



3013 (02-05-09)

ANNUAL REPORT

OF

Name: WATERLOO WATER & LIGHT COMMISSION

Principal Office: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

For the Year Ended: DECEMBER 31, 2009

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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I EUGENE D WEIHERT of
(Person responsible for accounts)

WATERLOO WATER & LIGHT COMMISSION, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/26/2010
(Date)

UTILITY SUPERINTENDENT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERLOO WATER & LIGHT COMMISSION

Utility Address: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site: www.waterlooutilities.com

Utility employee in charge of correspondence concerning this report:

Name: EUGENE D WEIHERT

Title: SUPERINTENDENT

Office Address:

575 COMMERCIAL AVE
WATERLOO, WI 53594

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

Email Address: eweihert@wppienergy.org

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

Name: RAYMOND ROBERTSON

Title: PRESIDENT

Office Address:

440 LESCHINGER ST
WATERLOO, WI 53594

Telephone: (920) 478 - 2047

Fax Number:

Email Address:

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

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

Name: JODI DOBSON

Title: MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

P.O. BOX 7398
MADISON , WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: jodi.dobson@bakertilly.com

Date of most recent audit report: 3/1/2010

Period covered by most recent audit: 01/01/2009 - 12/31/2009

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: EUGENE D WEIHERT

Title: SUPERINTENDENT

Office Address:

575 COMMERCIAL AVE
WATERLOO, WI 53594

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

Email Address: eweihert@wppienergy.org

Name of utility commission/committee: WATERLOO WATER & LIGHT COMMISSION

Names of members of utility commission/committee:

- MR THOMAS BERGAN, SECRETARY
- MR RAYMOND BURBACH, COMMISSIONER
- MR CLIFFORD BUTZINE, VICE PRESIDENT
- MR FREDERICK HOLLAUS, COMMISSIONER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,334,162	4,205,735	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,771,035	3,634,432	2
Depreciation Expense (403)	250,728	250,889	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	243,815	212,662	5
Total Operating Expenses	4,265,578	4,097,983	
Net Operating Income	68,584	107,752	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	68,584	107,752	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,375	2,311	7
Income from Nonutility Operations (417)	(17,681)	8,432	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	23,095	54,869	10
Miscellaneous Nonoperating Income (421)	138,527	67,607	11
Total Other Income	145,316	133,219	
Total Income	213,900	240,971	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,817)	(18,815)	12
Other Income Deductions (426)	78,931	83,859	13
Total Miscellaneous Income Deductions	60,114	65,044	
Income Before Interest Charges	153,786	175,927	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	203,224	235,336	14
Amortization of Debt Discount and Expense (428)	8,820	5,448	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	6	4	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	212,050	240,788	
Net Income	(58,264)	(64,861)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,796,500	6,861,361	20
Balance Transferred from Income (433)	(58,264)	(64,861)	21
Miscellaneous Credits to Surplus (434)	11,798	0	22
Miscellaneous Debits to Surplus--Debit (435)	9,490	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,740,544	6,796,500	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,334,162	0	4,334,162	1
Total (Acct. 400):	4,334,162	0	4,334,162	
Operation and Maintenance Expense (401-402):				
Derived	3,771,035	0	3,771,035	2
Total (Acct. 401-402):	3,771,035	0	3,771,035	
Depreciation Expense (403):				
Derived	250,728	0	250,728	3
Total (Acct. 403):	250,728	0	250,728	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	243,815	0	243,815	5
Total (Acct. 408):	243,815	0	243,815	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	68,584	0	68,584	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	1,375	0	1,375	8
Total (Acct. 415-416):	1,375	0	1,375	
Income from Nonutility Operations (417):				
NON-REGULATED SEWER INCOME	(17,681)		(17,681)	9
Total (Acct. 417):	(17,681)	0	(17,681)	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	23,095		23,095	11
Total (Acct. 419):	23,095	0	23,095	
Miscellaneous Nonoperating Income (421):				
NONE			0	12
Contributed Plant - Water		1,732	1,732	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Electric		136,795	136,795	14
Total (Acct. 421):	0	138,527	138,527	
TOTAL OTHER INCOME:	6,789	138,527	145,316	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(18,817)	0	(18,817)	15
NONE			0	16
Total (Acct. 425):	(18,817)	0	(18,817)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	25,205	25,205	17
Depreciation Expense on Contributed Plant - Electric	0	22,135	22,135	18
DEPR EXP ON CONTRIBUTED PLANT-SEWER		31,591	31,591	19
Total (Acct. 426):	0	78,931	78,931	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,817)	78,931	60,114	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	203,224	0	203,224	20
Total (Acct. 427):	203,224	0	203,224	
Amortization of Debt Discount and Expense (428):				
DEBT DISCOUNT AMORTIZATION	8,820		8,820	21
Total (Acct. 428):	8,820	0	8,820	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	6	0	6	24
Total (Acct. 431):	6	0	6	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	212,050	0	212,050	
NET INCOME:	(117,860)	59,596	(58,264)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,237,106	2,559,394	6,796,500	26
Total (Acct. 216):	4,237,106	2,559,394	6,796,500	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(117,860)	59,596	(58,264)	27
Total (Acct. 433):	(117,860)	59,596	(58,264)	
Miscellaneous Credits to Surplus (434):				
FEMA FUNDS ACCRUED IN 2008 AFTER REPORT WAS FILED	11,798		11,798	28
Total (Acct. 434):	11,798	0	11,798	
Miscellaneous Debits to Surplus--Debit (435):				
REMOVAL OF OLD STEAM PIPES	9,490		9,490	29
Total (Acct. 435)--Debit:	9,490	0	9,490	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,121,554	2,618,990	6,740,544	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

FEMA funds accrued in 2008 after the report was filed.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	352	3,101			3,453	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	42	1,208			1,250	2
Payroll	70	542			612	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
EQUIPMENT	12	204			216	6
Total costs and expenses	124	1,954	0	0	2,078	
Net income (or loss)	228	1,147	0	0	1,375	

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	403,413	3,930,749	0	0	4,334,162	1
Less: interdepartmental sales	3,741	135,657	0	0	139,398	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	627	2,466			3,093	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	399,045	3,792,626	0	0	4,191,671	

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	139,998	652	140,650	1
Electric operating expenses	181,478	1,446	182,924	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	124,770	737	125,507	5
Merchandising and jobbing	1,049	0	1,049	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	9,054	0	9,054	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	2,835	(2,835)	0	18
All other accounts	187	0	187	19
Total Payroll	459,371	0	459,371	

