



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: PLYMOUTH UTILITIES

---

Principal Office: 12 S. MILWAUKEE ST.  
P.O. BOX 277  
PLYMOUTH, WI 53073-0277

---

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
Internal Combustion Generation Plants	E-23
Steam Production 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
<b>SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	S-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	S-09
Sewer Services	S-11
Sewer Mains	S-12
Sewer Operating Section Footnotes	S-13

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** PLYMOUTH UTILITIES  
**Utility Address:** 12 S. MILWAUKEE ST.  
P.O. BOX 277  
PLYMOUTH, WI 53073-0277

**When was utility organized?** 9/24/1901

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** plymouthutilities.com

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

**Name:** HOWARD R. BUNKERT

**Title:** FINANCE MANAGER

**Office Address:**

12 S. MILWAUKEE ST.  
P.O. BOX 277  
PLYMOUTH, WI 53073-0277

**Telephone:** (920) 893 - 1471

**Fax Number:** (920) 892 - 2760

**E-mail Address:** hbunkert@plymouthutilities.com

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** WILLIAM B. KILEY

**Title:** MAYOR

**Office Address:**

128 SMITH ST.  
P.O. BOX 107  
PLYMOUTH, WI 53073-0107

**Telephone:** (920) 893 - 1271

**Fax Number:** (920) 893 - 0183

**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:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY LLP  
10 TERRACE CT.  
P.O. BOX 7396  
MADISON, WI 53707-7398

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

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 2/23/2005

**Period covered by most recent audit:** 2004

---

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

---

**Name:** JOHN T. MACKINNON

**Title:** MANAGER

**Office Address:**

12 S. MILWAUKEE ST.  
P.O. BOX 277  
PLYMOUTH, WI 53073-0277

**Telephone:** (920) 893 - 1471

**Fax Number:** (920) 892 - 2760

**E-mail Address:** jmackinnon@plymouthutilities.com

---

**Name of utility commission/committee:** Plymouth Common Council

---

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

- ALD JOHN P. ANDERSON
- ALD MARVIN L. CAIN
- ALD DOUGLAS E. DOBRATZ
- ALD JACK W. FERNSLER
- CLK PATRICIA HUBERTY
- MYR WILLIAM B. KILEY
- ALD RONALD W. LADE
- ALD HAROLD R. MEYER
- ALD DALE R. NEIDL
- ALD PETER G. RAMMER

---

**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 12/29/195

**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:**

---

## IDENTIFICATION AND OWNERSHIP

---

**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)	16,070,606	14,791,145	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	12,839,073	11,670,897	2
Depreciation Expense (403)	1,243,038	1,163,314	3
Amortization Expense (404-407)	22,864	7,621	4
Taxes (408)	606,057	599,621	5
<b>Total Operating Expenses</b>	<b>14,711,032</b>	<b>13,441,453</b>	
<b>Net Operating Income</b>	<b>1,359,574</b>	<b>1,349,692</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,359,574</b>	<b>1,349,692</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	18,914	15,927	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	469,754	464,196	10
Miscellaneous Nonoperating Income (421)	1,836,883	337,993	11
<b>Total Other Income</b>	<b>2,325,551</b>	<b>818,116</b>	
<b>Total Income</b>	<b>3,685,125</b>	<b>2,167,808</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(180,204)	0	12
Other Income Deductions (426)	304,716	298,095	13
<b>Total Miscellaneous Income Deductions</b>	<b>124,512</b>	<b>298,095</b>	
<b>Income Before Interest Charges</b>	<b>3,560,613</b>	<b>1,869,713</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	488,035	467,563	14
Amortization of Debt Discount and Expense (428)	40,282	10,230	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	5,542	7,204	17
Other Interest Expense (431)	545	23	18
Interest Charged to Construction--Cr. (432)	0	47,965	19
<b>Total Interest Charges</b>	<b>534,404</b>	<b>437,055</b>	
<b>Net Income</b>	<b>3,026,209</b>	<b>1,432,658</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	28,614,000	18,267,807	20
Balance Transferred from Income (433)	3,026,209	1,432,658	21
Miscellaneous Credits to Surplus (434)	3,641,643	8,926,784	22
Miscellaneous Debits to Surplus--Debit (435)	504,087	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	17,913	13,249	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>34,759,852</b>	<b>28,614,000</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	16,070,606		16,070,606	1
<b>Total (Acct. 400):</b>	<b>16,070,606</b>	<b>0</b>	<b>16,070,606</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	12,839,073		12,839,073	2
<b>Total (Acct. 401-402):</b>	<b>12,839,073</b>	<b>0</b>	<b>12,839,073</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,243,038		1,243,038	3
<b>Total (Acct. 403):</b>	<b>1,243,038</b>	<b>0</b>	<b>1,243,038</b>	
<b>Amortization Expense (404-407):</b>				
Derived	22,864		22,864	4
<b>Total (Acct. 404-407):</b>	<b>22,864</b>	<b>0</b>	<b>22,864</b>	
<b>Taxes (408):</b>				
Derived	606,057		606,057	5
<b>Total (Acct. 408):</b>	<b>606,057</b>	<b>0</b>	<b>606,057</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>1,359,574</b>	<b>0</b>	<b>1,359,574</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	18,914		18,914	8
<b>Total (Acct. 415-416):</b>	<b>18,914</b>	<b>0</b>	<b>18,914</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	469,754	0	469,754 11
<b>Total (Acct. 419):</b>	<b>469,754</b>	<b>0</b>	<b>469,754</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	1,068,490	1,068,490 12
Contributed Plant - Sewer	[REDACTED]	502,121	502,121 13
Contributed Plant - Electric	[REDACTED]	266,272	266,272 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,836,883</b>	<b>1,836,883</b>
<b>TOTAL OTHER INCOME:</b>	<b>488,668</b>	<b>1,836,883</b>	<b>2,325,551</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(180,204)	[REDACTED]	(180,204) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(180,204)</b>	<b>0</b>	<b>(180,204)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	48,700	48,700 18
Depreciation Expense on Contributed Plant - Sewer	[REDACTED]	172,090	172,090 19
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	83,926	83,926 20
NONE	0	0	0 21
<b>Total (Acct. 426):</b>	<b>0</b>	<b>304,716</b>	<b>304,716</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(180,204)</b>	<b>304,716</b>	<b>124,512</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	488,035	[REDACTED]	488,035 22
<b>Total (Acct. 427):</b>	<b>488,035</b>	<b>0</b>	<b>488,035</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZE DEBT DISCOUNT	22,830	[REDACTED]	22,830 23
AMORTIZE LOSS-ADVANCE REFUND	17,452	[REDACTED]	17,452 24
<b>Total (Acct. 428):</b>	<b>40,282</b>	<b>0</b>	<b>40,282</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 25
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest on Debt to Municipality (430):</b>			
Derived	5,542		5,542 26
<b>Total (Acct. 430):</b>	<b>5,542</b>	<b>0</b>	<b>5,542</b>
<b>Other Interest Expense (431):</b>			
Derived	545		545 27
<b>Total (Acct. 431):</b>	<b>545</b>	<b>0</b>	<b>545</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 28
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>534,404</b>	<b>0</b>	<b>534,404</b>
<b>NET INCOME:</b>	<b>1,494,042</b>	<b>1,532,167</b>	<b>3,026,209</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	19,681,540	8,932,460	28,614,000 29
<b>Total (Acct. 216):</b>	<b>19,681,540</b>	<b>8,932,460</b>	<b>28,614,000</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,494,042	1,532,167	3,026,209 30
<b>Total (Acct. 433):</b>	<b>1,494,042</b>	<b>1,532,167</b>	<b>3,026,209</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PORTION TAX EQUIV WAIVED 25% WATER PLANT	36,900	0	36,900 31
TRUE-UP TAX EQUIV WAIVED PRIOR	663	0	663 32
CORRECT 2003 CIAC POSTING DEPR - ELECTRIC	0	860,996	860,996 33
CORRECT 2003 CIAC POSTING DEPR - WATER	0	347,275	347,275 34
CORRECT 2003 CIAC POSTING DEPR - SEWER	0	2,395,809	2,395,809 35
<b>Total (Acct. 434):</b>	<b>37,563</b>	<b>3,604,080</b>	<b>3,641,643</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
PRIOR YEARS UNFUNDED PENSION LIABILITY	504,087	0	504,087 36
<b>Total (Acct. 435)--Debit:</b>	<b>504,087</b>	<b>0</b>	<b>504,087</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 37
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>EARNED SURPLUS</b>			
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
PROJECT EXPENSE CHARGED TO APPR	17,913	0	<b>17,913 38</b>
<b>Total (Acct. 439)--Debit:</b>	<b>17,913</b>	<b>0</b>	<b>17,913</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>20,691,145</b>	<b>14,068,707</b>	<b>34,759,852</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)		38,903			38,903	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll		3,683			3,683	3
Materials		15,735			15,735	4
Taxes					0	5
<b>Other (list by major classes):</b>						
PAYROLL OVERHEAD		571			571	6
<b>Total costs and expenses</b>	<b>0</b>	<b>19,989</b>	<b>0</b>	<b>0</b>	<b>19,989</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>18,914</b>	<b>0</b>	<b>0</b>	<b>18,914</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	1,095,049	13,603,259	1,372,298	0	<b>16,070,606</b>	<b>1</b>
Less: interdepartmental sales	3,275		306	0	<b>3,581</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	13,560				<b>13,560</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3,384	25,154	2,895		<b>31,433</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,074,830</b>	<b>13,578,105</b>	<b>1,369,097</b>	<b>0</b>	<b>16,022,032</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	188,195		188,195	1
Electric operating expenses	538,876		538,876	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	324,144		324,144	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	32,343		32,343	8
Electric utility plant accounts	324,650		324,650	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	12,762		12,762	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	46,959		46,959	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			0	18
All other accounts	96,891		96,891	19
<b>Total Payroll</b>	<b>1,564,820</b>	<b>0</b>	<b>1,564,820</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	6.5	1
Electric	17	2
Gas		3
Sewer	6.5	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)	56,728,247	53,560,275	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	14,787,374	21,008,982	2
<b>Net Utility Plant</b>	<b>41,940,873</b>	<b>32,551,293</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>41,940,873</b>	<b>32,551,293</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	1,103,836	7
Other Investments (124)	2,739,426	1,987,041	8
Special Funds (125-128)	10,948,125	9,466,561	9
<b>Total Other Property and Investments</b>	<b>13,687,551</b>	<b>12,557,438</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	115	38	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,000	1,000	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,256,696	1,094,221	15
Other Accounts Receivable (143)	125,656	44,191	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	48,953	0	18
Materials and Supplies (151-163)	287,273	379,264	19
Prepayments (165)	50,524	50,077	20
Interest and Dividends Receivable (171)	51,450	43,482	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>1,821,667</b>	<b>1,612,273</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	167,368	167,774	24
Other Deferred Debits (182-186)	114,298	22,864	25
<b>Total Deferred Debits</b>	<b>281,666</b>	<b>190,638</b>	
<b>Total Assets and Other Debits</b>	<b>57,731,757</b>	<b>46,911,642</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)	5,357,638	5,357,638	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	34,759,852	28,614,000	28
<b>Total Proprietary Capital</b>	<b>40,117,490</b>	<b>33,971,638</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	11,667,357	11,129,896	29
Advances from Municipality (223)	105,000	140,000	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>11,772,357</b>	<b>11,269,896</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,208,108	959,904	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	19,595	19,414	35
Taxes Accrued (236)	307,967	281,899	36
Interest Accrued (237)	79,419	89,521	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)	38,627	25,101	40
Miscellaneous Current and Accrued Liabilities (242)	490,180	0	41
<b>Total Current and Accrued Liabilities</b>	<b>2,143,896</b>	<b>1,375,839</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	28,083	28,083	43
Other Deferred Credits (253)	3,669,931	266,186	44
<b>Total Deferred Credits</b>	<b>3,698,014</b>	<b>294,269</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>57,731,757</b>	<b>46,911,642</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	10,247,366	17,518,569	0	25,794,340	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)	7,253,392	10,889,244	0	24,504,789	2
Utility Plant in Service - Contributed Plant (101.2)	3,369,640	7,744,116	0	2,273,166	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)	40,988			18,331	7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	386,570	72,803		175,208	9
<b>Total Utility Plant</b>	<b>11,050,590</b>	<b>18,706,163</b>	<b>0</b>	<b>26,971,494</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,265,677	3,699,901	0	9,300,291	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	79,793	341,575	0	100,137	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>1,345,470</b>	<b>4,041,476</b>	<b>0</b>	<b>9,400,428</b>	
<b>Net Utility Plant</b>	<b>9,705,120</b>	<b>14,664,687</b>	<b>0</b>	<b>17,571,066</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)	Sewer (c)	Electric (d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,493,141	5,981,070	9,670,078		17,144,289	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	194,454	299,275	749,309		1,243,038	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,160	0			11,160	6
Accruals charged other						7
accounts (specify):						8
COMPUTER ALLOC/TRANS CLRG	2,084		106,920		109,004	9
Salvage	875		6,648		7,523	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>208,573</b>	<b>299,275</b>	<b>862,877</b>	<b>0</b>	<b>1,370,725</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	66,002	150,255	250,633		466,890	18
Cost of removal	7,040	7,500	121,035		135,575	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10E	347,275	2,395,809	860,996		3,604,080	
COMPUTER ALLOC/JOINT MTR	15,720	26,880	0		42,600	
					0	23
					0	24
<b>Total debits</b>	<b>436,037</b>	<b>2,580,444</b>	<b>1,232,664</b>	<b>0</b>	<b>4,249,145</b>	25
<b>Balance end of year (111.1)</b>	<b>1,265,677</b>	<b>3,699,901</b>	<b>9,300,291</b>	<b>0</b>	<b>14,265,869</b>	26

