					10,504 32
396					6,295 33
397					64,225 34
397.1					1,207 35
398					0 36
399					0 37
	0	0	0	0	291,056
	93,242	0	2	(838,905)	2,335,460
					0 38
	93,242	0	2	(838,905)	2,335,460

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	56,431	2.90%	7,063	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>56,431</b>		<b>7,063</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	14,697	3.20%	2,272	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	53,813	4.40%	6,913	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>68,510</b>		<b>9,185</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	7,475	3.30%	493	17
<b>Total Water Treatment Plant</b>	<b>7,475</b>		<b>493</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	67,158	1.90%	19,102	19
Transmission and Distribution Mains (343)	465,496	1.30%	62,898	20
Fire Mains (344)	0			21
Services (345)	189,558	2.90%	20,792	22
Meters (346)	0			23
Hydrants (348)	104,750	2.20%	13,732	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					63,494 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	63,494
321					16,969 8
322					0 9
323					0 10
324					0 11
325					60,726 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	77,695
331					0 16
332					7,968 17
	0	0	0	0	7,968
341					0 18
342					86,260 19
343					528,394 20
344					0 21
345					210,350 22
346					0 23
348					118,482 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)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>826,962</b>		<b>116,524</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>959,378</b>		<b>133,265</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>959,378</b>		<b>133,265</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	943,486
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
	0	0	0	0	1,092,643
					0 38
	0	0	0	0	1,092,643