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	2.8	1
Electric	3.8	2
Gas	0.0	3
Sewer	2.4	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	11,611,906	11,260,095	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,957,439	3,753,057	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,654,467	7,507,038	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	6,053,902	6,056,600	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,708,706	3,508,010	6
Net Nonutility Property	2,345,196	2,548,590	
Investment in Municipality (123)	0	0	7
Other Investments (124)	329,740	331,472	8
Sinking Funds (125)	1,227,090	1,135,033	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	3,902,026	4,015,095	
CURRENT AND ACCRUED ASSETS			
Cash (131)	48,118	91,548	12
Special Deposits (134)	0	0	13
Working Funds (135)	375	375	14
Temporary Cash Investments (136)	70,227	786,303	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	505,359	491,509	17
Other Accounts Receivable (143)	10,709	7,359	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	22,871	29,035	20
Plant Materials and Operating Supplies (154)	102,394	100,524	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	3,401	5,075	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	763,454	1,511,728	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	88,381	67,628	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	21,814	25,738	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	110,195	93,366	
Total Assets and Other Debits	12,430,142	13,127,227	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	185,490	183,690	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	6,740,544	6,796,500	37
Total Proprietary Capital	6,926,034	6,980,190	
LONG-TERM DEBT			
Bonds (221)	4,230,000	4,470,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	4,230,000	4,470,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	875	526	41
Accounts Payable (232)	295,077	725,093	42
Payables to Municipality (233)	27,291	23,475	43
Customer Deposits (235)			44
Taxes Accrued (236)	214,571	182,315	45
Interest Accrued (237)	29,261	37,247	46
Tax Collections Payable (241)	4,614	4,392	47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	571,689	973,048	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	10,289	10,289	50
Other Deferred Credits (253)	608,947	615,892	51
Total Deferred Credits	619,236	626,181	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	83,183	77,808	54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	83,183	77,808	
Total Liabilities and Other Credits	12,430,142	13,127,227	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,983,839	0	0	6,276,256	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,846,654	0	0	5,578,770	2
Utility Plant in Service - Contributed Plant (101.2)	1,343,577	0	0	832,847	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	6,358			3,700	8
Total Utility Plant	5,196,589	0	0	6,415,317	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	850,098	0	0	2,429,423	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	324,543	0	0	353,375	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,174,641	0	0	2,782,798	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	4,021,948	0	0	3,632,519	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	793,896	2,329,355			3,123,251	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	96,853	153,875			250,728	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,595				6,595	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	3,228	4,260			7,488	9
Salvage	533	1,652			2,185	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	107,209	159,787	0	0	266,996	16
Debits during year						17
Book cost of plant retired	41,110	50,859			91,969	18
Cost of removal	9,897	8,069			17,966	19
Other debits (specify):						20
CCNC ACCRUAL DISTRIBUTED		791			791	21
					0	22
					0	23
					0	24
Total debits	51,007	59,719	0	0	110,726	25
Balance end of year (111.1)	850,098	2,429,423	0	0	3,279,521	26
Footnotes						27

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

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	299,338	330,469			629,807	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	25,205	22,135			47,340	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
CCNC ACCRUAL DISTRIBUTED		771			771	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	25,205	22,906	0	0	48,111	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	324,543	353,375	0	0	677,918	26
Footnotes						27

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	5,473,966		4,208	5,469,758	1
NEW DOORS ON GRIT BUILDING	6,991			6,991	2
NEW DIFFUSERS	17,532			17,532	3
NEW PICK-UP TRUCK	26,278			26,278	4
NEW PUMPS	48,522			48,522	5
NEW EQUIPMENT	10,595			10,595	6
RETIRE OLD DIFFUSERS	(27,365)			(27,365)	7
RETIRE OLD PUMPS	(26,322)			(26,322)	8
RETIRE OLD AIR MONITORING EQUIP	(7,514)			(7,514)	9
RETIRE OLD LAB EQUIPMENT	(12,817)			(12,817)	10
RETIRE OLD COMPUTER EQUIPMENT	(981)			(981)	11
RETIRE OLD CHLORINATION EQUIPMENT	(53,731)			(53,731)	12
RETIRE OLD STRUCTURES & IMPROV.	(2,484)			(2,484)	13
NEW LAB EQUIPMENT	5,405			5,405	14
UPGRADE TEACUP	13,400			13,400	15
UV DISINFECTION EQUIPMENT	46,033			46,033	16
ENERGY REDUCTION PROJECT	198,368			198,368	17
SPIRAL ASSEMBLY PROJECT	4,730			4,730	18
SCREENING ROOM PROJECT	80,788			80,788	19
SCADA EQUIPMENT	178,348			178,348	20
REPLACE PORTION OF ROOF	3,164			3,164	21
REPLACE BRIDGE TRACK RAILS & CAPS	8,526			8,526	22
MEZZANINE FOR GRIT SYSTEM	8,850			8,850	23
UPGRADE AERATION BASINS	33,173			33,173	24
W. MADISON LIFT STATION FORCE MAIN	22,723			22,723	25
LIFT STATION EQUIPMENT	422			422	26
FURNACE & AIR CONDITIONER		6,778	5,268	1,510	27
Total Nonutility Property (121)	6,056,600	6,778	9,476	6,053,902	
Less accum. prov. depr. & amort. (122)	3,508,010	208,121	7,425	3,708,706	28
Net Nonutility Property	2,548,590	(201,343)	2,051	2,348,298	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			74,743		74,743	76,557	3
Total Electric Utility					74,743	76,557	

Account	Total End of Year	Amount Prior Year	
Electric utility total	74,743	76,557	1
Water utility (154)	27,651	23,967	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	102,394	100,524	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 BOND ISSUE	276	428	0	1
2002 BOND ISSUE	4,608	428	59,884	2
2009 BOND ISSUE	3,936	428	28,497	3
Total			88,381	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	183,690	1
Changes during year (explain):		
NEW WATER SERVICE AT CITY GARAGE	1,800	2
Balance end of year	185,490	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2002 BOND ISSUE	09/15/2002	11/01/2022	4.25%	3,145,000	1
2009 BOND ISSUE	03/25/2009	11/01/2014	2.44%	1,085,000	2
Total Bonds (Account 221):				4,230,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
CUSTOMER DEPOSITS	01/01/2009	12/31/2009	7.00%	875	3
Total for Account 231				875	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	182,315	1
Accruals:		
Charged water department expense	106,563	2
Charged electric department expense	139,247	3
Charged sewer department expense	11,497	4
Other (explain):		
NONE		5
Total Accruals and other credits	257,307	
Taxes paid during year:		
County, state and local taxes	182,870	6
Social Security taxes	36,080	7
PSC Remainder Assessment	3,758	8
Other (explain):		
Gross Revenues License Fee	2,343	9
Total payments and other debits	225,051	
Balance end of year	214,571	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2009 REVENUE BONDS	0	21,674	17,106	4,568	1
1997 REVENUE BONDS	5,415	27,741	33,156	0	2
2002 REVENUE BONDS	31,819	153,809	160,943	24,685	3
Subtotal	37,234	203,224	211,205	29,253	
Advances from Municipality (223)					
None	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	13	6	11	8	6
Subtotal	13	6	11	8	
Total	37,247	203,230	211,216	29,261	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	329,740	2
Total (Acct. 124):	329,740	
Sinking Funds (125):		
BOND RESERVE	472,152	3
BOND REDEMPTION	100,496	4
WWTP REPLACEMENT	654,442	5
Total (Acct. 125):	1,227,090	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	64,128	10
Electric	387,176	11
Sewer (Regulated)		12
Other (specify):		
NON-REGULATED SEWER	54,055	13
Total (Acct. 142):	505,359	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	10,709	15
Other (specify):		
NONE		16
Total (Acct. 143):	10,709	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS ON PROPERTY TAX ROLL	22,871	17
Total (Acct. 145):	22,871	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
ELECTRIC SERVICE UPGRADE AT WASTEWATER PLANT	8,699	20
WATER MODEL STUDY & TOWER DESIGN	13,115	21
Total (Acct. 183):	21,814	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
BILLED GARBAGE CHARGES NOT YET COLLECTED	27,291	25
Total (Acct. 233):	27,291	
Other Deferred Credits (253):		
Regulatory Liability	263,433	26
DEFERRED REVENUE	329,740	27
REIMBURSEMENT FROM WPPI	1,270	28
COMMITMENT TO COMMUNITY PROGRAM	14,504	29
Total (Acct. 253):	608,947	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

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.