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

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

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

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	383,274	2,566,068	915,351		<b>3,864,693</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	48,700	172,090	83,926		<b>304,716</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0		0		0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>48,700</b>	<b>172,090</b>	<b>83,926</b>	<b>0</b>	<b>304,716</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	4,906	773	29,027		<b>34,706</b>	18
Cost of removal	0		9,118		<b>9,118</b>	19
Other debits (specify):						20
PER 2003 GAAP REG'S CHARGE TO	347,275	2,395,810	860,995		<b>3,604,080</b>	
					0	
					0	23
					0	24
<b>Total debits</b>	<b>352,181</b>	<b>2,396,583</b>	<b>899,140</b>	<b>0</b>	<b>3,647,904</b>	25
<b>Balance end of year (111.1)</b>	<b>79,793</b>	<b>341,575</b>	<b>100,137</b>	<b>0</b>	<b>521,505</b>	26

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	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**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			244,674		244,674	333,513	3
<b>Total Electric Utility</b>					<b>244,674</b>	<b>333,513</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	244,674	333,513	1
Water utility (154)	42,599	45,751	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>287,273</b>	<b>379,264</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>				
1992 CURB (LOSS) \$2,840,000	17,452	428	83,288	1
1992 GOB \$2,055,000	762	428	1,221	2
1993 CURB-A \$2,797,155	284	428	2,069	3
1993 CURB-B \$1,788,345	166	428	1,191	4
1996 CURB \$1,925,000	3,404	428	21,674	5
2003 CURB \$5,320,000	9,247	428	15,133	6
2004 MRB \$1,550,000	8,966	428	42,792	7
<b>Total</b>			<b>167,368</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				8
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	5,357,638	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>5,357,638</u></u>	

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

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

	<b>Description of Issue (a)</b>		<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>		
	1992 CURB	\$2,840,000	10/29/1992	11/01/2012	6.00%	140,000	<b>1</b>	
	1993 CURB-B	\$1,788,345	01/27/1993	05/01/2012	5.01%	929,119	<b>2</b>	
	1993 CURB-A	\$2,797,155	01/27/1993	05/01/2012	5.01%	1,453,238	<b>3</b>	
	1996 CURB	\$1,925,000	04/17/1996	05/01/2016	4.83%	1,380,000	<b>4</b>	
	2003 CURB	\$5,320,000	05/01/2003	05/01/2023	4.12%	5,265,000	<b>5</b>	
	2004 CURB	\$1,550,000	01/01/2004	05/01/2012	3.25%	1,525,000	<b>6</b>	
	2004 TGON	\$975,000	06/15/2004	06/15/2005	1.79%	975,000	<b>7</b>	
	<b>Total Bonds (Account 221):</b>					<b>11,667,357</b>		
	Total Reacquired Bonds (Account 222)						0	<b>8</b>

**Net amount of bonds outstanding December 31: 11,667,357**

**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>					
1992 GOB            \$2,005,000	04/15/1992	11/01/2007	6.03%	105,000	1
<b>Total for Account 223</b>				<b>105,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	281,899	1
<b>Accruals:</b>		
Charged water department expense	163,717	2
Charged electric department expense	413,416	3
Charged sewer department expense	28,924	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>606,057</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	281,900	6
Social Security taxes	74,410	7
PSC Remainder Assessment	16,945	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	169,834	9
TAX EQUIVALENT FORGIVEN	36,900	10
<b>Total payments and other debits</b>	<b>579,989</b>	
<b>Balance end of year</b>	<b>307,967</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 CURB	\$2,840,000	18,014	18,014	0	1
1993 CURB-A&B	\$4,585,000	21,859	123,225	125,206	2
2003 CURB	\$5,320,000	35,113	209,339	209,674	3
1996 CURB	\$1,925,000	13,427	77,949	78,603	4
1992-4 CURB	\$2,840,000		13,570	12,170	5
2004 CURB	\$1,550,000		54,353	45,321	6
2004 TON	\$975,000		9,599	8,872	7
<b>Subtotal</b>		<b>88,413</b>	<b>488,035</b>	<b>497,860</b>	<b>78,588</b>
<b>Advances from Municipality (223)</b>					
1992 GOB	\$2,055,000	1,108	5,542	5,819	8
<b>Subtotal</b>		<b>1,108</b>	<b>5,542</b>	<b>5,819</b>	<b>831</b>
<b>Other Long-Term Debt (224)</b>					
NONE		0		0	9
<b>Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Notes Payable (231)</b>					
Customer Deposit		0	545	545	10
<b>Subtotal</b>		<b>0</b>	<b>545</b>	<b>545</b>	<b>0</b>
<b>Total</b>		<b>89,521</b>	<b>494,122</b>	<b>504,224</b>	<b>79,419</b>