## 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			48,059	<b>48,059</b>	1
February			44,086	<b>44,086</b>	2
March			46,148	<b>46,148</b>	3
April			45,429	<b>45,429</b>	4
May			51,362	<b>51,362</b>	5
June			55,396	<b>55,396</b>	6
July			59,395	<b>59,395</b>	7
August			62,863	<b>62,863</b>	8
September			65,208	<b>65,208</b>	9
October			55,971	<b>55,971</b>	10
November			46,157	<b>46,157</b>	11
December			47,393	<b>47,393</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>627,467</b>	<b>627,467</b>	
Less: Water sold				532,491	13
Volume pumped but not sold				<b>94,976</b>	14
Volume sold as a percent of volume pumped				<b>85%</b>	15
Volume used for water production, water quality and system maintenance				35,341	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>35,341</b>	19
Volume pumped but unaccounted for				<b>59,635</b>	20
Percent of water lost				<b>10%</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.)				2,818	24
Date of maximum: 7/28/2004					25
Cause of maximum:					26
WARM AND DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				984	27
Date of minimum: 4/11/2004					28
Total KWH used for pumping for the year				969,040	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**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>	
611 E WISCONSIN AVE	1	827	10	921,600	Yes	<b>1</b>
748 E WISCONSIN AVE	2	684	12	1,915,200	Yes	<b>2</b>
611 E WISCONSIN AVE	3	735	16	1,929,600	Yes	<b>3</b>
690 LAKE BLUFF DRIVE	4	56	12	1,368,000	Yes	<b>4</b>
690 LAKE BLUFF DRIVE	6	675	16	1,440,000	Yes	<b>5</b>
1765 EXECUTIVE DRIVE	7	1,052	16	2,088,000	Yes	<b>6</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BP #1	BP #2	BP #3	1
Location	611 E WISCONSIN AVE	611 E WISCONSIN AVE	611 E WISCONSIN AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1975	1975	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,500	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	1975	1975	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SP #1	SP #2	WELL #1	14
Location	1765 EXECUTIVE DRIVE	1765 EXECUTIVE DRIVE	611 E WISCONSIN AVE	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	GOULDS	LAYNE	18
Year Installed	1996	1996	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,400	1,400	640	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	22 23
Year Installed	1996	1996	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	20	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	WELL #2	WELL #3	WELL #4	1
Location	748 E WISCONSIN AVE	611 E WISCONSIN AVE	690 LAKE BLUFF DRIVE	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	GOULDS	LAYNE	GOULDS	5
Year Installed	2004	1964	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,330	1,340	950	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	1974	2002	2002	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6	WELL #7		14
Location	690 LAKE BLUFF DRIVE	1765 EXECUTIVE DRIVE		15
Purpose	P	P		16
Destination	D	R		17
Pump Manufacturer	AMERICAN TURBINE	GOULDS		18
Year Installed	1996	1996		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	950	1,450		21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS		22 23
Year Installed	1996	1996		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	125	50		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	EAST STANDPIPE	NORTH TOWER	OLYMPIA TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	3
Year constructed	1967	2002	1976	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	153	135	143	6
Total capacity in gallons (actual)	500,000	500,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	10
Filters, type (gravity, pressure, other, 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	12
Is a corrosion control chemical used (yes, no)?	Y		Y	13
Is water fluoridated (yes, no)?	Y		Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	POWER HSE RESERVIOR	WELL #7 RESERVOIR	WEST STANDPIPE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	3
Year constructed	1932	1996	1976	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	153	6
Total capacity in gallons (actual)	150,000	133,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	WELLHOUSE		10
Filters, type (gravity, pressure, other, 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		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	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	D	4.000	38,647	0	1,050	0	<b>37,597</b>	<b>1</b>
M	D	6.000	70,904	110	8,200	0	<b>62,814</b>	<b>2</b>
M	D	8.000	156,782	21,063	2,700	0	<b>175,145</b>	<b>3</b>
M	D	10.000	51,908	0	0	0	<b>51,908</b>	<b>4</b>
M	D	12.000	61,637	15,710	0	0	<b>77,347</b>	<b>5</b>
M	D	16.000	11,217	0	0	0	<b>11,217</b>	<b>6</b>
P	D	18.000	1,536	0	0	0	<b>1,536</b>	<b>7</b>
<b>Total Within Municipality</b>			<b>392,631</b>	<b>36,883</b>	<b>11,950</b>	<b>0</b>	<b>417,564</b>	
M	D	6.000	770	0	0	0	<b>770</b>	<b>8</b>
M	D	8.000	1,430	0	0	0	<b>1,430</b>	<b>9</b>
M	D	12.000	3,250	0	0	0	<b>3,250</b>	<b>10</b>
<b>Total Outside of Municipality</b>			<b>5,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,450</b>	
<b>Total Utility</b>			<b>398,081</b>	<b>36,883</b>	<b>11,950</b>	<b>0</b>	<b>423,014</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)	
L	0.625	1,149	0	57	0	1,092		1
M	0.625	1	0	0	0	1		2
M	0.750	861	0	1	0	860		3
L	0.750	22	0	0	0	22		4
M	1.000	2,096	214	1	0	2,309	136	5
L	1.000	1	0	0	0	1		6
M	1.250	44	49	0	0	93	6	7
M	1.500	43	1	1	0	43	1	8
L	1.500	9	0	0	0	9		9
M	2.000	72	4	2	0	74		10
M	3.000	4	0	1	0	3		11
M	4.000	17	2	1	0	18		12
M	6.000	48	4	0	0	52	16	13
M	8.000	19	5	2	0	22		14
<b>Total Utility</b>		<b>4,386</b>	<b>279</b>	<b>66</b>	<b>0</b>	<b>4,599</b>	<b>159</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	2,052	0	29	0	<b>2,023</b>	13	1
0.750	2,734	240	21	0	<b>2,953</b>	252	2
1.000	154	6	4	0	<b>156</b>	8	3
1.500	91	6	1	0	<b>96</b>	18	4
2.000	67	5	1	0	<b>71</b>	5	5
2.500	0	0	0	0	<b>0</b>	0	6
3.000	24	3	0	0	<b>27</b>	1	7
4.000	9	0	0	0	<b>9</b>	0	8
6.000	6	0	0	0	<b>6</b>	0	9
<b>Total:</b>	<b>5,137</b>	<b>260</b>	<b>56</b>	<b>0</b>	<b>5,341</b>	<b>297</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	1,822	137	0	6	0	58	<b>2,023</b>	1
0.750	2,649	147	15	10	1	131	<b>2,953</b>	2
1.000	69	64	7	4	0	12	<b>156</b>	3
1.500	4	67	5	8	0	12	<b>96</b>	4
2.000	0	47	5	8	1	10	<b>71</b>	5
2.500	0	0	0	0	0	0	<b>0</b>	6
3.000	0	15	2	3	6	1	<b>27</b>	7
4.000	0	5	2	2	0	0	<b>9</b>	8
6.000	0	4	1	1	0	0	<b>6</b>	9
<b>Total:</b>	<b>4,544</b>	<b>486</b>	<b>37</b>	<b>42</b>	<b>8</b>	<b>224</b>	<b>5,341</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	12				12	1
Within Municipality	682	92	24		750	2
<b>Total Fire Hydrants</b>	<b>694</b>	<b>92</b>	<b>24</b>	<b>0</b>	<b>762</b>	
<b>Flushing Hydrants</b>						
	95				95	3
<b>Total Flushing Hydrants</b>	<b>95</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95</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:	301
Number of distribution system valves end of year:	1,097
Number of distribution valves operated during year:	40