Numerous small items totaling \$10,709.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,514,700	5,531,690	0	0	9,046,390	1
Materials and Supplies	25,809	75,650	0	0	101,459	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	821,997	2,379,389	0	0	3,201,386	4
Customer Advances for Construction					0	5
Regulatory Liability	122,041	150,800	0	0	272,841	6
NONE					0	7
Average Net Rate Base	2,596,471	3,077,151	0	0	5,673,622	
Net Operating Income	(69,782)	138,366	0	0	68,584	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.69%	4.50%	N/A	N/A	1.21%	

**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	126,250	156,000	0	0	282,250	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,417	10,400	0	0	18,817	3
Other (specify):						
NONE					0	4
Balance End of Year	117,833	145,600	0	0	263,433	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The Utility is in the process of replacing the electric and water meters with new radio-read meters. This project is expected to take approximately two more years.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	393,435	399,718	1
Total Sales of Water	393,435	399,718	
Other Operating Revenues			
Forfeited Discounts (470)	2,457	2,534	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,521	6,824	5
Total Other Operating Revenues	9,978	9,358	
Total Operating Revenues	403,413	409,076	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	25,425	29,274	6
Pumping Expenses (620-633)	39,345	36,117	7
Water Treatment Expenses (640-652)	29,924	39,133	8
Transmission and Distribution Expenses (660-678)	45,675	31,814	9
Customer Accounts Expenses (901-906)	13,704	8,627	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	117,701	85,093	12
Total Operation and Maintenance Expenses	271,774	230,058	
Other Operating Expenses			
Depreciation Expense (403)	96,853	93,319	13
Amortization Expense (404-407)		0	14
Taxes (408)	104,568	84,996	15
Total Other Operating Expenses	201,421	178,315	
Total Operating Expenses	473,195	408,373	
NET OPERATING INCOME	(69,782)	703	

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 (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,095	51,349	170,518	5
Commercial (461.2)	138	19,067	48,049	6
Industrial (461.3)	15	8,658	18,821	7
Public Authority (461.4)	13	2,889	7,628	8
Total Metered Sales to General Customers (461)	1,261	81,963	245,016	
Private Fire Protection Service (462)	10		10,356	9
Public Fire Protection Service (463)	1,229		128,739	10
Other Water Sales (465)				11
Sales for Resale (466)	1	2,649	5,583	12
Interdepartmental Sales (467)	1	1,572	3,741	13
Total Sales of Water	2,502	86,184	393,435	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Portland Sanitary District	City limits	2,649	5,583	1
Total		2,649	5,583	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	128,739	3
NONE		4
Total Public Fire Protection Service (463)	128,739	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,457	6
Other (specify):		
Total Forfeited Discounts (470)	2,457	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
BILLING SERVICES FOR CITY OF WATERLOO & PORTLAND SANITARY DISTRICT	4,730	9
SALES OF WATER METERS	113	10
CHARGES FOR RECONNECTION OF SERVICES	180	11
Return on net investment in meters charged to sewer department	2,498	12
Other (specify):		
Total Other Water Revenues (474)	7,521	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	15,189	15,348	1
Operation Labor and Expenses (601)	10,236	13,926	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)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	25,425	29,274	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	18,693	15,454	16
Pumping Labor and Expenses (624)	15,895	16,431	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	2,585	3,221	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	20	88	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	2,152	923	24
Total Pumping Expenses	39,345	36,117	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	9,783	9,310	26
Operation Labor and Expenses (642)	17,867	24,865	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	2,274	4,958	32
Total Water Treatment Expenses	29,924	39,133	

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)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	6,598	841	34
Transmission and Distribution Lines Expenses (662)	9,158	8,631	35
Meter Expenses (663)	7,789	1,295	36
Customer Installations Expenses (664)	102	31	37
Miscellaneous Expenses (665)	831	640	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)		0	42
Maintenance of Transmission and Distribution Mains (673)	13,203	10,591	43
Maintenance of Services (675)	4,528	3,430	44
Maintenance of Meters (676)	798	0	45
Maintenance of Hydrants (677)	2,668	6,355	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	45,675	31,814	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	2,981	3,431	49
Customer Records and Collection Expenses (903)	8,447	5,196	50
Uncollectible Accounts (904)	627	0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)	1,649	0	53
Total Customer Accounts Expenses	13,704	8,627	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,049	12,807	55
Office Supplies and Expenses (921)	9,606	4,937	56
Administrative Expenses Transferred--Credit (922)	0	5,772	57
Outside Services Employed (923)	21,219	13,935	58
Property Insurance (924)	4,696	2,944	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	50,448	39,763	61
Regulatory Commission Expenses (928)	1,016	0	62
Duplicate Charges--Credit (929)		0	63

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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	10,658	11,164	64
Rents (931)		0	65
Maintenance of General Plant (932)	3,009	5,315	66
Total Administrative and General Expenses	117,701	85,093	
Total Operation and Maintenance Expenses	271,774	230,058	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 926 - The increase is due to a recalculation of the allocation of general expenses. The water expense allocation previously was 13% of the total general expense; the current allocation is 23%.

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		95,253	77,067	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,995	1,434	2
Net property tax equivalent		93,258	75,633	
Social Security		10,671	8,798	3
PSC Remainder Assessment		639	565	4
Other (specify): NONE			0	5
Total tax expense		104,568	84,996	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175400				3
County tax rate	mills		3.926271				4
Local tax rate	mills		9.363380				5
School tax rate	mills		10.271132				6
Voc. school tax rate	mills		1.357084				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.093267				10
Less: state credit	mills		1.597704				11
Net tax rate	mills		23.495563				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.363380				14
Combined School Tax Rate	mills		11.628216				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.991596				17
Total Tax Rate	mills		25.093267				18
Ratio of Local and School Tax to Total	dec.		0.836543				19
Total tax net of state credit	mills		23.495563				20
Net Local and School Tax Rate	mills		19.655048				21
Utility Plant, Jan. 1	\$	4,983,839	4,983,839				22
Materials & Supplies	\$	23,967	23,967				23
Subtotal	\$	5,007,806	5,007,806				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,007,806	5,007,806				26
Assessment Ratio	dec.		0.967734				27
Assessed Value	\$	4,846,224	4,846,224				28
Net Local & School Rate	mills		19.655048				29
Tax Equiv. Computed for Current Year	\$	95,253	95,253				30
Tax Equivalent per 1994 PSC Report	\$	28,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	95,253					34
Footnotes							35