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ASSESSMENT	40,619	2
TIF # 4	2,698,807	3
<b>Total (Acct. 124):</b>	<b>2,739,426</b>	
<b>Sinking Funds (125):</b>		
GENERAL GO FUNDS	1,247,750	4
<b>Total (Acct. 125):</b>	<b>1,247,750</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
WDNR FUND	1,120,893	6
1992 CURB \$2,840,000	2,300	7
1996 CURB	65,968	8
1996 CURB \$1,925,000	180,258	9
WISC INVESTMENT POOL	3,669,518	10
ATC INVESTMENT	1,263,546	11
BOND REDEMPTION FUNDS	815,325	12
2003 CURB \$5,320,000	1,325,537	13
2003 CURB RESERVE	185,848	14
TIF 1 & 2 INVEST	1,071,182	15
<b>Total (Acct. 128):</b>	<b>9,700,375</b>	
<b>Interest Special Deposits (132):</b>		
NONE		16
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		17
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		18
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	78,799	19
Electric	1,070,935	20

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

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

Particulars (a)	Balance End of Year (b)	
<b>Customer Accounts Receivable (142):</b>		
Sewer (Regulated)	106,962	21
<b>Other (specify):</b>		
NONE		22
<b>Total (Acct. 142):</b>	<b>1,256,696</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		23
Merchandising, jobbing and contract work	125,656	24
<b>Other (specify):</b>		
NONE		25
<b>Total (Acct. 143):</b>	<b>125,656</b>	
<b>Receivables from Municipality (145):</b>		
TIF # 4 CHARGES	48,953	26
<b>Total (Acct. 145):</b>	<b>48,953</b>	
<b>Prepayments (165):</b>		
INSURANCE, MAINTENANCE CONTRACTS	50,524	27
<b>Total (Acct. 165):</b>	<b>50,524</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		28
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
WATER SYSTEM STUDY WO 749-750	114,298	29
<b>Total (Acct. 183):</b>	<b>114,298</b>	
<b>Clearing Accounts (184):</b>		
NONE		30
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		31
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		32
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		33
<b>Total (Acct. 233):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	3,423,876	<b>34</b>
VACATION ACCRUAL	57,523	<b>35</b>
SICK LEAVE ACCRUAL	153,626	<b>36</b>
DSM PROGRAM	15,092	<b>37</b>
PUBLIC BENEFITS FUND	19,194	<b>38</b>
FLEX FUND	620	<b>39</b>
<b>Total (Acct. 253):</b>	<b>3,669,931</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)	6,677,556	23,937,842	10,352,276	0	<b>40,967,674</b>	<b>1</b>
Materials and Supplies	44,175	289,093	0	0	<b>333,268</b>	<b>2</b>
<b>Other (specify):</b>						<b>0</b>
						<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,387,269	9,485,184	4,853,925	0	<b>15,726,378</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	164,955	408,973	1,138,009	0	<b>1,711,937</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,169,507</b>	<b>14,332,778</b>	<b>4,360,342</b>	<b>0</b>	<b>23,862,627</b>	
Net Operating Income	180,082	893,397	286,095	0	<b>1,359,574</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.48%</b>	<b>6.23%</b>	<b>6.56%</b>	<b>N/A</b>	<b>5.70%</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	347,275	860,996	2,395,809	0	3,604,080	2
<b>Other (specify):</b> NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	17,364	43,050	119,790		180,204	4
<b>Other (specify):</b> NONE					0	5
<b>Balance End of Year</b>	<b>329,911</b>	<b>817,946</b>	<b>2,276,019</b>	<b>0</b>	<b>3,423,876</b>	

**FINANCIAL SECTION FOOTNOTES**

---

**Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut**

**If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 111.2 (Est. deprec on contrib plnt 1/1/03), please explain.**

Item for Est. Reg. LIab(253) located on Account 111.2

---

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

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

Account #231 - reflects interest paid on deposits, all interest due is paid on an annual basis with no accrual at end-of-year

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

.

---

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

**General footnotes**

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

Acct #145 Receivables from Muni - outstanding TIF #4 charges due from City.

Acct #143 Other Accts Receivable - increased billing activity on CIAC and other projects.

---

**Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P**

**If Amortization is not comparable to a 20-year period, please explain.**

Acct #253 Pre-2003 Accum Depr CIAC - item related calculates to 20 year amortization ( \$3,604,081/20 years = \$180,204 )

---

**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)	1,081,429	1,078,642	1
<b>Total Sales of Water</b>	<b>1,081,429</b>	<b>1,078,642</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	0	2
Miscellaneous Service Revenues (471)	60	70	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	13,560	13,140	6
<b>Total Other Operating Revenues</b>	<b>13,620</b>	<b>13,210</b>	
<b>Total Operating Revenues</b>	<b>1,095,049</b>	<b>1,091,852</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	28,510	34,583	7
Pumping Expenses (620-633)	57,785	58,380	8
Water Treatment Expenses (640-652)	65,514	63,278	9
Transmission and Distribution Expenses (660-678)	198,950	155,256	10
Customer Accounts Expenses (901-905)	50,652	48,095	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	132,521	120,988	13
<b>Total Operation and Maintenance Expenses</b>	<b>533,932</b>	<b>480,580</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	194,454	181,089	14
Amortization Expense (404-407)	22,864	7,621	15
Taxes (408)	163,717	150,573	16
<b>Total Other Operating Expenses</b>	<b>381,035</b>	<b>339,283</b>	
<b>Total Operating Expenses</b>	<b>914,967</b>	<b>819,863</b>	
<b>NET OPERATING INCOME</b>	<b>180,082</b>	<b>271,989</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	13	1,253	2,902	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>13</b>	<b>1,253</b>	<b>2,902</b>	
Metered Sales to General Customers (461)				
Residential	2,889	151,479	457,245	4
Commercial	285	58,604	120,091	5
Industrial	45	131,484	156,686	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,219</b>	<b>341,567</b>	<b>734,022</b>	
Private Fire Protection Service (462)	1		23,455	7
Public Fire Protection Service (463)	1		305,010	8
Other Sales to Public Authorities (464)	23	6,672	12,765	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	1,920	3,275	12
<b>Total Sales of Water</b>	<b>3,260</b>	<b>351,412</b>	<b>1,081,429</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)	305,010	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>305,010</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECT CHARGES	60	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>60</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	13,560	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>13,560</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)	16,515	21,037	1
Operation Labor and Expenses (601)		117	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)	11,995	13,429	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>28,510</b>	<b>34,583</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)	55,471	54,018	17
Pumping Labor and Expenses (624)	220	0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	2,055	3,327	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	39	1,035	25
<b>Total Pumping Expenses</b>	<b>57,785</b>	<b>58,380</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	5,735	5,493	26
Chemicals (641)	32,735	31,375	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)	27,044	26,410	<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)		0	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>65,514</b>	<b>63,278</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	4,288	4,316	<b>34</b>
Storage Facilities Expenses (661)	1,124	38	<b>35</b>
Transmission and Distribution Lines Expenses (662)	18,697	17,089	<b>36</b>
Meter Expenses (663)	13,372	8,302	<b>37</b>
Customer Installations Expenses (664)	569	560	<b>38</b>
Miscellaneous Expenses (665)	14,893	13,666	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)	6,992	1,984	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	11,652	693	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	37,951	54,804	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	49,098	29,698	<b>46</b>
Maintenance of Meters (676)	19,769	12,932	<b>47</b>
Maintenance of Hydrants (677)	20,545	11,174	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>198,950</b>	<b>155,256</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	3,357	3,546	<b>50</b>
Meter Reading Labor (902)	13,781	12,089	<b>51</b>
Customer Records and Collection Expenses (903)	30,130	29,148	<b>52</b>
Uncollectible Accounts (904)	3,384	3,312	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>50,652</b>	<b>48,095</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	22,881	22,704	56
Office Supplies and Expenses (921)	6,922	7,869	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	8,291	4,981	59
Property Insurance (924)		0	60
Injuries and Damages (925)	9,533	12,323	61
Employee Pensions and Benefits (926)	68,211	60,208	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	5,284	4,775	65
Rents (931)		0	66
Maintenance of General Plant (932)	11,399	8,128	67
<b>Total Administrative and General Expenses</b>	<b>132,521</b>	<b>120,988</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>533,932</b>	<b>480,580</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		147,598	136,889	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,760	2,724	2
<b>Net property tax equivalent</b>		<b>144,838</b>	<b>134,165</b>	
Social Security		15,951	13,741	3
PSC Remainder Assessment		1,308	1,311	4
Other (specify): NONE			0	5
COMPUTER ALLOCATION FROM ELEC		1,620	1,356	6
<b>Total tax expense</b>		<b>163,717</b>	<b>150,573</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			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.223458				3
County tax rate	mills		6.840748				4
Local tax rate	mills		7.029813				5
School tax rate	mills		7.193084				6
Voc. school tax rate	mills		1.801589				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.088692</b>				10
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>23.088692</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.029813</b>				14
<b>Combined School Tax Rate</b>	mills		<b>8.994673</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.024486</b>				17
<b>Total Tax Rate</b>	mills		<b>23.088692</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.694040</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.088692</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.024486</b>				21
Utility Plant, Jan. 1	\$	<b>10,247,366</b>	10,247,366				22
Materials & Supplies	\$	<b>45,751</b>	45,751				23
<b>Subtotal</b>	\$	<b>10,293,117</b>	<b>10,293,117</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>10,293,117</b>	<b>10,293,117</b>				26
Assessment Ratio	dec.		0.894850				27
<b>Assessed Value</b>	\$	<b>9,210,796</b>	<b>9,210,796</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.024486</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>147,598</b>	<b>147,598</b>				30
Tax Equivalent per 1994 PSC Report	\$	118,693					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>147,598</b>					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	40,013		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)	259,963		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>299,976</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	141,969		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	184,835		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>326,804</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)	101,744		23
<b>Total Water Treatment Plant</b>	<b>101,744</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			40,013	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)			259,963	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>299,976</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	5,146		136,823	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			184,835	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>5,146</b>	<b>0</b>	<b>321,658</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			101,744	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>101,744</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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	119,560	257,562	26
Transmission and Distribution Mains (343)	3,444,278	842,038	27
Fire Mains (344)	0		28
Services (345)	380,304	29,396	29
Meters (346)	363,320	36,521	30
Hydrants (348)	593,107	44,662	31
Other Transmission and Distribution Plant (349)	230		32
<b>Total Transmission and Distribution Plant</b>	<b>4,900,799</b>	<b>1,210,179</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	12,354		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	146,581		36
Transportation Equipment (392)	68,005		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,741	7,495	39
Laboratory Equipment (395)	5,006		40
Power Operated Equipment (396)	8,361		41
Communication Equipment (397)	4,741		42
SCADA Equipment (397.1)	211,608		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>472,397</b>	<b>7,495</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,101,720</b>	<b>1,217,674</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,101,720</b>	<b>1,217,674</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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	34,637		342,485 26
Transmission and Distribution Mains (343)	6,086		4,280,230 27
Fire Mains (344)			0 28
Services (345)	245		409,455 29
Meters (346)	19,343		380,498 30
Hydrants (348)	545		637,224 31
Other Transmission and Distribution Plant (349)			230 32
<b>Total Transmission and Distribution Plant</b>	<b>60,856</b>	<b>0</b>	<b>6,050,122</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			12,354 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			146,581 36
Transportation Equipment (392)			68,005 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			23,236 39
Laboratory Equipment (395)			5,006 40
Power Operated Equipment (396)			8,361 41
Communication Equipment (397)			4,741 42
SCADA Equipment (397.1)			211,608 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>479,892</b>
<b>Total utility plant in service directly assignable</b>	<b>66,002</b>	<b>0</b>	<b>7,253,392</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>66,002</b>	<b>0</b>	<b>7,253,392</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)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,558,293	251,570	27
Fire Mains (344)	0		28
Services (345)	280,530	36,850	29
Meters (346)	0		30
Hydrants (348)	222,853	24,450	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,061,676</b>	<b>312,870</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>3,061,676</b>	<b>312,870</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,061,676</b>	<b>312,870</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	4,521		2,805,342 27
Fire Mains (344)			0 28
Services (345)	180		317,200 29
Meters (346)			0 30
Hydrants (348)	205		247,098 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>4,906</b>	<b>0</b>	<b>3,369,640</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>4,906</b>	<b>0</b>	<b>3,369,640</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>4,906</b>	<b>0</b>	<b>3,369,640</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)	79,104	2.90%	7,539	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>79,104</b>		<b>7,539</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	68,947	3.20%	4,461	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0	4.40%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	131,385	5.00%	9,242	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>200,332</b>		<b>13,703</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	36,797	6.00%	6,105	17
<b>Total Water Treatment Plant</b>	<b>36,797</b>		<b>6,105</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	40,595	2.20%	5,083	19
Transmission and Distribution Mains (343)	560,530	1.30%	50,209	20
Fire Mains (344)	0			21
Services (345)	168,486	2.90%	11,452	22
Meters (346)	(4,247)	6.00%	22,315	23
Hydrants (348)	146,025	2.20%	13,534	24