---

## WATER OPERATING SECTION FOOTNOTES

---

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

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

Account 474 - \$17,776 represents the return on investment charged to the Sewer Utility for Meter Usage.

---

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

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

Account 614 - Additional expense represents \$43,074 incurred for bore testing at potential well sites.

Account 631 - The decrease in the account is the result of a large expense incurred in 2003 for the cleanup of contaminated soil at Well #2.

Account 633 - The decrease in the account is the result of a decrease in maintenance expenses for pumping equipment. In 2003 the Utility had special repairs that were made to the pumping equipment at Well #2, Well #4 and Well #7.

Account 662 - The increase in this account is due to increased wages charged to this account in 2004.

Account 672 - The decrease in this account is due to a one time charge in 2003 of \$9,000 to repair rectifiers at our east and west standpipes.

Account 923 - The increase in this account is due to an increase in charges for outside engineering fees incurred in 2004.

---

### Property Tax Equivalent (Water) (Page W-07)

#### General footnotes

Tax rate "other" represents our Lake Management District assessment.

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Tax rate "other" represents our Lake Management District assessment.

---

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to record items that were transferred to the Contributed Plant Accounts

---

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to record items reclassified to Contributed Plant.

---

## WATER OPERATING SECTION FOOTNOTES

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

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

Adjustments are to reduce accumulated depreciation by the amount in the Misc Deferred Credit account for the 2003 allocation of accumulated depreciation to the Contributed Plant.

### Water Mains (Page W-21)

**General footnotes**

Main additions in 2004 were financed by the Municipal TIF in the amount of \$949,107, Utility Financed projects totaled \$400,856, Developer Contributions in the amount of \$1,110,682. No amounts were assessed.

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

Main additions in 2004 were financed by the Municipal TIF in the amount of \$949,107, Utility Financed projects totaled \$400,856, Developer Contributions in the amount of \$1,110,682. No amounts were assessed.

### Water Services (Page W-22)

**General footnotes**

Additions in 2004 were financed by the following sources: Municipal TIF \$130,507, Developer contributions \$155,365 and special assessments of \$5,792.

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

Additions in 2004 were financed by the following sources: Municipal TIF \$130,507, Developer contributions \$155,365 and special assessments of \$5,792.

### Meters (Page W-23)

**If Tested During Year column total is zero, please explain.**

New construction and watermain relay projects used up the available man hours available for testing the 6" water meters and they were not tested in 2004. We will be testing the 6" meters in 2005.

**Explain program for replacing or testing meters 1" or smaller.**

New construction and watermain relay projects used up the available man hours available for testing. The Utility will be allocating more hours to testing in future years.

**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.**

Yes

### Hydrants and Distribution System Valves (Page W-24)

**General footnotes**

System valves are operated when flushing the mains twice a year, when isolating a section of main for repairs or whenever there is available time.