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	2,012				2,012	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	19,761				19,761	8
Supply Mains (316)	51,335				51,335	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	73,108	0	0	0	73,108	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	666,670				666,670	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	108,276	10,000		(1,732)	116,544	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,086				2,086	16
Total Pumping Plant	777,032	10,000	0	(1,732)	785,300	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	28,296				28,296	21
Total Water Treatment Plant	28,296	0	0	0	28,296	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	2,017				2,017	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	79,053				79,053	24
Transmission and Distribution Mains (343)	1,050,284	478,937	14,140		1,515,081	25
Services (345)	40,808	92,351	1,752		131,407	26
Meters (346)	209,482	77,749	21,522	3,967	269,676	27
Hydrants (348)	112,910	43,155	831		155,234	28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,494,554	692,192	38,245	3,967	2,152,468	
GENERAL PLANT						
Land and Land Rights (389)	9,084				9,084	30
Structures and Improvements (390)	359,906				359,906	31
Office Furniture and Equipment (391)	858	1,849	43		2,664	32
Computer Equipment (391.1)	4,811		480		4,331	33
Transportation Equipment (392)	56,231		2,342		53,889	34
Stores Equipment (393)	7,433				7,433	35
Tools, Shop and Garage Equipment (394)	32,203			(1,258)	30,945	36
Laboratory Equipment (395)	2,042				2,042	37
Power Operated Equipment (396)	55,637				55,637	38
Communication Equipment (397)	1,481				1,481	39
SCADA Equipment (397.1)	278,955				278,955	40
Miscellaneous Equipment (398)	1,115				1,115	41
Total General Plant	809,756	1,849	2,865	(1,258)	807,482	
Total utility plant in service directly assignable	3,182,746	704,041	41,110	977	3,846,654	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,182,746	704,041	41,110	977	3,846,654	

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

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

If Adjustments for any account are nonzero, please explain.

Account 325 - \$1,732 was reclassified as contributed plant.

Account 346 & 394 is the cost of the AMR equipment & software that was reclassified.

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	91,556			1,732	93,288	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	91,556	0	0	1,732	93,288	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	4,033				4,033	24
Transmission and Distribution Mains (343)	819,336				819,336	25
Services (345)	301,423				301,423	26
Meters (346)	241				241	27
Hydrants (348)	118,589				118,589	28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,243,622	0	0	0	1,243,622	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	6,667				6,667	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	6,667	0	0	0	6,667	
Total utility plant in service directly assignable	1,341,845	0	0	1,732	1,343,577	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,341,845	0	0	1,732	1,343,577	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

Account 325 was reclassified as contributed plant.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	1,960	2.90%	573	4
Supply Mains (316)	13,135	1.80%	924	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	15,095		1,497	
PUMPING PLANT				
Structures and Improvements (321)	205,224	3.20%	21,333	7
Other Power Production Equipment (323)	0			8
Electric Pumping Equipment (325)	32,658	4.40%	4,946	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	2,086	1.00%		11
Total Pumping Plant	239,968		26,279	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	1,070	6.00%	1,698	15
Total Water Treatment Plant	1,070		1,698	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	62,749	1.90%	1,502	17
Transmission and Distribution Mains (343)	141,419	1.30%	16,675	18
Services (345)	5,342	2.90%	2,497	19
Meters (346)	77,059	5.50%	13,177	20
Hydrants (348)	20,489	2.20%	2,950	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	307,058		36,801	
GENERAL PLANT				
Structures and Improvements (390)	57,434	2.90%	10,437	23
Office Furniture and Equipment (391)	664	5.80%	102	24
Computer Equipment (391.1)	3,858	14.29%	653	25
Transportation Equipment (392)	56,231	13.30%		26
Stores Equipment (393)	943	2.00%	149	27
Tools, Shop and Garage Equipment (394)	31,017	5.80%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					2,533	4
316					14,059	5
317					0	6
	0	0	0	0	16,592	
321					226,557	7
323					0	8
325					37,604	9
326					0	10
328					2,086	11
	0	0	0	0	266,247	
331					0	12
332					0	13
333					0	14
334					2,768	15
	0	0	0	0	2,768	
341					0	16
342					64,251	17
343	14,140	8,247		2,790	138,497	18
345	1,752			580	6,667	19
346	21,522		473		69,187	20
348	831	1,650		253	21,211	21
349					0	22
	38,245	9,897	473	3,623	299,813	
390					67,871	23
391	43				723	24
391.1	480				4,031	25
392	2,342		60		53,949	26
393					1,092	27
394					31,017	28
395					0	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	37,189	5.80%	3,227	30
Communication Equipment (397)	1,051	9.20%	136	31
SCADA Equipment (397.1)	38,496	9.20%	25,665	32
Miscellaneous Equipment (398)	199	2.90%	32	33
Total General Plant	227,082		40,401	
Total accum. prov. directly assignable	790,273		106,676	
 Common Utility Plant Allocated to Water Department	 3,623	 0.00%		 34
Total accum. prov. for depreciation	793,896		106,676	

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)	
396					40,416	30
397					1,187	31
397.1					64,161	32
398					231	33
	2,865	0	60	0	264,678	
	41,110	9,897	533	3,623	850,098	
				(3,623)	0	34
	41,110	9,897	533	0	850,098	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

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

Accounts 392 & 394 were over-depreciated in 2009; it will be corrected in 2010.

If Adjustments for any account are nonzero, please explain.

Common Utility Plant was completed construction work not classified in 2008. The adjustments are to reclassify the costs to accounts 343, 345, and 348.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	34,490	4.40%	4,067	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	34,490		4,067	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	3,283	1.90%	77	17
Transmission and Distribution Mains (343)	108,716	1.30%	10,651	18
Services (345)	117,424	2.90%	8,741	19
Meters (346)	177	5.50%	13	20
Hydrants (348)	27,628	2.20%	2,609	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	257,228		22,091	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	7,620	14.29%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					38,557	9
326					0	10
328					0	11
	0	0	0	0	38,557	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					3,360	17
343					119,367	18
345					126,165	19
346					190	20
348					30,237	21
349					0	22
	0	0	0	0	279,319	
390					0	23
391					0	24
391.1				(953)	6,667	25
392					0	26
393					0	27
394					0	28
395					0	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	<u>7,620</u>		<u>0</u>	
Total accum. prov. directly assignable	<u>299,338</u>		<u>26,158</u>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 <u><u>299,338</u></u>		 <u><u>26,158</u></u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	(953)	6,667	
	0	0	0	(953)	324,543	
					0	34
	0	0	0	(953)	324,543	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Account 394 - adjustment to correct over-depreciation.