**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>
311					0 1
312					0 2
313					0 3
314					86,643 4
315					0 5
316					0 6
317					0 7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,643</b>
321	5,146	3,685			64,577 8
322					0 9
323					0 10
324					0 11
325					140,627 12
326					0 13
327					0 14
328					0 15
	<b>5,146</b>	<b>3,685</b>	<b>0</b>	<b>0</b>	<b>205,204</b>
331					0 16
332					42,902 17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,902</b>
341					0 18
342	34,637	3,355			7,686 19
343	6,086			(238,499)	366,154 20
344					0 21
345	245			(68,520)	111,173 22
346	19,343				(1,275) 23
348	545		875	(40,256)	119,633 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)	230	5.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>911,619</b>		<b>102,593</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	1,644	5.00%	618	<b>26</b>
Office Furniture and Equipment (391)	0	5.90%		<b>27</b>
Computer Equipment (391.1)	61,091	26.70%	39,137	<b>28</b>
Transportation Equipment (392)	67,071	13.30%	934	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	12,449	5.90%	1,150	<b>31</b>
Laboratory Equipment (395)	4,173	5.90%	295	<b>32</b>
Power Operated Equipment (396)	8,361	7.50%		<b>33</b>
Communication Equipment (397)	2,939	9.20%	529	<b>34</b>
SCADA Equipment (397.1)	107,561	9.20%	19,375	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>265,289</b>		<b>62,038</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,493,141</b>		<b>191,978</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>1,493,141</b>		<b>191,978</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					230 25
	60,856	3,355	875	(347,275)	603,601
390					2,262 26
391					0 27
391.1					100,228 28
392					68,005 29
393					0 30
394					13,599 31
395					4,468 32
396					8,361 33
397					3,468 34
397.1					126,936 35
398					0 36
399					0 37
	0	0	0	0	327,327
	66,002	7,040	875	(347,275)	1,265,677
					0 38
	66,002	7,040	875	(347,275)	1,265,677

## 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)	0	2.90%		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>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	3.20%		8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0	4.40%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0	5.00%		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>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0	6.00%		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0	2.20%		19
Transmission and Distribution Mains (343)	262,724	1.30%	34,864	20
Fire Mains (344)	0			21
Services (345)	75,908	2.90%	8,667	22
Meters (346)	0	6.00%		23
Hydrants (348)	44,642	2.20%	5,169	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	4,521			(238,499)	54,568 20
344					0 21
345	180			(68,520)	15,875 22
346					0 23
348	205			(40,256)	9,350 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	5.00%	25
<b>Total Transmission and Distribution Plant</b>	<b>383,274</b>		<b>48,700</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0	5.00%	26
Office Furniture and Equipment (391)	0	5.90%	27
Computer Equipment (391.1)	0	26.70%	28
Transportation Equipment (392)	0	13.30%	29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0	5.90%	31
Laboratory Equipment (395)	0	5.90%	32
Power Operated Equipment (396)	0	7.50%	33
Communication Equipment (397)	0	9.20%	34
SCADA Equipment (397.1)	0	9.20%	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>383,274</b>		<b>48,700</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>383,274</b>		<b>48,700</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
	4,906	0	0	(347,275)	79,793
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	4,906	0	0	(347,275)	79,793
					0 38
	4,906	0	0	(347,275)	79,793