**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)	12,249,039	11,385,411	1
<b>Total Sales of Electricity</b>	<b>12,249,039</b>	<b>11,385,411</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	25,401	23,737	2
Miscellaneous Service Revenues (451)	425	1,245	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	17,993	20,175	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,213	2,242	7
<b>Total Other Operating Revenues</b>	<b>46,032</b>	<b>47,399</b>	
<b>Total Operating Revenues</b>	<b>12,295,071</b>	<b>11,432,810</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	9,357,664	8,508,415	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	355,603	387,480	10
Customer Accounts Expenses (901-905)	196,305	166,625	11
Sales Expenses (911-916)	14,312	33,850	12
Administrative and General Expenses (920-932)	579,054	557,433	13
<b>Total Operation and Maintenance Expenses</b>	<b>10,502,938</b>	<b>9,653,803</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	622,323	569,922	14
Amortization Expense (404-407)	31,764	31,764	15
Taxes (408)	435,930	438,667	16
<b>Total Other Expenses</b>	<b>1,090,017</b>	<b>1,040,353</b>	
<b>Total Operating Expenses</b>	<b>11,592,955</b>	<b>10,694,156</b>	
<b>NET OPERATING INCOME</b>	<b>702,116</b>	<b>738,654</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	25,401	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>25,401</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECT FEES	425	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>425</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 RENT	17,993	5
<b>Total Rent from Electric Property (454)</b>	<b>17,993</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALE OF SCRAP, SALES TAX DISCOUNT AND NSF FEES	2,213	7
<b>Total Other Electric Revenues (456)</b>	<b>2,213</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	9,357,664	8,508,415	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
<b>Total Other Power Supply Expenses</b>	<b>9,357,664</b>	<b>8,508,415</b>	
<b>Total Power Production Expenses</b>	<b>9,357,664</b>	<b>8,508,415</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	44,750	38,004	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)		0	51
Station Expenses (582)	26,142	27,833	52
Overhead Line Expenses (583)	1,247	503	53
Underground Line Expenses (584)	415	264	54
Street Lighting and Signal System Expenses (585)	502	978	55
Meter Expenses (586)	31,648	34,175	56
Customer Installations Expenses (587)	2,110	1,849	57
Miscellaneous Distribution Expenses (588)	34,756	33,200	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	29,383	27,890	60
Maintenance of Structures (591)	38	72	61
Maintenance of Station Equipment (592)	20,746	50,568	62
Maintenance of Overhead Lines (593)	45,504	46,152	63
Maintenance of Underground Lines (594)	84,778	96,191	64
Maintenance of Line Transformers (595)	9,193	0	65
Maintenance of Street Lighting and Signal Systems (596)	18,566	5,926	66
Maintenance of Meters (597)	4,546	22,826	67
Maintenance of Miscellaneous Distribution Plant (598)	1,279	1,049	68
<b>Total Distribution Expenses</b>	<b>355,603</b>	<b>387,480</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	21,570	20,862	69
Meter Reading Expenses (902)	42,793	40,708	70
Customer Records and Collection Expenses (903)	98,387	91,474	71
Uncollectible Accounts (904)	22,839	3,180	72
Miscellaneous Customer Accounts Expenses (905)	10,716	10,401	73
<b>Total Customer Accounts Expenses</b>	<b>196,305</b>	<b>166,625</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	14,312	33,850	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)		0	77
<b>Total Sales Expenses</b>	<b>14,312</b>	<b>33,850</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	162,895	152,225	78
Office Supplies and Expenses (921)	55,725	53,155	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	31,809	45,876	81
Property Insurance (924)	10,925	8,916	82
Injuries and Damages (925)	36,980	31,058	83
Employee Pensions and Benefits (926)	229,319	202,900	84
Regulatory Commission Expenses (928)	153	0	85
Duplicate Charges -- Credit (929)	14,878	13,776	86
Miscellaneous General Expenses (930)	0	9,165	87
Rents (931)	11,700	11,400	88
Maintenance of General Plant (932)	54,426	56,514	89
<b>Total Administrative and General Expenses</b>	<b>579,054</b>	<b>557,433</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>10,502,938</b>	<b>9,653,803</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		333,490	332,807	1
Social Security		43,352	41,915	2
Wisconsin Gross Receipts Tax		45,929	50,626	3
PSC Remainder Assessment		13,159	13,319	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>435,930</u></b>	<b><u>438,667</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			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.216900				3
County tax rate	mills		2.288000				4
Local tax rate	mills		5.481700				5
School tax rate	mills		9.660400				6
Voc. school tax rate	mills		1.367100				7
Other tax rate - Local	mills		0.028500				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.042600</b>				<b>10</b>
Less: state credit	mills		1.098000				11