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

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SOURCES OF WATER SUPPLY - 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,276	9,276	1
February			8,315	8,315	2
March			9,294	9,294	3
April			9,011	9,011	4
May			9,940	9,940	5
June			9,553	9,553	6
July			10,316	10,316	7
August			9,548	9,548	8
September			9,136	9,136	9
October			9,154	9,154	10
November			8,032	8,032	11
December			8,369	8,369	12
Total annual pumpage	0	0	109,944	109,944	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	109,944	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	109,944	3
Less: Gallons (000's) sold:	86,184	4
Gallons (000's) entering distribution system but not sold:	23,760	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	63	7
Gallons (000's) used for fire protection:	115	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	1,245	10
Subtotal Estimated Usage:	1,423	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	770	13
Gallons (000's) lost due to service leaks or breaks:	276	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	2,179	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	19,112	17
Subtotal of Estimated Losses:	22,337	18
Percentage of water entering distribution system sold:	78%	19
Percentage of unaccounted for water:	17%	20
If more than 15%, indicate causes: unknown at this time		21
		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss: We will be looking for water leaks this year.		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	591	28
Date of maximum: 10/30/2009		29
Cause of maximum: pumps were turned on to refill reservoir after inspection		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	5	33
Date of minimum: 10/25/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	150,720	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	7	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals served):		42
Inside municipality?	3,375	43
Outside municipality?	175	44

WATER LOSS AND OTHER STATISTICS

Water Loss and Other Statistics (Page W-14)

General footnotes

The well meters were tested in May, 2009. The meter at Well #2 was measuring at 111%, or 2,159,300 gallons, from January 1 to May 11, 2009.

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
200 S. MONROE ST.	#1	172	10	468,000	Yes	1
600 LUM AVE.	#2	249	10	720,000	Yes	2
PORTER ST.	#4	250	20	800,000	Yes	3

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	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	600 LUM AVE.	600 LUM AVE.	600 LUM AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	300	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9
Year Installed	1997	1997	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	20	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP #4	BOOSTER PUMP #5	BOOSTER PUMP #6	15
Location	HIAWATHA TR.	HIAWATHA TR.	INDIAN HILLS DR.	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	PACO	PACO	STA-RITE	19
Year Installed	1990	1990	2007	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	50	500	25	22
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	STA-RITE	23
Year Installed	1990	1990	2007	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	20	2	26
Footnotes				27
				28

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	BOOSTER PUMP #7	WELL #1	WELL #2	1
Location	INDIAN HILLS DR	200 S. MONROE ST.	600 LUM AVE.	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	STA-RITE	GOULDS	FAIRBANKS	5
Year Installed	2008	1996	1953	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	25	700	450	8
Pump Motor or Standby Engine Mfr	STA-RITE	U. S. MOTOR	U. S. MOTOR	9 10
Year Installed	2008	1996	1953	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	2	50	30	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			15
Location	461 PORTER ST.			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	LAYNE & BOWL			19
Year Installed	1968			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	700			22
Pump Motor or Standby Engine Mfr	U. S. MOTOR			23 24
Year Installed	2005			25
Type	ELECTRIC			26
Horsepower	60			27
Footnotes				28

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	INDIAN HILLS	SQUIRE ST.		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1967	1910		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	100	165		6
Total capacity in gallons (actual)	1,000,000	100,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		13
Is a corrosion control chemical used (yes, no)?	N	N		14
Is water fluoridated (yes, no)?	Y	Y		15
Footnotes				16

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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	3,069	21	900		2,190	1
M	S	4.000	68				68	2
M	D	6.000	42,747	52	2,925		39,874	3
M	T	6.000	410				410	4
M	D	8.000	21,280	1,828	1,325		21,783	5
M	S	8.000	20				20	6
M	D	10.000	14,538	5,180			19,718	7
M	S	10.000	180				180	8
P	D	10.000	92				92	9
M	D	12.000	6,026				6,026	10
M	T	12.000	2,656				2,656	11
Total Within Municipality			91,086	7,081	5,150	0	93,017	
Total Utility			91,086	7,081	5,150	0	93,017	

WATER MAINS

Water Mains (Page W-19)

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

The new water main was financed by the Utility.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	159		81		78		1
M	0.750	465		13		452	56	2
M	1.000	487	95			582		3
M	1.250	5				5		4
M	1.500	18	1			19		5
M	2.000	24	2			26		6
M	3.000	4				4		7
M	4.000	9				9		8
M	6.000	11				11		9
Total Utility		1,182	98	94	0	1,186	56	

WATER SERVICES

Water Services (Page W-20)

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

One new water service was financed the City of Waterloo; the remaining services were financed by the Utility.

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.
6. Do not include station meters in the meter inventory used to complete these tables.

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	903	180	201		882	381	1
0.750	547	36	68		515	104	2
1.000	98	30	15		113	45	3
1.500	26				26	0	4
2.000	26				26	0	5
3.000	10				10	0	6
4.000	7				7	0	7
6.000	1				1	0	8
8.000	4				4	3	9
Total:	1,622	246	284	0	1,584	533	

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	674	53	1	2	3	149	882	1
0.750	374	29	4	0	0	108	515	2
1.000	41	24	2	2	1	43	113	3
1.500	0	16	2	1	0	7	26	4
2.000	0	9	3	6	1	7	26	5
3.000	0	2	2	1	2	3	10	6
4.000	0	1	1	1	0	4	7	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	1	0	3	0	4	9
Total:	1,089	134	17	13	10	321	1,584	

METERS

Meters (Page W-21)

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

The testing of smaller meters is done every eight years or as needed.

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

Yes, station meters were tested in 2007 and 2009.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The 6" and 8" meters are installed at a business that is no longer in operation.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	180	11	7		184	2
Total Fire Hydrants	180	11	7	0	184	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	45	*
Number of distribution system valves end of year:	451	
Number of distribution valves operated during year:	200	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Due to time constraints, some hydrants and valves were not operated in 2009, but will be operated in 2010.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,918,883	3,783,823	1
Total Sales of Electricity	3,918,883	3,783,823	
Other Operating Revenues			
Forfeited Discounts (450)	7,414	7,888	2
Miscellaneous Service Revenues (451)	1,388	1,600	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,505	2,711	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	559	637	7
Total Other Operating Revenues	11,866	12,836	
Total Operating Revenues	3,930,749	3,796,659	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	3,135,948	3,016,558	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	126,926	117,677	10
Customer Accounts Expenses (901-905)	36,395	47,199	11
Customer Service and Information Expenses (906)	1,704	0	12
Sales Expenses (911-916)	441	3,237	13
Administrative and General Expenses (920-932)	197,847	219,703	14
Total Operation and Maintenance Expenses	3,499,261	3,404,374	
Other Expenses			
Depreciation Expense (403)	153,875	157,570	15
Amortization Expense (404-407)		0	16
Taxes (408)	139,247	127,666	17
Total Other Expenses	293,122	285,236	
Total Operating Expenses	3,792,383	3,689,610	
NET OPERATING INCOME	138,366	107,049	