## 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			38,129	<b>38,129</b>	1
February			35,581	<b>35,581</b>	2
March			39,910	<b>39,910</b>	3
April			40,152	<b>40,152</b>	4
May			43,710	<b>43,710</b>	5
June			40,392	<b>40,392</b>	6
July			42,908	<b>42,908</b>	7
August			43,490	<b>43,490</b>	8
September			42,427	<b>42,427</b>	9
October			37,650	<b>37,650</b>	10
November			38,206	<b>38,206</b>	11
December			39,354	<b>39,354</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>481,909</b>	<b>481,909</b>	
Less: Water sold				351,412	13
Volume pumped but not sold				<b>130,497</b>	14
Volume sold as a percent of volume pumped				<b>73%</b>	15
Volume used for water production, water quality and system maintenance				554	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>554</b>	19
Volume pumped but unaccounted for				<b>129,943</b>	20
Percent of water lost				<b>27%</b>	21
If more than 15%, indicate causes:					22
Experienced leaks from cracks in south water reservoir and from piping systems to north and south water reservoirs. Discovered an on-going leak from a 2-inch water service to WTP raw pump building off of CTH PP.					
If more than 15%, state what action has been taken to reduce water loss:					23
Waterproofed the south water reservoir and upgraded the piping systems to north and south water reservoirs. Fixed 2-inch water service on Dec. 28, 2004.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,814	24
Date of maximum: 8/26/2004					25
Cause of maximum:					26
South water reservoir was filled.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				850	27
Date of minimum: 10/10/2004					28
Total KWH used for pumping for the year				771,481	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>	
900 S. MILWAUKEE ST. (1937)	8	96	12	514,000	Yes	<b>1</b>
900 S. MILWAUKEE ST. (1951)	10	93	16	547,200	Yes	<b>2</b>
2109 SUNSET DR. (1963)	11	490	8	112,300	Yes	<b>3</b>
2303 CTH C (1964)	12	492	10	728,600	Yes	<b>4</b>
423 S. HIGHLAND AVE. (1964)	13	467	8	411,800	Yes	<b>5</b>
900 S. MILWAUKEE ST. (1985)	15	96	18	600,500	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	WELL NO. 8	WELL NO. 10	WELL NO. 11	1
Location	900 S. MILWAUKEE ST.	900 S. MILWAUKEE ST.	2109 SUNSET DR.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1997	1990	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	358	379	83	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	GENERAL ELECTRIC	9 10
Year Installed	1997	1990	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 12	WELL NO. 13	WELL NO. 15	14
Location	2303 CTH C	423 HIGHLAND AVE.	900 S. MILWAUKEE ST.	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1964	1988	1986	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	527	246	419	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	22 23
Year Installed	1964	1965	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	40	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	NO. 1 (SOUTH UNIT)	NO. 2 (NORTH UNIT)		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1901	1941		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	37	37		6
Total capacity in gallons (actual)	462,750	651,750		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	600	0	0	0	600	1
M	D	4.000	47,856	0	0	0	47,856	2
M	D	6.000	47,947	0	0	0	47,947	3
M	T	6.000	0	0	0	0	0	4
P	D	6.000	2,894	0	0	0	2,894	5
A	T	8.000	0	0	0	0	0	6
M	D	8.000	29,552	0	1,210	0	28,342	7
M	T	8.000	2,585	0	0	0	2,585	8
P	D	8.000	48,302	2,916	0	0	51,218	9
M	D	10.000	10,876	0	270	0	10,606	10
M	T	10.000	9,350	0	0	0	9,350	11
P	D	10.000	843	69	0	0	912	12
M	D	12.000	11,968	0	610	0	11,358	13
M	T	12.000	8,236	0	0	0	8,236	14
P	D	12.000	56,128	4,137	0	0	60,265	15
M	D	16.000	2,369	0	0	0	2,369	16
P	D	16.000	358	2,195	0	0	2,553	17
P	D	24.000	0	661			661	18
<b>Total Within Municipality</b>			<b>279,864</b>	<b>9,978</b>	<b>2,090</b>	<b>0</b>	<b>287,752</b>	
<b>Total Utility</b>			<b>279,864</b>	<b>9,978</b>	<b>2,090</b>	<b>0</b>	<b>287,752</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	0.500	821	0	0	0	821		1
L	0.750	93	0	1	0	92		2
M	0.750	762	0	0	0	762		3
P	1.000		54	0	0	54		4
M	1.000	1,041	37	2	0	1,076		5
M	1.250	33	0	0	0	33		6
L	1.500	2	0	0	0	2		7
M	1.500	54	0	0	0	54		8
M	2.000	51	0	0	0	51		9
M	3.000	18	0	0	0	18		10
P	4.000	11	0	0	0	11		11
M	4.000	14	0	0	0	14		12
P	6.000	13	0	0	0	13		13
M	6.000	2	0	0	0	2		14
P	8.000	5	0	0	0	5		15
M	12.000	1	0	0	0	1		16
P	12.000	1	0	0	0	1		17
<b>Total Utility</b>		<b>2,922</b>	<b>91</b>	<b>3</b>	<b>0</b>	<b>3,010</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,703	30	170	0	1,563	229	1
0.750	1,490	300	66	0	1,724	78	2
1.000	78	0	0	0	78	2	3
1.500	45	0	0	0	45	0	4
2.000	15	1	0	0	16	0	5
3.000	7	0	0	0	7	7	6
4.000	2	0	0	0	2	0	7
6.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>3,341</b>	<b>331</b>	<b>236</b>	<b>0</b>	<b>3,436</b>	<b>317</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	1,497	53	4	3	1	5	1,563	1
0.750	1,458	187	12	8	0	59	1,724	2
1.000	0	49	18	5	1	5	78	3
1.500	0	27	9	2	3	4	45	4
2.000	0	9	6	1	0	0	16	5
3.000	0	1	6	0	0	0	7	6
4.000	0	0	2	0	0	0	2	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>2,955</b>	<b>326</b>	<b>58</b>	<b>19</b>	<b>5</b>	<b>73</b>	<b>3,436</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	24				24	1
Within Municipality	493	14	3		504	2
<b>Total Fire Hydrants</b>	<b>517</b>	<b>14</b>	<b>3</b>	<b>0</b>	<b>528</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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: 54  
 Number of distribution system valves end of year: 1,296  
 Number of distribution valves operated during year: 332

**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.

Acct #474 Other Water Revenues - return on net investment in meters charged to sewer department.

---

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

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

Acct #672 Maint Distr Reservoirs - charges due to maintenance to South Reservoir.

Acct #675 Maint of Services - project expenses throughout city by Kleiber Construction.

Acct #673 Maint of Transmission & Distr Mains - decrease in activity from prior year.

---

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Acct #342 Distribution Reservoirs - refurbish South Reservoir.

---

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

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

Acct #346 Accum Depreciation Meters - positive value due to major retirement of meters in 1998 of \$40,207 causing a debit balance.

If Adjustments for any account are nonzero, please explain.

Acct #343,345,348 Accum Depr for Transmission/Distribution Mains, Services and Hydrants - correction 2003 CIAC recording of depreciation. Offset of CIAC posted to individual CIAC accounts with offset to Earned Surplus in 2003 is now defined to Acct #253.

---

**Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)**

If Adjustments for any account are nonzero, please explain.

Accts #343,345,348 Transmission, Services, Hydrants - adjustments due to pre-2003 CIAC depreciation correction.

---

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

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

Increase in water mains due to extensions at Hill & Dale Rd, Meyer Park and Daleview Dr.

---

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Services (Page W-22)

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

Addition to water services due to new subdivisions at Greystone Settlement and Vintage Neighborhood.

**If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.**

Plymouth Utilities has no utility-owned services defined.

---

### Meters (Page W-23)

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

Answer is yes.