<b>Net tax rate</b>	mills		<b>17.944600</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.481700</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.027500</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.028500</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.537700</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.042600</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.868458</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>17.944600</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.584133</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>24,342,858</b>	24,342,858				22
Materials & Supplies	\$	<b>429,002</b>	429,002				23
<b>Subtotal</b>	\$	<b>24,771,860</b>	<b>24,771,860</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,027,336</b>	1,027,336				25
<b>Taxable Assets</b>	\$	<b>23,744,524</b>	<b>23,744,524</b>				<b>26</b>
Assessment Ratio	dec.		0.901231				27
<b>Assessed Value</b>	\$	<b>21,399,301</b>	<b>21,399,301</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.584133</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>333,490</b>	<b>333,490</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	320,828					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>333,490</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)	123,062		34
Structures and Improvements (361)	2,468,199	12,890	35
Station Equipment (362)	3,943,457	27,959	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	371,367	11,393	38
Overhead Conductors and Devices (365)	489,001	22,564	39
Underground Conduit (366)	819,372	191,056	40
Underground Conductors and Devices (367)	5,499,225	499,189	41
Line Transformers (368)	2,500,118	168,270	42
Services (369)	1,190,714	1,721	43
Meters (370)	767,378	34,151	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	55,969		46
Street Lighting and Signal Systems (373)	800,635	1,551	47
<b>Total Distribution Plant</b>	<b>19,028,497</b>	<b>970,744</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	5,506		49
Office Furniture and Equipment (391)	85,272	5,488	50
Computer Equipment (391.1)	196,587	9,091	51
Transportation Equipment (392)	432,272	173,928	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	159,914	10,066	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)			123,062 34
Structures and Improvements (361)			2,481,089 35
Station Equipment (362)			3,971,416 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	8,897		373,863 38
Overhead Conductors and Devices (365)	11,530		500,035 39
Underground Conduit (366)	837		1,009,591 40
Underground Conductors and Devices (367)	43,639		5,954,775 41
Line Transformers (368)	47,742		2,620,646 42
Services (369)	12,227		1,180,208 43
Meters (370)	14,439		787,090 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			55,969 46
Street Lighting and Signal Systems (373)	3,055		799,131 47
<b>Total Distribution Plant</b>	<b>142,366</b>	<b>0</b>	<b>19,856,875</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			5,506 49
Office Furniture and Equipment (391)			90,760 50
Computer Equipment (391.1)			205,678 51
Transportation Equipment (392)	11,799		594,401 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			169,980 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	71,013	1,669	<b>55</b>
Power Operated Equipment (396)	436,921	70,049	<b>56</b>
Communication Equipment (397)	82,572		<b>57</b>
Miscellaneous Equipment (398)	0		<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>1,470,057</b>	<b>270,291</b>	
<b>Total utility plant in service directly assignable</b>	<b>20,498,554</b>	<b>1,241,035</b>	
 Common Utility Plant Allocated to Electric Department	 0		 <b>60</b>
 <b>Total utility plant in service</b>	 <b>20,498,554</b>	 <b>1,241,035</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)			72,682 55
Power Operated Equipment (396)			506,970 56
Communication Equipment (397)			82,572 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>11,799</b>	<b>0</b>	<b>1,728,549</b>
<b>Total utility plant in service directly assignable</b>	<b>154,165</b>	<b>0</b>	<b>21,585,424</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>154,165</b>	<b>0</b>	<b>21,585,424</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.
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)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	86	6,992	38
Overhead Conductors and Devices (365)	278,619	591	39
Underground Conduit (366)	4,820	10,326	40
Underground Conductors and Devices (367)	2,826,057	254,702	41
Line Transformers (368)	0		42
Services (369)	676,612	4,333	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)	26,691	15,416	47
<b>Total Distribution Plant</b>	<b>3,812,885</b>	<b>292,360</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)			7,078 38
Overhead Conductors and Devices (365)			279,210 39
Underground Conduit (366)			15,146 40
Underground Conductors and Devices (367)	24,501		3,056,258 41
Line Transformers (368)			0 42
Services (369)			680,945 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)			42,107 47
<b>Total Distribution Plant</b>	<u>24,501</u>	<u>0</u>	<u>4,080,744</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>3,812,885</b>	<b>292,360</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>3,812,885</b>	<b>292,360</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>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>24,501</u>	<u>0</u>	<u>4,080,744</u>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<u>24,501</u>	<u>0</u>	<u>4,080,744</u>