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 all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	7,414	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,414	
Miscellaneous Service Revenues (451):		
FEEES FOR CONNECTING SERVICES	540	3
PROFIT ON MAINTENANCE OF WIRING	848	4
Total Miscellaneous Service Revenues (451)	1,388	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
AIR COMPRESSOR RENTAL; POLE CONTACT RENTAL	2,505	6
Total Rent from Electric Property (454)	2,505	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT; SALES OF MATERIAL; LAMP RECYCLING FEES	559	8
Total Other Electric Revenues (456)	559	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	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
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27
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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	3,135,948	3,016,558	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	3,135,948	3,016,558	
Total Power Production Expenses	3,135,948	3,016,558	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)		0	50
Load Dispatching (581)		0	51
Station Expenses (582)	21,617	24,030	52
Overhead Line Expenses (583)	38,301	28,390	53
Underground Line Expenses (584)	10,957	9,986	54
Street Lighting and Signal System Expenses (585)	6,040	6,747	55
Meter Expenses (586)	1,625	2,718	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	9,119	5,806	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	16,477	16,450	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	16,068	16,058	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	2,990	4,734	64
Maintenance of Line Transformers (595)		47	65
Maintenance of Street Lighting and Signal Systems (596)	2,583	2,711	66
Maintenance of Meters (597)	1,149	0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	126,926	117,677	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	10,022	18,375	70
Customer Records and Collection Expenses (903)	23,907	28,824	71
Uncollectible Accounts (904)	2,466	0	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)	1,704	0	74
Total Customer Accounts Expenses	38,099	47,199	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)	441	3,237	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	441	3,237	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	31,801	33,040	79
Office Supplies and Expenses (921)	27,823	24,864	80
Administrative Expenses Transferred -- Credit (922)	10,763	18,872	81
Outside Services Employed (923)	28,084	32,760	82
Property Insurance (924)	9,284	14,947	83
Injuries and Damages (925)	0	250	84
Employee Pensions and Benefits (926)	63,153	65,257	85
Regulatory Commission Expenses (928)		0	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	25,482	35,365	88
Rents (931)		0	89
Maintenance of General Plant (932)	22,983	32,092	90
Total Administrative and General Expenses	197,847	219,703	
Total Operation and Maintenance Expenses	3,499,261	3,404,374	

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		119,873	105,803	1
Social Security		13,912	14,398	2
Wisconsin Gross Receipts Tax		2,343	4,704	3
PSC Remainder Assessment		3,119	2,761	4
Other (specify): NONE			0	5
Total tax expense		139,247	127,666	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.175400				2
County tax rate	mills		3.926271				3
Local tax rate	mills		9.363380				4
School tax rate	mills		10.271132				5
Voc. school tax rate	mills		1.357084				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		25.093267				9
Less: state credit	mills		1.597704				10
Net tax rate	mills		23.495563				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.363380				12
Combined School Tax Rate	mills		11.628216				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		20.991596				15
Total Tax Rate	mills		25.093267				16
Ratio of Local and School Tax to Total	dec.		0.836543				17
Total tax net of state credit	mills		23.495563				18
Net Local and School Tax Rate	mills		19.655048				19
Utility Plant, Jan. 1	\$	6,276,256	6,276,256				20
Materials & Supplies	\$	76,557	76,557				21
Subtotal	\$	6,352,813	6,352,813				22
Less: Plant Outside Limits	\$	50,647	50,647				23
Taxable Assets	\$	6,302,166	6,302,166				24
Assessment Ratio	dec.		0.967734				25
Assessed Value	\$	6,098,820	6,098,820				26
Net Local & School Rate	mills		19.655048				27
Tax Equiv. Computed for Current Year	\$	119,873	119,873				28
Tax Equivalent per 1994 PSC Report	\$	49,526					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	119,873					31
Footnotes							32

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	940				940	34
Structures and Improvements (361)	4,926				4,926	35
Station Equipment (362)	1,105,297	36,317	4,517		1,137,097	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	235,869	12,168	775		247,262	38
Overhead Conductors and Devices (365)	281,308	2,794	400		283,702	39
Underground Conduit (366)	8,794				8,794	40
Underground Conductors and Devices (367)	213,345				213,345	41
Line Transformers (368)	645,948	479	550		645,877	42
Services (369)	229,021	17,372	1,622		244,771	43
Meters (370)	186,583	28,281	18,088	5,708	202,484	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	147,753	46,436	7,160		187,029	47
Total Distribution Plant	3,059,784	143,847	33,112	5,708	3,176,227	
GENERAL PLANT						
Land and Land Rights (389)	150,790				150,790	48
Structures and Improvements (390)	1,850,802				1,850,802	49
Office Furniture and Equipment (391)	17,592	1,848	2,727		16,713	50
Computer Equipment (391.1)	27,306		10,335		16,971	51
Transportation Equipment (392)	199,555		4,685		194,870	52
Stores Equipment (393)	13,604				13,604	53
Tools, Shop and Garage Equipment (394)	66,388			(6,385)	60,003	54
Laboratory Equipment (395)	5,350				5,350	55
Power Operated Equipment (396)	82,100				82,100	56
Communication Equipment (397)	7,841				7,841	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	3,499				3,499	59
Other Tangible Property (399)	0				0	60
Total General Plant	2,424,827	1,848	17,747	(6,385)	2,402,543	
Total utility plant in service directly assignable	5,484,611	145,695	50,859	(677)	5,578,770	

**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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	5,484,611	145,695	50,859	(677)	5,578,770	

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

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

If Adjustments for any account are nonzero, please explain.

Account 370 & 394 is the cost of the AMR equipment & software that was reclassified.

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	100,373				100,373	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	14,674				14,674	38
Overhead Conductors and Devices (365)	23,952	398			24,350	39
Underground Conduit (366)	4,428				4,428	40
Underground Conductors and Devices (367)	372,520	1,376			373,896	41
Line Transformers (368)	28,012	1,234			29,246	42
Services (369)	114,184	10,101			124,285	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	30,429	124,499			154,928	47
Total Distribution Plant	688,572	137,608	0	0	826,180	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	6,667				6,667	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	6,667	0	0	0	6,667	
Total utility plant in service directly assignable	695,239	137,608	0	0	832,847	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	695,239	137,608	0	0	832,847	

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

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-07)

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

A portion of State Highway 89 in the City of Waterloo was reconstructed. The Wisconsin Department of Transportation financed 80% (\$124,499) of the street lighting costs.

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	2,287	3.00%	148	27
Station Equipment (362)	656,055	3.33%	37,336	28
Storage Battery Equipment (363)	0	0.00%		29

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
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					2,435	27
362	4,517	400			688,474	28
363					0	29

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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	143,758	4.00%	9,663	30
Overhead Conductors and Devices (365)	155,794	3.00%	8,475	31
Underground Conduit (366)	3,510	2.50%	220	32
Underground Conductors and Devices (367)	112,733	3.33%	7,104	33
Line Transformers (368)	257,577	3.00%	19,377	34
Services (369)	139,201	4.50%	10,660	35
Meters (370)	88,861	3.33%	6,478	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	149,729	1.70%	2,846	39
Total Distribution Plant	1,709,505		102,307	
GENERAL PLANT				
Structures and Improvements (390)	254,793	2.50%	46,270	40
Office Furniture and Equipment (391)	16,151	5.80%	995	41
Computer Equipment (391.1)	23,816	14.29%	3,164	42
Transportation Equipment (392)	191,941	9.39%		43
Stores Equipment (393)	1,558	2.00%	272	44
Tools, Shop and Garage Equipment (394)	49,254	6.67%	4,215	45
Laboratory Equipment (395)	1,167	5.00%	268	46
Power Operated Equipment (396)	75,249	7.23%		47
Communication Equipment (397)	4,372	6.67%	523	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	493	2.90%	101	50
Total General Plant	618,794		55,808	
Total accum. prov. directly assignable	2,328,299		158,115	
Common Utility Plant Allocated to Electric Department	1,056	0.00%		51
Total accum. prov. for depreciation	2,329,355		158,115	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	2,329,355		158,115	

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)	
364	775	781			151,865	30
365	400	378	877		164,368	31
366					3,730	32
367					119,837	33
368	550		654		277,058	34
369	1,622	930			147,309	35
370	18,088				77,251	36
371					0	37
372					0	38
373	7,160	5,580		285	140,120	39
	33,112	8,069	1,531	285	1,772,447	
390					301,063	40
391	2,727				14,419	41
391.1	10,335				16,645	42
392	4,685		121		187,377	43
393					1,830	44
394					53,469	45
395					1,435	46
396					75,249	47
397					4,895	48
397.1					0	49
398					594	50
	17,747	0	121	0	656,976	
	50,859	8,069	1,652	285	2,429,423	
				(1,056)	0	51
	50,859	8,069	1,652	(771)	2,429,423	
399					0	52
	0	0	0	0	0	
	50,859	8,069	1,652	(771)	2,429,423	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-09)

If Adjustments for any account are nonzero, please explain.