---

**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)	13,546,430	12,310,554	1
<b>Total Sales of Electricity</b>	<b>13,546,430</b>	<b>12,310,554</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	0	0	2
Miscellaneous Service Revenues (451)	3,664	980	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	27,016	27,092	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	26,149	28,277	7
<b>Total Other Operating Revenues</b>	<b>56,829</b>	<b>56,349</b>	
<b>Total Operating Revenues</b>	<b>13,603,259</b>	<b>12,366,903</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	10,388,487	9,394,418	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	596,256	457,896	10
Customer Accounts Expenses (901-905)	167,508	161,775	11
Sales Expenses (911-916)	0	53,401	12
Administrative and General Expenses (920-932)	394,886	397,982	13
<b>Total Operation and Maintenance Expenses</b>	<b>11,547,137</b>	<b>10,465,472</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	749,309	694,150	14
Amortization Expense (404-407)		0	15
Taxes (408)	413,416	419,436	16
<b>Total Other Expenses</b>	<b>1,162,725</b>	<b>1,113,586</b>	
<b>Total Operating Expenses</b>	<b>12,709,862</b>	<b>11,579,058</b>	
<b>NET OPERATING INCOME</b>	<b>893,397</b>	<b>787,845</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		1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (451):</b>		
TEMPORARY SERVICE RECONNECTION	3,664	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>3,664</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 CONTACTS, COMPUTER AND OTHER RENTALS	27,016	5
<b>Total Rent from Electric Property (454)</b>	<b>27,016</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NSF CHARGES, SALES TAX REVENUE	3,556	7
CUSTOMER LATE PAYMENT CHARGES	22,593	8
<b>Total Other Electric Revenues (456)</b>	<b>26,149</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)	10,388,487	9,394,418	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
<b>Total Other Power Supply Expenses</b>	<b>10,388,487</b>	<b>9,394,418</b>	
<b>Total Power Production Expenses</b>	<b>10,388,487</b>	<b>9,394,418</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)	36,563	34,304	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)	16,397	16,444	52
Overhead Line Expenses (583)	43,703	39,402	53
Underground Line Expenses (584)	55,134	49,056	54
Street Lighting and Signal System Expenses (585)	370	0	55
Meter Expenses (586)	62,231	64,000	56
Customer Installations Expenses (587)	3,725	3,701	57
Miscellaneous Distribution Expenses (588)	38,620	29,945	58
Rents (589)	12,000	12,000	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	18,000	23,578	62
Maintenance of Overhead Lines (593)	221,975	139,266	63
Maintenance of Underground Lines (594)	28,191	16,008	64
Maintenance of Line Transformers (595)	25,781	4,522	65
Maintenance of Street Lighting and Signal Systems (596)	28,834	23,112	66
Maintenance of Meters (597)	2,861	565	67
Maintenance of Miscellaneous Distribution Plant (598)	1,871	1,993	68
<b>Total Distribution Expenses</b>	<b>596,256</b>	<b>457,896</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	4,238	5,931	69
Meter Reading Expenses (902)	75,158	68,236	70
Customer Records and Collection Expenses (903)	62,958	60,847	71
Uncollectible Accounts (904)	25,154	26,761	72
Miscellaneous Customer Accounts Expenses (905)		0	73
<b>Total Customer Accounts Expenses</b>	<b>167,508</b>	<b>161,775</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		53,401	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>0</b>	<b>53,401</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	71,041	72,612	78
Office Supplies and Expenses (921)	13,852	14,844	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	20,920	19,911	81
Property Insurance (924)	4,445	3,272	82
Injuries and Damages (925)	20,487	27,239	83
Employee Pensions and Benefits (926)	224,604	212,295	84
Regulatory Commission Expenses (928)	9	12,023	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	22,303	23,588	87
Rents (931)		0	88
Maintenance of General Plant (932)	17,225	12,198	89
<b>Total Administrative and General Expenses</b>	<b>394,886</b>	<b>397,982</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>11,547,137</b>	<b>10,465,472</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		193,649	179,235	1
Social Security		39,144	41,343	2
Wisconsin Gross Receipts Tax		169,834	186,917	3
PSC Remainder Assessment		14,029	14,653	4
Other (specify): NONE			0	5
COMPUTER ALLOCATION		(3,240)	(2,712)	6
<b>Total tax expense</b>		<b>413,416</b>	<b>419,436</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			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.223458				3
County tax rate	mills		6.840748				4
Local tax rate	mills		7.029813				5
School tax rate	mills		7.193084				6
Voc. school tax rate	mills		1.801589				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.088692</b>				<b>10</b>
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>23.088692</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.029813</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.994673</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.024486</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.088692</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.694040</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.088692</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.024486</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>25,794,340</b>	25,794,340				22
Materials & Supplies	\$	<b>333,513</b>	333,513				23
<b>Subtotal</b>	\$	<b>26,127,853</b>	<b>26,127,853</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>12,623,290</b>	12,623,290				25
<b>Taxable Assets</b>	\$	<b>13,504,563</b>	<b>13,504,563</b>				<b>26</b>
Assessment Ratio	dec.		0.894850				27
<b>Assessed Value</b>	\$	<b>12,084,558</b>	<b>12,084,558</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.024486</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>193,649</b>	<b>193,649</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	137,341					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>193,649</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)	59,483		25
Structures and Improvements (352)	13,299		26
Station Equipment (353)	122,072		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	252,173		29
Overhead Conductors and Devices (356)	95,062		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>542,089</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	86,707	1,162	34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,624,992		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	4,371,005	303,123	38
Overhead Conductors and Devices (365)	3,561,134	216,691	39
Underground Conduit (366)	43,637		40
Underground Conductors and Devices (367)	4,263,790	402,630	41
Line Transformers (368)	3,604,701	156,001	42
Services (369)	641,885	67,695	43
Meters (370)	722,978	28,825	44
Installations on Customers' Premises (371)	114,371	1,939	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,027,748	52,660	47
<b>Total Distribution Plant</b>	<b>21,062,948</b>	<b>1,230,726</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,320		48
Structures and Improvements (390)	178,980		49
Office Furniture and Equipment (391)	58,831		50
Computer Equipment (391.1)	461,038	5,905	51
Transportation Equipment (392)	647,512	131,656	52
Stores Equipment (393)	14,421		53
Tools, Shop and Garage Equipment (394)	112,496	16,240	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)			59,483 25
Structures and Improvements (352)			13,299 26
Station Equipment (353)			122,072 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			252,173 29
Overhead Conductors and Devices (356)			95,062 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>542,089</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			87,869 34
Structures and Improvements (361)			0 35
Station Equipment (362)			2,624,992 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	88,216		4,585,912 38
Overhead Conductors and Devices (365)	56,325		3,721,500 39
Underground Conduit (366)			43,637 40
Underground Conductors and Devices (367)	38,894		4,627,526 41
Line Transformers (368)	36,130		3,724,572 42
Services (369)	4,954		704,626 43
Meters (370)	14,641		737,162 44
Installations on Customers' Premises (371)			116,310 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	11,473		1,068,935 47
<b>Total Distribution Plant</b>	<b>250,633</b>	<b>0</b>	<b>22,043,041</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			7,320 48
Structures and Improvements (390)			178,980 49
Office Furniture and Equipment (391)			58,831 50
Computer Equipment (391.1)			466,943 51
Transportation Equipment (392)			779,168 52
Stores Equipment (393)			14,421 53
Tools, Shop and Garage Equipment (394)			128,736 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)	36,933		55
Power Operated Equipment (396)	188,091		56
Communication Equipment (397)	60,236		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,765,858</b>	<b>153,801</b>	
<b>Total utility plant in service directly assignable</b>	<b>23,370,895</b>	<b>1,384,527</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>23,370,895</b>	<b>1,384,527</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)			36,933 55
Power Operated Equipment (396)			188,091 56
Communication Equipment (397)			60,236 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,919,659</b>
<b>Total utility plant in service directly assignable</b>	<b>250,633</b>	<b>0</b>	<b>24,504,789</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>250,633</b>	<b>0</b>	<b>24,504,789</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)	550,018	22,688	38
Overhead Conductors and Devices (365)	274,712	9,175	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	442,558	24,803	41
Line Transformers (368)	0		42
Services (369)	939,231	39,008	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
<b>Total Distribution Plant</b>	<b>2,206,519</b>	<b>95,674</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)	12,030		560,676 38
Overhead Conductors and Devices (365)	4,240		279,647 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	4,321		463,040 41
Line Transformers (368)			0 42
Services (369)	8,436		969,803 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<u>29,027</u>	<u>0</u>	<u>2,273,166</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>2,206,519</b>	<b>95,674</b>
Common Utility Plant Allocated to Electric Department	0	60
<b>Total utility plant in service</b>	<b>2,206,519</b>	<b>95,674</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>29,027</u>	<u>0</u>	<u>2,273,166</u>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<u>29,027</u>	<u>0</u>	<u>2,273,166</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)	11,358	3.13%	416	19
Station Equipment (353)	87,367	3.13%	3,821	20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	67,508	2.27%	5,724	22
Overhead Conductors and Devices (356)	33,774	2.27%	2,158	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					11,774 19
353					91,188 20
354					0 21
355					73,232 22
356					35,932 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>200,007</b>		<b>12,119</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	450,423	2.70%	70,875	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	1,912,101	2.78%	124,501	30
Overhead Conductors and Devices (365)	1,564,717	3.60%	131,087	31
Underground Conduit (366)	12,727	2.00%	873	32
Underground Conductors and Devices (367)	1,067,356	3.33%	148,040	33
Line Transformers (368)	1,617,572	3.13%	114,703	34
Services (369)	716,490	4.55%	30,633	35
Meters (370)	183,436	2.86%	20,880	36
Installations on Customers' Premises (371)	78,385	6.67%	7,693	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	469,543	3.33%	34,910	39
<b>Total Distribution Plant</b>	<b>8,072,750</b>		<b>684,195</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	178,980	3.33%		40
Office Furniture and Equipment (391)	24,529	6.67%	3,924	41
Computer Equipment (391.1)	228,667	14.29%	66,304	42
Transportation Equipment (392)	631,545	10.00%	71,334	43
Stores Equipment (393)	8,595	4.35%	627	44
Tools, Shop and Garage Equipment (394)	103,167	7.14%	8,612	45
Laboratory Equipment (395)	18,766	5.00%	1,847	46
Power Operated Equipment (396)	180,704	5.00%	3,249	47
Communication Equipment (397)	22,368	6.67%	4,018	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>1,397,321</b>		<b>159,915</b>	
<b>Total accum. prov. directly assignable</b>	<b>9,670,078</b>		<b>856,229</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>212,126</b>	
361					0	27
362		70,231			451,067	28
363					0	29
364	88,216	16,616		(215,328)	1,716,442	30
365	56,325	22,250		(110,160)	1,507,069	31
366					13,600	32
367	38,894	7,861		(95,863)	1,072,778	33
368	36,130		6,648		1,702,793	34
369	4,954	2,527		(439,645)	299,997	35
370	14,641				189,675	36
371					86,078	37
372					0	38
373	11,473	1,550			491,430	39
	<b>250,633</b>	<b>121,035</b>	<b>6,648</b>	<b>(860,996)</b>	<b>7,530,929</b>	
390					178,980	40
391					28,453	41
391.1					294,971	42
392					702,879	43
393					9,222	44
394					111,779	45
395					20,613	46
396					183,953	47
397					26,386	48
398					0	49
399					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,557,236</b>	
	<b>250,633</b>	<b>121,035</b>	<b>6,648</b>	<b>(860,996)</b>	<b>9,300,291</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>9,670,078</u></u>		<u><u>856,229</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (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>
					0 51
	<u>250,633</u>	<u>121,035</u>	<u>6,648</u>	<u>(860,996)</u>	<u>9,300,291</u>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	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)	222,778	2.78%	15,439	30
Overhead Conductors and Devices (365)	115,864	3.60%	9,978	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	107,275	3.33%	15,078	33
Line Transformers (368)	0			34
Services (369)	469,434	4.55%	43,431	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)	0			39
<b>Total Distribution Plant</b>	<b>915,351</b>		<b>83,926</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>915,351</b>		<b>83,926</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
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364	12,030	2,266		(215,328)	8,593 30
365	4,240	1,675		(110,159)	9,768 31
366					0 32
367	4,321	873		(95,863)	21,296 33
368					0 34
369	8,436	4,304		(439,645)	60,480 35
370					0 36
371					0 37
372					0 38
373					0 39
	29,027	9,118	0	(860,995)	100,137
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	29,027	9,118	0	(860,995)	100,137