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	591,823	2.13%	52,710	27
Station Equipment (362)	1,893,767	2.86%	113,183	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	171,202	3.71%	13,884	30
Overhead Conductors and Devices (365)	453,175	3.79%	18,742	31
Underground Conduit (366)	335,367	2.50%	22,862	32
Underground Conductors and Devices (367)	3,142,383	3.33%	190,709	33
Line Transformers (368)	1,041,880	3.23%	81,384	34
Services (369)	825,786	3.67%	43,507	35
Meters (370)	185,890	3.13%	24,328	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	55,004	14.29%	214	38
Street Lighting and Signal Systems (373)	371,843	3.33%	26,636	39
<b>Total Distribution Plant</b>	<b>9,068,120</b>		<b>588,159</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	3,836	8.33%	459	40
Office Furniture and Equipment (391)	68,816	8.33%	1,781	41
Computer Equipment (391.1)	140,348	15.00%	15,434	42
Transportation Equipment (392)	432,272	15.00%	13,045	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	123,828	6.25%	10,309	45
Laboratory Equipment (395)	46,042	6.67%	4,792	46
Power Operated Equipment (396)	383,126	15.00%	33,140	47
Communication Equipment (397)	51,451	6.67%	5,640	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>1,249,719</b>		<b>84,600</b>	
<b>Total accum. prov. directly assignable</b>	<b>10,317,839</b>		<b>672,759</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
361					644,533 27
362					2,006,950 28
363					0 29
364	8,897	427			175,762 30
365	11,530	2,526		(159,642)	298,219 31
366	837				357,392 32
367	43,639			(1,086,063)	2,203,390 33
368	47,742				1,075,522 34
369	12,227			(287,045)	570,021 35
370	14,439				195,779 36
371					0 37
372					55,218 38
373	3,055				395,424 39
	<b>142,366</b>	<b>2,953</b>	<b>0</b>	<b>(1,532,750)</b>	<b>7,978,210</b>
390					4,295 40
391					70,597 41
391.1					155,782 42
392	11,799		2,489		436,007 43
393					0 44
394					134,137 45
395					50,834 46
396					416,266 47
397					57,091 48
398					0 49
399					0 50
	<b>11,799</b>	<b>0</b>	<b>2,489</b>	<b>0</b>	<b>1,325,009</b>
	<b>154,165</b>	<b>2,953</b>	<b>2,489</b>	<b>(1,532,750)</b>	<b>9,303,219</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>10,317,839</u></u>		<u><u>672,759</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	154,165	2,953	2,489	(1,532,750)	9,303,219