Common Utility Plant was completed construction work not classified in 2008. The adjustments are to reclassify the costs to account 373 (both plant financed by Utility and financed by contributions).

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

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ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	63,373	3.33%	3,342	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362					66,715	28
363					0	29

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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	10,057	4.00%	587	30
Overhead Conductors and Devices (365)	9,667	3.00%	725	31
Underground Conduit (366)	355	2.50%	111	32
Underground Conductors and Devices (367)	141,964	3.33%	12,428	33
Line Transformers (368)	1,870	3.00%	859	34
Services (369)	85,393	4.50%	5,366	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	8,264	1.70%	1,576	39
Total Distribution Plant	320,943		24,994	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	9,526	14.29%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	9,526		0	
Total accum. prov. directly assignable	330,469		24,994	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	330,469		24,994	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	330,469		24,994	

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)	
364					10,644	30
365					10,392	31
366					466	32
367					154,392	33
368					2,729	34
369					90,759	35
370					0	36
371					0	37
372					0	38
373				771	10,611	39
	0	0	0	771	346,708	
390					0	40
391					0	41
391.1				(2,859)	6,667	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	0	0	0	(2,859)	6,667	
	0	0	0	(2,088)	353,375	
					0	51
	0	0	0	(2,088)	353,375	
399					0	52
	0	0	0	0	0	
	0	0	0	(2,088)	353,375	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

Common Utility Plant was completed construction work not classified in 2008. The adjustments are to reclassify the costs to account 373 (both plant financed by Utility and financed by contributions).

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

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TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	12	11
Nonfarm	141	12
Total	153	13
Total customers on rural lines at end of year	153	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	7,807	Thursday	01/15/2009	11:00	4,129	1
February	02	7,379	Wednesday	02/04/2009	11:00	3,475	2
March	03	7,267	Thursday	03/12/2009	12:00	3,650	3
April	04	6,820	Monday	04/06/2009	12:00	3,369	4
May	05	6,984	Thursday	05/21/2009	12:00	3,277	5
June	06	9,059	Tuesday	06/23/2009	13:00	3,521	6
July	07	7,183	Monday	07/06/2009	13:00	3,391	7
August	08	7,513	Monday	08/17/2009	12:00	3,585	8
September	09	7,285	Monday	09/14/2009	14:00	3,328	9
October	10	6,584	Thursday	10/15/2009	11:00	3,435	10
November	11	6,505	Monday	11/02/2009	12:00	3,086	11
December	12	7,054	Wednesday	12/16/2009	12:00	3,775	12
Total		87,440				42,021	

System Name

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

Type of Reading	Supplier
60 minutes integrated	WPPI ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	42,021	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	42,021	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	39,629	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	39,629	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,392	27
Total Energy Losses	2,392	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.6924%	29
Total Disposition of Energy	42,021	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,508	12,661	1
Total Sales for Residential Sales		1,508	12,661	
Commercial & Industrial				
SMALL POWER	CP-1	13	3,641	2
LARGE POWER TIME-OF-DAY	CP-2	10	17,279	3
GENERAL	GS-1	277	5,720	4
Total Sales for Commercial & Industrial		300	26,640	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	328	5
Total Sales for Public Street & Highway Lighting		2	328	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,810	39,629	

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)	
		828,167	426,681	1,254,848	1
0	0	828,167	426,681	1,254,848	
11,869	15,611	223,507	124,869	348,376	2
55,956	63,318	1,120,090	590,753	1,710,843	3
		355,276	193,236	548,512	4
67,825	78,929	1,698,873	908,858	2,607,731	
		45,500	10,804	56,304	5
0	0	45,500	10,804	56,304	
				0	6
0	0	0	0	0	
67,825	78,929	2,572,540	1,346,343	3,918,883	

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	Sub-station				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	24.9 kV				4
Point of Metering	Sub-station				5
Total of 12 Monthly Maximum Demands -- kW	87,440				6
Average load factor	65.8314%				7
Total Cost of Purchased Power	3,135,948				8
Average cost per kWh	0.0746				9
On-Peak Hours (if applicable)	7:00 am - 9:00 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,926	2,203			12
February	1,717	1,758			13
March	1,809	1,841			14
April	1,743	1,626			15
May	1,578	1,699			16
June	1,876	1,645			17
July	1,801	1,590			18
August	1,782	1,804			19
September	1,713	1,614			20
October	1,747	1,688			21
November	1,496	1,590			22
December	1,856	1,919			23
Total kWh (000)	21,044	20,977			24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					25
Point of Delivery					26
Voltage at Which Delivered					27
Point of Metering					28
Type of Power Purchased (firm, dump, etc.)					29
Total of 12 Monthly Maximum Demands -- kW					30
Average load factor					31
Total Cost of Purchased Power					32
Average cost per kWh					33
On-Peak Hours (if applicable)					34
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	35
January					36
February					37
March					38
April					39
May					40
June					41
July					42
August					43
September					44
October					45
November					46
December					47
Total kWh (000)					48

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
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
Load Factor		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
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		17
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
Total kWh (000)	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) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)					4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):	January				17
	February				18
	March				19
	April				20
	May				21
	June				22
	July				23
	August				24
	September				25
	October				26
	November				27
	December				28
Total kWh (000)	0				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

STEAM PRODUCTION PLANTS

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

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							
Total							0

1

Turbine-Generators

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

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							1
Total						0	

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.

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

1

HYDRAULIC GENERATING PLANTS

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								1
						Total	0	

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
			Total	0	0	0	0	1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Eastside	Main	Perry	Westside	1
Voltage--High Side	24,900	24,900	24,900	24,900	2
Voltage--Low Side	4,160	4,160	480	4,160	3
Num. Main Transformers in Operation	1	1	3	1	4
Total Capacity of Transformers in kVA	5,000	5,000	6,000	5,000	5
Number of Spare Transformers on Hand	0	0	1	0	6
15-Minute Maximum Demand in kW	7,031	2,070			7
Dt and Hr of Such Maximum Demand	06/23/2009 13:00 06/24/2009 14:00				8
Kwh Output	32,154,607	9,866,063			9
Footnotes		*	*	*	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Total Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
Kwh Output					24
Footnotes					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
Kwh Output					39
Footnotes					40

SUBSTATION EQUIPMENT

Substation Equipment (Page E-26)

General footnotes

The 15-minute maximum demand in kW, date and hour of such maximum demand, and kWh output for the Main, Perry, and Westside substations are reported in total under the Main substation.