**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>915,351</u></u>		<u><u>83,926</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
	29,027	9,118	0	(860,995)	100,137

## 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)						0 1
7.2/12.5 kV (12kV)	54	1	1			54 2
14.4/24.9 kV (25kV)						0 3
<b>Other:</b>						
NONE						0 4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)						0 5
7.2/12.5 kV (12kV)	60	3	1			62 6
14.4/24.9 kV (25kV)						0 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)	265	4	8			261 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)	82	5	1			86 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	1					1 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	1	2
Nonfarm Customers		3
<b>Total</b>	<b>1</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	131	7
Nonfarm	2,972	8
<b>Total</b>	<b>3,103</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>3,103</b>	<b>14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	35,360	Thursday	01/29/2004	19:00	19,751	1
February	02	33,772	Tuesday	02/03/2004	19:00	17,912	2
March	03	32,963	Thursday	03/11/2004	19:00	19,019	3
April	04	31,406	Thursday	04/29/2004	11:00	17,864	4
May	05	33,833	Thursday	05/20/2004	12:00	18,469	5
June	06	40,859	Tuesday	06/08/2004	17:00	19,406	6
July	07	40,707	Tuesday	07/20/2004	07:00	20,567	7
August	08	40,068	Monday	08/02/2004	12:00	20,018	8
September	09	36,897	Tuesday	09/14/2004	17:00	19,345	9
October	10	31,995	Tuesday	10/26/2004	19:00	18,579	10
November	11	34,260	Monday	11/29/2004	18:00	18,321	11
December	12	37,965	Wednesday	12/22/2004	18:00	20,230	12
<b>Total</b>		<b>430,085</b>				<b>229,481</b>	

**System Name** Plymouth Utilities

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<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	229,480	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>229,480</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	219,313	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	92	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
<b>Total Used by Company</b>	<b>92</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>219,405</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	10,075	25
<b>Total Energy Losses</b>	<b>10,075</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.3904%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>229,480</b>	<b>28</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
440 441	RG-1	6,624	63,024	1
<b>Total Sales for Residential Sales</b>		<b>6,624</b>	<b>63,024</b>	
<b>Commercial &amp; Industrial</b>				
44301	CP-1	36	14,928	2
44302	CP-2	29	54,930	3
44303	CP-3	6	61,314	4
44201 203 445	GS-1	812	22,192	5
448	MP-1	2	2,140	6
44204	MS-2	0	0	7
44205	MS-3	0	4	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>885</b>	<b>155,508</b>	
<b>Public Street &amp; Highway Lighting</b>				
444	MS-1	9	781	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>9</b>	<b>781</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>7,518</b>	<b>219,313</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)	
		4,588,784	94,054	<b>4,682,838</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>4,588,784</b>	<b>94,054</b>	<b>4,682,838</b>	
		928,046	24,542	<b>952,588</b>	<b>2</b>
		2,947,132	91,357	<b>3,038,489</b>	<b>3</b>
		2,828,646	105,147	<b>2,933,793</b>	<b>4</b>
		1,605,594	35,311	<b>1,640,905</b>	<b>5</b>
		142,412	3,078	<b>145,490</b>	<b>6</b>
		14,286	0	<b>14,286</b>	<b>7</b>
		310	5	<b>315</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>8,466,426</b>	<b>259,440</b>	<b>8,725,866</b>	
		136,823	903	<b>137,726</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>136,823</b>	<b>903</b>	<b>137,726</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>13,192,033</b>	<b>354,397</b>	<b>13,546,430</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				1
Point of Delivery	VARIOUS				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000 & 138,000				4
Point of Metering	Three metering pts				5
Total of 12 Monthly Maximum Demands -- kW	430,085				6
Average load factor	<b>73.0916%</b>				7
Total Cost of Purchased Power	10,404,649				8
Average cost per kWh	<b>0.0453</b>				9
On-Peak Hours (if applicable)	07:00 - 21:00				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	9,162	10,589			12
February	8,430	9,482			13
March	9,507	9,512			14
April	8,886	8,978			15
May	8,407	10,061			16
June	9,836	9,570			17
July	9,875	10,692			18
August	9,927	10,091			19
September	9,344	10,001			20
October	8,757	9,822			21
November	8,801	9,520			22
December	10,059	10,171			23
<b>Total kWh (000)</b>	<b>110,991</b>	<b>118,489</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 (\$)		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)
				0	0	0	0	0
<b>Total</b>				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	No. 1	No. 2	No. 3	1
Voltage--High Side	138	69	69	2
Voltage--Low Side	12	12	12	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	33,000	25,000	25,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	15,817	13,639	13,918	7
Dt and Hr of Such Maximum Demand	06/08/2004 17:00	06/08/2004 15:00	07/13/2004 16:00	8 9
Kwh Output	77,243,632	75,422,808	76,815,032	10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

**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	7,592	3,285	137,139	1
Acquired during year	225	86	5,475	2
<b>Total</b>	<b>7,817</b>	<b>3,371</b>	<b>142,614</b>	<b>3</b>
Retired during year	114	53	1,170	4
Sales, transfers or adjustments increase (decrease)		(1)	(1,500)	5
<b>Number end of year</b>	<b>7,703</b>	<b>3,317</b>	<b>139,944</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	7,537	3,109	126,165	8
In utility's use	20	43	4,073	9
				<b>10</b>
Locked meters on customers' premises				11
In stock	146	165	9,706	12
<b>Total end of year</b>	<b>7,703</b>	<b>3,317</b>	<b>139,944</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>				
				<b>1</b>
Sodium Vapor	100	140	79,479	<b>2</b>
Sodium Vapor	150	115	100,878	<b>3</b>
Sodium Vapor	250	19	29,179	<b>4</b>
Sodium Vapor	400	3	6,670	<b>5</b>
<b>Total</b>		<b>277</b>	<b>216,206</b>	
<b>Ornamental</b>				
Sodium Vapor	100	498	275,676	<b>6</b>
Sodium Vapor	150	232	223,431	<b>7</b>
Sodium Vapor	250	99	134,781	<b>8</b>
<b>Total</b>		<b>829</b>	<b>633,888</b>	
<b>Other</b>				
NONE				<b>9</b>
<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.

Acct #595 Maint of Line Transformers - increased maintenance program.

Acct #593,594 Maint of Overhead/Underground Lines - increase due to PSC requirement on inspections.

Acct #913 Advertising Expenses - DSM projects were covered by the utilities in 2003, 2004 expenses are now paid by the Public Benefits Program.

Acct #928 Regulatory Commission Expenses - 2003 incurred rate case costs.

---

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

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

Acct #392 Transportation Equipment - purchase 2005 International Model 4300 W/Digger Derick \$131,656.

Accts #364,365,367,368 Poles/Overhead Underground Cond/Line Transformers - major projects include rebuild CTH S, work on CTH C & Country Air Road, Great Lakes Cheese, Greystone Subdivision, Hillside Road, Willow Road and Branch Road.

---

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

If Adjustments for any account are nonzero, please explain.

Acct #364,365,367,369 Poles/Overhead-Underground Conductors/Services - correction 2003 CIAC recording of depreciation. Offset of CIAC posted to individual CIAC accounts with offset to Earned Surplus in 2003 is now defined to Acct #253.

---

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

If Adjustments for any account are nonzero, please explain.

Accts #364,365,367,369 Poles/Overhead Underground Conductors/Services - adjustments due to pre-2003 CIAC depreciation.

---

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

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

Data is not available at this time for Billing Demand Units.

---

### Substation Equipment (Page E-27)

#### General footnotes

Maximum Demand in kW is at 60 minute intervals.

Kwh Output is not available, recording Input.