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

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

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

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by 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)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1	3.71%	74	30
Overhead Conductors and Devices (365)	170,192	3.79%	10,571	31
Underground Conduit (366)	60	2.50%	250	32
Underground Conductors and Devices (367)	1,177,468	3.33%	97,940	33
Line Transformers (368)	0			34
Services (369)	311,405	3.67%	24,911	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	444	3.30%	1,145	39
<b>Total Distribution Plant</b>	<b>1,659,570</b>		<b>134,891</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,659,570</b>		<b>134,891</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
361					0 27
362					0 28
363					0 29
364					75 30
365					180,763 31
366					310 32
367	24,501				1,250,907 33
368					0 34
369					336,316 35
370					0 36
371					0 37
372					0 38
373					1,589 39
	<u>24,501</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,769,960</u>
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>24,501</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,769,960</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)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>1,659,570</u></u>		<u><u>134,891</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
	24,501	0	0	0	1,769,960

## 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)	83	0	1		82	1	
7.2/12.5 kV (12kV)					0	2	
14.4/24.9 kV (25kV)	63	1	1		63	3	
<b>Other:</b>							
NONE					0	4	
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	48				48	5	
7.2/12.5 kV (12kV)					0	6	
14.4/24.9 kV (25kV)	196	25	1		220	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)					0	9	
7.2/12.5 kV (12kV)					0	10	
14.4/24.9 kV (25kV)					0	11	
<b>Other:</b>							
NONE					0	12	
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)					0	13	
7.2/12.5 kV (12kV)					0	14	
14.4/24.9 kV (25kV)					0	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 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0 9</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0 13</b>
<b>Total customers on rural lines at end of year</b>	<b>0 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	33,130	Tuesday	01/06/2004	18:00	18,451	1
February	02	30,985	Monday	02/09/2004	19:00	16,731	2
March	03	30,123	Monday	03/15/2004	19:00	17,383	3
April	04	28,600	Thursday	04/29/2004	11:00	15,757	4
May	05	33,656	Thursday	05/20/2004	16:00	16,649	5
June	06	42,837	Tuesday	06/08/2004	16:00	18,435	6
July	07	43,072	Tuesday	07/20/2004	17:00	19,963	7
August	08	42,701	Tuesday	08/03/2004	16:00	19,448	8
September	09	40,003	Tuesday	09/14/2004	16:00	18,902	9
October	10	30,606	Friday	10/08/2004	13:00	17,343	10
November	11	32,508	Tuesday	11/30/2004	18:00	16,988	11
December	12	36,555	Wednesday	12/22/2004	18:00	19,587	12
<b>Total</b>		<b>424,776</b>				<b>215,637</b>	

**System Name** Oconomowoc Utilities

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

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

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	215,637	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>215,637</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	203,509	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>203,509</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	12,128	27
<b>Total Energy Losses</b>	<b>12,128</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.6243%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>215,637</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	6,961	63,209	1
RESIDENTIAL TIME OF DAY SALES	RG-2	6	68	2
<b>Total Sales for Residential Sales</b>		<b>6,967</b>	<b>63,277</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL SALES	CG-1	911	23,713	3
SMALL POWER	CP-1	70	23,828	4
LARGE POWER TIME OF DAY	CP-2	25	43,305	5
INDUSTRIAL POWER TIME OF DAY	CP-3	9	47,983	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,015</b>	<b>138,829</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	5	1,299	7
PRIVATE YARD LIGHTING	MS-2	64	104	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>69</b>	<b>1,403</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>8,051</b>	<b>203,509</b>	

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,723,975	648,981	<b>4,372,956</b>	<b>1</b>
		3,642	661	<b>4,303</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>3,727,617</b>	<b>649,642</b>	<b>4,377,259</b>	
		1,330,568	241,324	<b>1,571,892</b>	<b>3</b>
77,974	98,343	1,279,019	244,354	<b>1,523,373</b>	<b>4</b>
100,414	126,371	1,813,873	441,861	<b>2,255,734</b>	<b>5</b>
100,819	123,949	1,832,419	495,957	<b>2,328,376</b>	<b>6</b>
<b>279,207</b>	<b>348,663</b>	<b>6,255,879</b>	<b>1,423,496</b>	<b>7,679,375</b>	
		168,665	12,537	<b>181,202</b>	<b>7</b>
		10,218	985	<b>11,203</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>178,883</b>	<b>13,522</b>	<b>192,405</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>279,207</b>	<b>348,663</b>	<b>10,162,379</b>	<b>2,086,660</b>	<b>12,249,039</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	COONEY SUB.				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138,000				4
Point of Metering	COONEY SUB.				5
Total of 12 Monthly Maximum Demands -- kW	424,776				6
Average load factor	<b>69.5409%</b>				7
Total Cost of Purchased Power	9,357,664				8
Average cost per kWh	<b>0.0434</b>				9
On-Peak Hours (if applicable)	7:00AM TO 9:00PM				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	8,659	9,792			12
February	7,932	8,799			13
March	8,810	8,573			14
April	7,940	7,817			15
May	7,730	8,919			16
June	9,475	8,960			17
July	9,592	10,371			18
August	9,634	9,814			19
September	9,201	9,701			20
October	8,241	9,102			21
November	8,243	8,745			22
December	9,767	9,820			23
<b>Total kWh (000)</b>	<b>105,224</b>	<b>110,413</b>			24

Particulars	(d)		(e)		
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### 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>		9
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>		16
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	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