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,179	469	45,005	1
Acquired during year	240	6	200	2
Total	2,419	475	45,205	3
Retired during year	373	1	75	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,046	474	45,130	6
Number end of year accounted for as follows:				7
In customers' use	1,784	400	35,084	8
In utility's use	18	30	6,363	9
Locked meters on customers' premises	4			10
In stock	240	44	3,683	11
Total end of year	2,046	474	45,130	12

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	259	194,768	1
Total		259	194,768	
Ornamental				
Fluorescent	160	38	68,856	2
Mercury Vapor	175	11	8,800	3
Sodium Vapor	100	28	14,672	4
Sodium Vapor	150	54	40,608	5
Total		131	132,936	
Other				
NONE				6
Total		0	0	

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	627,143	605,617	1
Total Sewage Operating Revenues	627,143	605,617	
Other Operating Revenues			
Customer Forfeited Discounts (631)	2,077	2,431	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	191	654	6
Total Other Operating Revenues	2,268	3,085	
Total Operating Revenues	629,411	608,702	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	288,256	263,389	7
Maintenance Expenses (831-834)	50,437	53,933	8
Customer Accounting & Collection Expenses (840-843)	15,830	14,866	9
Administrative and General Expenses (850-857)	102,544	81,716	10
Total Operation and Maintenance Expenses	457,067	413,904	
Other Operating Expenses			
Depreciation Expense (403)	178,528	175,511	11
Amortization Expense (404)		0	12
Taxes (408)	11,497	10,855	13
Total Other Operating Expenses	190,025	186,366	
Total Operating Expenses	647,092	600,270	
NET OPERATING INCOME	(17,681)	8,432	

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)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	1,068	48,411	281,222	5
Commercial Revenues (622.2)	125	15,174	72,845	6
Industrial Revenues (622.3)	11	38,549	211,460	7
Revenues from Public Authorities (622.4)	11	1,740	8,137	8
Total Measured Service to General Customers (622)	1,215	103,874	573,664	
Service to Other Systems (624)	1	6,395	26,742	9
Other Sewerage Service (625)	6	1,998	26,737	10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	1,222	112,267	627,143	

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)	
BRIESS INDUSTRIES INC	30,971	250	250	7	1
J G VAN HOLTEN	3,911	250	250	7	2

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.

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	2,077	2
Other (specify):		
Total Customer Forfeited Discounts (631)	2,077	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SAMPLER MAINTENANCE; SEWAGE DISPOSAL PERMIT FEES	191	6
Total Miscellaneous Operating Revenues (635)	191	

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)	
OPERATION EXPENSES			
Supervision and Labor (820)	78,176	72,780	1
Power and Fuel for Pumping (821)	115,805	90,827	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)	39,245	23,850	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	55,030	75,932	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	288,256	263,389	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)	11,446	17,401	12
Maintenance of Treatment and Disposal Plant Equipment (833)	26,131	23,620	13
Maintenance of General Plant Structures and Equipment (834)	12,860	12,912	14
Total Maintenance Expenses	50,437	53,933	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	10,451	9,244	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	3,521	5,622	17
Uncollectible Accounts (843)	1,858	0	18
Total Customer Accounting & Collection Expenses	15,830	14,866	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	11,207	10,325	19
Office Supplies and Expenses (851)	14,964	10,728	20
Outside Services Employed (852)	19,031	9,334	21
Insurance Expense (853)	5,117	4,756	22
Employees Pensions and Benefits (854)	41,991	38,579	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	10,234	7,994	25
Rents (857)		0	26
Total Administrative and General Expenses	102,544	81,716	
Total Operation and Maintenance Expenses	457,067	413,904	

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		9,502	9,421	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,995	1,434	2
PSC Remainder Assessment			0	3
Other (specify):				
NONE			0	4
Total tax expense		11,497	10,855	

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 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	0				0	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	22,722				22,722	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	22,722	0	0	0	22,722	
COLLECTION SYSTEM PUMPING INSTALLAT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	7,267				7,267	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	60,663				60,663	16
Total Collection System Pumping Installation:	67,930	0	0	0	67,930	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	400				400	17
Structures and Improvements (331)	1,887,388	6,778	3,793		1,890,373	18
Preliminary Treatment Equipment (332)	310,349				310,349	19
Primary Treatment Equipment (333)	47,440				47,440	20
Secondary Treatment Equipment (334)	851,635				851,635	21
Advanced Treatment Equipment (335)	269,230				269,230	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	44,576				44,576	24
Plant Site Piping (338)	265,411				265,411	25
Flow Metering and Monitoring Equipment (339)	39,468				39,468	26
Outfall Sewer Pipes (340)	0				0	27

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 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	232,621				232,621	28
Total Treatment and Disposal Plant	3,948,518	6,778	3,793	0	3,951,503	
GENERAL PLANT						
Land and Land Rights (370)	21,363				21,363	29
Structures and Improvements (371)	578,567				578,567	30
Office Furniture and Equipment (372)	2,910		244		2,666	31
Total General Plant	602,840	0	244	0	602,596	
Total utility plant in service directly assignable	4,642,010	6,778	4,037	0	4,644,751	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)					0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	9,194		1,152		8,042	33
Transportation Equipment (373)	53,180		781		52,399	34
Other General Equipment (379)	306,855			(2,031)	304,824	35
Other Tangible Property (390)	0				0	36
Total General Plant	369,229	0	1,933	(2,031)	365,265	
Total utility plant in service directly assignable	5,011,239	6,778	5,970	(2,031)	5,010,016	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)					0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	5,011,239	6,778	5,970	(2,031)	5,010,016	

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 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	0				0	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	0	0	0	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	7,066				7,066	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	41,317				41,317	16
Total Collection System Pumping Installation	48,383	0	0	0	48,383	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	507,720		1,475		506,245	18
Preliminary Treatment Equipment (332)	38,290				38,290	19
Primary Treatment Equipment (333)	14,098				14,098	20
Secondary Treatment Equipment (334)	241,817				241,817	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	48,350				48,350	24
Plant Site Piping (338)	82,636				82,636	25
Flow Metering and Monitoring Equipment (339)	14,098				14,098	26
Outfall Sewer Pipes (340)	0				0	27

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 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	11,070				11,070	28
Total Treatment and Disposal Plant	958,079	0	1,475	0	956,604	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,006,462	0	1,475	0	1,004,987	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)					0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	6,666				6,666	33
Transportation Equipment (373)	2,019				2,019	34
Other General Equipment (379)	30,214				30,214	35
Other Tangible Property (390)	0				0	36
Total General Plant	38,899	0	0	0	38,899	
Total utility plant in service directly assignable	1,045,361	0	1,475	0	1,043,886	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)					0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	1,045,361	0	1,475	0	1,043,886	

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)
		0				0	
Total Utility		0	0	0	0	0	0

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SEWER SERVICES

Sewer Services (Page N-09)

General footnotes

Sewer services are owned and maintained by the City of Waterloo.

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)
0.000	0				0
Total Utility	0	0	0	0	0

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SEWER MAINS

Sewer Mains (Page N-10)

General footnotes

Sewer mains are owned and maintained by the City of Waterloo.