---

**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	1,367,304	1,325,110	1
<b>Total Sewage Operating Revenues</b>	<b>1,367,304</b>	<b>1,325,110</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	0	0	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	4,994	7,280	6
Amortization of Construction Grants (636)	0	0	7
<b>Total Other Operating Revenues</b>	<b>4,994</b>	<b>7,280</b>	
<b>Total Operating Revenues</b>	<b>1,372,298</b>	<b>1,332,390</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	340,525	322,154	8
Maintenance Expenses (831-834)	126,919	143,521	9
Customer Accounting & Collection Expenses (840-843)	44,463	44,002	10
Administrative and General Expenses (850-857)	246,097	215,168	11
<b>Total Operation and Maintenance Expenses</b>	<b>758,004</b>	<b>724,845</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	299,275	288,075	12
Amortization Expense (404)		0	13
Taxes (408)	28,924	29,612	14
<b>Total Other Operating Expenses</b>	<b>328,199</b>	<b>317,687</b>	
<b>Total Operating Expenses</b>	<b>1,086,203</b>	<b>1,042,532</b>	
<b>NET OPERATING INCOME</b>	<b>286,095</b>	<b>289,858</b>	

### SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	2,876	156,406	614,137	5
Commercial Revenues	286	56,435	182,452	6
Industrial Revenues	44	88,185	514,265	7
Revenues from Public Authorities	22	13,828	56,144	8
<b>Total Measured Service to General Customers (622)</b>	<b>3,228</b>	<b>314,854</b>	<b>1,366,998</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)	2	48	306	12
<b>Total Sewage Operating Revenues</b>	<b>3,230</b>	<b>314,902</b>	<b>1,367,304</b>	

### HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
AMERICAN DAIRY BRANDS	16,154	175	200	7	<b>1</b>
GREAT LAKES CHEESE OF WISCONSIN	3,933	175	200	7	<b>2</b>
MASTERS GALLERY FOODS	2,442	175	200	7	<b>3</b>
ROCKY KNOLL HEALTH CARE FACILITY	7,861	175	200	7	<b>4</b>
SARGENTO FOODS	13,900	175	200	7	<b>5</b>
SARTORI FOODS	18,302	175	200	7	<b>6</b>

### OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>0</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
LAB REVENUES FROM INDUSTRIAL SITES	4,994	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>4,994</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## SEWER 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>OPERATION EXPENSES</b>			
Supervision and Labor (820)	232,114	218,052	1
Power and Fuel for Pumping (821)	95,171	87,313	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)	135	0	4
Phosphorous Removal Chemicals (824)	7,260	9,135	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	5,845	7,654	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>340,525</b>	<b>322,154</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	37,204	44,600	11
Maintenance of Collection System Pumping Equipment (832)	16,432	20,333	12
Maintenance of Treatment and Disposal Plant Equipment (833)	44,038	49,605	13
Maintenance of General Plant Structures and Equipment (834)	29,245	28,983	14
<b>Total Maintenance Expenses</b>	<b>126,919</b>	<b>143,521</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	32,148	32,139	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	9,420	8,919	17
Uncollectible Accounts (843)	2,895	2,944	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>44,463</b>	<b>44,002</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	32,460	32,360	19
Office Supplies and Expenses (851)	10,611	8,877	20
Outside Services Employed (852)	10,856	6,911	21
Insurance Expense (853)	23,106	23,763	22
Employees Pensions and Benefits (854)	114,753	99,516	23

**SEWER 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>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Regulatory Commission Expenses (855)		0	<b>24</b>
Miscellaneous General Expenses (856)	54,311	43,741	<b>25</b>
Rents (857)		0	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>246,097</b>	<b>215,168</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>758,004</b>	<b>724,845</b>	

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

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)	
Social Security		22,936	23,928	1
Local and School Tax Equivalent on Meters Charged by Water Department		2,760	2,724	2
PSC Remainder Assessment		1,608	1,604	3
Other (specify): NONE			0	4
COMPUTER ALLOCATION		1,620	1,356	5
<b>Total tax expense</b>		<b>28,924</b>	<b>29,612</b>	

**SEWER 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, 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>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	2,421,927	789,458	7
Interceptor Mains and Accessories (314)	1,419,341		8
Force Mains (315)	73,444		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>3,914,712</b>	<b>789,458</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	32,945		13
Electric Pumping Equipment (323)	204,140		14
Other Power Pumping Equipment (324)	65,377		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>302,462</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	88,551		17
Structures and Improvements (331)	580,607		18
Preliminary Treatment Equipment (332)	516,238		19
Primary Treatment Equipment (333)	230,834	134,608	20
Secondary Treatment Equipment (334)	2,139,047	164,520	21
Advanced Treatment Equipment (335)	303,622		22
Chlorination Equipment (336)	180,681		23
Sludge Treatment and Disposal Equipment (337)	946,393		24
Plant Site Piping (338)	214,336		25
Flow Metering and Monitoring Equipment (339)	90,418		26

**SEWER 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>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	677		3,210,708	7
Interceptor Mains and Accessories (314)			1,419,341	8
Force Mains (315)			73,444	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>677</b>	<b>0</b>	<b>4,703,493</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			32,945	13
Electric Pumping Equipment (323)	59,015		145,125	14
Other Power Pumping Equipment (324)			65,377	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>59,015</b>	<b>0</b>	<b>243,447</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			88,551	17
Structures and Improvements (331)			580,607	18
Preliminary Treatment Equipment (332)			516,238	19
Primary Treatment Equipment (333)	40,236		325,206	20
Secondary Treatment Equipment (334)	50,327		2,253,240	21
Advanced Treatment Equipment (335)			303,622	22
Chlorination Equipment (336)			180,681	23
Sludge Treatment and Disposal Equipment (337)			946,393	24
Plant Site Piping (338)			214,336	25
Flow Metering and Monitoring Equipment (339)			90,418	26

**SEWER 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, 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>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	936		27
Other Treatment and Disposal Plant Equipment (341)	2,530		28
<b>Total Treatment and Disposal Plant</b>	<b>5,294,193</b>	<b>299,128</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	4,601		31
Computer Equipment (372.1)	138,493		32
Transportation Equipment (373)	33,871	82,740	33
Other General Equipment (379)	126,976	52,865	34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>303,941</b>	<b>135,605</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,815,308</b>	<b>1,224,191</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>9,815,308</b>	<b>1,224,191</b>	

**SEWER 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>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			936 27
Other Treatment and Disposal Plant Equipment (341)			2,530 28
<b>Total Treatment and Disposal Plant</b>	<b>90,563</b>	<b>0</b>	<b>5,502,758</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			4,601 31
Computer Equipment (372.1)			138,493 32
Transportation Equipment (373)			116,611 33
Other General Equipment (379)			179,841 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>439,546</b>
<b>Total utility plant in service directly assignable</b>	<b>150,255</b>	<b>0</b>	<b>10,889,244</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>150,255</b>	<b>0</b>	<b>10,889,244</b>

**SEWER 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, 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>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	2,766,301	300,502	7
Interceptor Mains and Accessories (314)	859,808		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>3,626,109</b>	<b>300,502</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	404,758		18
Preliminary Treatment Equipment (332)	330,423		19
Primary Treatment Equipment (333)	267,550		20
Secondary Treatment Equipment (334)	863,084		21
Advanced Treatment Equipment (335)	758,563		22
Chlorination Equipment (336)	77,994		23
Sludge Treatment and Disposal Equipment (337)	826,940		24
Plant Site Piping (338)	242,557		25
Flow Metering and Monitoring Equipment (339)	30,826		26

**SEWER 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>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	773		3,066,030	7
Interceptor Mains and Accessories (314)			859,808	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>773</b>	<b>0</b>	<b>3,925,838</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			404,758	18
Preliminary Treatment Equipment (332)			330,423	19
Primary Treatment Equipment (333)			267,550	20
Secondary Treatment Equipment (334)			863,084	21
Advanced Treatment Equipment (335)			758,563	22
Chlorination Equipment (336)			77,994	23
Sludge Treatment and Disposal Equipment (337)			826,940	24
Plant Site Piping (338)			242,557	25
Flow Metering and Monitoring Equipment (339)			30,826	26

**SEWER 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, 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>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	10,275		27
Other Treatment and Disposal Plant Equipment (341)	5,308		28
<b>Total Treatment and Disposal Plant</b>	<b>3,818,278</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,444,387</b>	<b>300,502</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>7,444,387</b>	<b>300,502</b>	

**SEWER 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>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			10,275 27
Other Treatment and Disposal Plant Equipment (341)			5,308 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>3,818,278</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>773</b>	<b>0</b>	<b>7,744,116</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>773</b>	<b>0</b>	<b>7,744,116</b>

**SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
-------------------------	------------------------------	-------------------------	-----------------------------	---	---	-----------------------	--

NONE

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	1,270	0	0	0	1,270	1
6.000	15,777	0	0	0	15,777	2
8.000	176,030	6,106	67	0	182,069	3
10.000	16,340	0	0	0	16,340	4
12.000	5,948	0	0	0	5,948	5
15.000	9,879	2,672	0	0	12,551	6
16.000	980	0	0	0	980	7
18.000	5,678	0	0	0	5,678	8
20.000	886	0	0	0	886	9
24.000	1,985	0	0	0	1,985	10
30.000	7,463	0	0	0	7,463	11
36.000	2,209	0	0	0	2,209	12
<b>Total Utility</b>	<b>244,445</b>	<b>8,778</b>	<b>67</b>	<b>0</b>	<b>253,156</b>	

---

## SEWER OPERATING SECTION FOOTNOTES

---

### Sewer Operation & Maintenance Expenses (Page S-05)

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

Acct #856 Misc General Expenses - Wisconsin DNR fees \$7,068

---

### Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

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

Accts #333,334 Primary/Secondary Treatment Equip - refurbish clarifiers at treatment plant.

---

### Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

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

Acct #313 Collecting Mains - projects for Greystone Settlement and Vintage Neighborhood.

---

### Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

Sewer Mains 15" - construction to Meyer Park and Dalesview Dr.

Sewer Mains 8" - construction at Greystone Settlement and Vintage Neighborhood.

---