---

### PRODUCTION STATISTICS

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

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

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

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

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

---

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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	ARMOUR	COONEY7	COONEY8	JEFF/14.4	JEFF/5KV	1
Voltage--High Side	24,900	138,000	138,000	24,900	24,900	2
Voltage--Low Side	4,160	24,900	24,900	24,900	4,160	3
Num. Main Transformers in Operation	1	1	1	3	1	4
Total Capacity of Transformers in kVA	7,500	84,000	84,000	17,250	5,250	5
Number of Spare Transformers on Hand	0	0	0	1	0	6
15-Minute Maximum Demand in kW	5,349	13,300	34,700	14,939	3,589	7
Dt and Hr of Such Maximum Demand	08/03/2004 14:00	07/20/2004 17:00	07/28/2004 14:00	07/20/2004 17:00	07/20/2004 18:00	8 9
Kwh Output	6,327	20,500	27,990	10,345	4,155	10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	LAPHAM	OLYMPIA	PABST	PABST 2	PWRHSE	16
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	17
Voltage--Low Side	24,900	24,900	24,900	24,900	4,160	18
Num. of Main Transformers in Operation	3	3	0	0	1	19
Total Capacity of Transformers in kVA	8,625	17,250	18	18	5,250	20
Number of Spare Transformers on Hand	1	1	0	0	0	21
15-Minute Maximum Demand in kW	2,643	10,545	95	740	2,740	22
Dt and Hr of Such Maximum Demand	07/20/2004 18:00	09/25/2004 11:00	07/20/2004 16:00	07/13/2004 13:00	07/20/2004 16:00	23 24
Kwh Output	2,507	7,753	5,112	5,112	3,869	25

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	SUMMIT	WEST				31
Voltage--High Side	24,900	24,900				32
Voltage--Low Side	4,160	24,900				33
Num. of Main Transformers in Operation	1	3				34
Capacity of Transformers in kVA	5,250	17,250				35
Number of Spare Transformers on Hand	0	1				36
15-Minute Maximum Demand in kW	4,656	6,079				37
Dt and Hr of Such Maximum Demand	07/20/2004 17:00	07/20/2004 12:00				38 39
Kwh Output	5,081	5,564				40

**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	8,415	1,491	145,324	1
Acquired during year	495	61	8,925	2
<b>Total</b>	<b>8,910</b>	<b>1,552</b>	<b>154,249</b>	<b>3</b>
Retired during year	115	11	313	4
Sales, transfers or adjustments increase (decrease)		8	1,009	5
<b>Number end of year</b>	<b>8,795</b>	<b>1,549</b>	<b>154,945</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	8,415	1,404	136,183	8
In utility's use	15	10	1,278	9
				<b>10</b>
Locked meters on customers' premises				11
In stock	365	135	17,484	12
<b>Total end of year</b>	<b>8,795</b>	<b>1,549</b>	<b>154,945</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>				
Sodium Vapor	150	248	190,960	1
Sodium Vapor	250	16	19,856	2
Sodium Vapor	400	22	50,182	3
<b>Total</b>		<b>286</b>	<b>260,998</b>	
<b>Ornamental</b>				
Sodium Vapor	150	796	612,920	4
Sodium Vapor	250	146	181,186	5
Sodium Vapor	400	33	75,273	6
<b>Total</b>		<b>975</b>	<b>869,379</b>	
<b>Other</b>				
NONE				7
<b>Total</b>		<b>0</b>	<b>0</b>	

**ELECTRIC OPERATING SECTION FOOTNOTES**

---

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

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

Account 592 - The decrease in this account is due to the expense incurred to repair the roof at our Wisconsin Avenue Station in 2003.

Account 904 - The increase in this account is due to a charge taken for the K-Mart bankruptcy which totaled \$16,209.

Account 910 - The decrease in this account is due to a decrease in the amount expensed for advertising and promotion.

Account 923 - The decrease in this account is due to on one time charge of \$16,300 in 2003 that was incurred for a system operations and efficiency study.

Account 932 - This represents a decrease in wages in 2004 for General Plant Maintenance.

---

**Property Tax Equivalent (Electric) (Page E-05)**

**General footnotes**

Tax rate "other" represents our Lake Management District assessment.

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Tax rate "other" represents our Lake Management District assessment.

---

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

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

Additions for Accts 366,367 & 368 are for work to extend service to new developments.

Additions for Acct 392 are for 2 new trucks. A service truck for \$154,410 and a pick up truck for \$19,518.

---

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

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

Additions for Acct 367 are for normal costs associated with extending service to new areas.

---

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to reduce accumulated depreciation by the amount in the Misc Deferred Credit account for the 2003 allocation of accumulated depreciation to the Contributed Plant.

---