



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: WATERLOO WATER & LIGHT COMMISSION

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Principal Office: 122 S. MONROE ST  
WATERLOO, WI 53594-1499

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For the Year Ended: DECEMBER 31, 2001

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

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



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

## TABLE OF CONTENTS

Schedule Name	Page
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26
<b>NON-REGULATED SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service	N-07
Sewer Services	N-09
Sewer Mains	N-10
Sewer Operating Section Footnotes	N-11

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** WATERLOO WATER & LIGHT COMMISSION

**Utility Address:** 122 S. MONROE ST  
WATERLOO, WI 53594-1499

**When was utility organized?** 12/1/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR EUGENE D WEIHERT  
**Title:** UTILITY SUPERINTENDENT

**Office Address:**  
122 S. MONROE ST.  
WATERLOO, WI 53594-1499

**Telephone:** (920) 478 - 2260

**Fax Number:** (920) 478 - 9682

**E-mail Address:** eugene Weihert@wppisys.org

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

**Name:**  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR RAYMOND ROBERTSON  
**Title:** COMMISSION PRESIDENT

**Office Address:**  
440 LESCHINGER ST  
WATERLOO, WI 53594

**Telephone:** (920) 478 - 2047

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO.  
P.O. BOX 7398  
MADISON, WI 53707-7398

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

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

**E-mail Address:**

**Date of most recent audit report:** 2/22/2002

**Period covered by most recent audit:** 01/01/2001 - 12/31/2001

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

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**Name:** MR EUGENE D. WEIHERT

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

122 S. MONROE ST  
WATERLOO, WI 53594-1499

**Telephone:** (920) 478 - 2260

**Fax Number:** (920) 478 - 9682

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

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**Name of utility commission/committee:** Waterloo Water & Light Commission

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

- MR CLIFFORD BUTZINE, COMMISSIONER
- MR FRED HOLAUS, COMMISSIONER
- MR DENNIS MOUNGEY, COMMISSION VICE PRESIDENT
- MR HUBERT PANN, COMMISSION SECRETARY

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**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**

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,958,281	3,753,396	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,405,049	3,345,203	2
Depreciation Expense (403)	179,818	175,012	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	163,614	157,365	5
<b>Total Operating Expenses</b>	<b>3,748,481</b>	<b>3,677,580</b>	
<b>Net Operating Income</b>	<b>209,800</b>	<b>75,816</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>209,800</b>	<b>75,816</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	218,004	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	126,216	135,603	10
Miscellaneous Nonoperating Income (421)	19,986	174,240	11
<b>Total Other Income</b>	<b>364,206</b>	<b>309,843</b>	
<b>Total Income</b>	<b>574,006</b>	<b>385,659</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	2,069	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>2,069</b>	
<b>Income Before Interest Charges</b>	<b>574,006</b>	<b>383,590</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	169,685	183,662	14
Amortization of Debt Discount and Expense (428)	4,799	5,098	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	2,867	7,454	17
Other Interest Expense (431)	28	32	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>177,379</b>	<b>196,246</b>	
<b>Net Income</b>	<b>396,627</b>	<b>187,344</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,379,101	3,196,458	20
Balance Transferred from Income (433)	396,627	187,344	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	4,701	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,775,728</b>	<b>3,379,101</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NON-REGULATED SEWER OPERATIONS	220,145	3
CLEC EXPENSE	(2,141)	4
<b>Total (Acct. 417):</b>	<b>218,004</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		5
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	126,216	6
<b>Total (Acct. 419):</b>	<b>126,216</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
CONTRIBUTIONS IN AID OF CONSTRUCTION	19,986	8
<b>Total (Acct. 421):</b>	<b>19,986</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### 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	421,660	3,536,621	0	0	3,958,281	1
Less: interdepartmental sales	5,968	110,832	0	0	116,800	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	34	1,254			1,288	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>415,658</b>	<b>3,424,535</b>	<b>0</b>	<b>0</b>	<b>3,840,193</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. 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	76,702	106	<b>76,808</b>	1
Electric operating expenses	192,192	1,762	<b>193,954</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	88,665	255	<b>88,920</b>	5
Merchandising and jobbing	4,720		<b>4,720</b>	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	15,517		<b>15,517</b>	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	2,123	(2,123)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>379,919</b>	<b>0</b>	<b>379,919</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	6,764,188	6,505,809	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,160,962	1,979,315	2
<b>Net Utility Plant</b>	<b>4,603,226</b>	<b>4,526,494</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>4,603,226</b>	<b>4,526,494</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	4,863,992	4,864,582	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,422,685	2,269,072	6
<b>Net Nonutility Property</b>	<b>2,441,307</b>	<b>2,595,510</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	364,122	374,857	8
Special Funds (125-128)	1,573,343	1,462,052	9
<b>Total Other Property and Investments</b>	<b>4,378,772</b>	<b>4,432,419</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	238,569	141,546	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	225	225	12
Temporary Cash Investments (136)	551,984	776,726	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	371,343	442,089	15
Other Accounts Receivable (143)	69,489	10,279	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	(1,288)	17
Receivables from Municipality (145)	21,026	11,932	18
Materials and Supplies (151-163)	89,190	102,992	19
Prepayments (165)	4,573	16,237	20
Interest and Dividends Receivable (171)	7,868		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,354,267</b>	<b>1,503,314</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	26,735	31,534	24
Other Deferred Debits (182-186)	3,024	2,984	25
<b>Total Deferred Debits</b>	<b>29,759</b>	<b>34,518</b>	
<b>Total Assets and Other Debits</b>	<b>10,366,024</b>	<b>10,496,745</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	183,690	183,690	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	3,775,728	3,379,101	<b>28</b>
<b>Total Proprietary Capital</b>	<b>3,959,418</b>	<b>3,562,791</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	2,765,000	2,935,000	<b>29</b>
Advances from Municipality (223)	0	83,400	<b>30</b>
Other Long-Term Debt (224)	121,981	178,855	<b>31</b>
<b>Total Long-Term Debt</b>	<b>2,886,981</b>	<b>3,197,255</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	50	0	<b>32</b>
Accounts Payable (232)	236,535	260,520	<b>33</b>
Payables to Municipality (233)	12,645	129,298	<b>34</b>
Customer Deposits (235)		250	<b>35</b>
Taxes Accrued (236)	135,626	131,791	<b>36</b>
Interest Accrued (237)	31,174	36,632	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	11,164	11,012	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	8	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>427,194</b>	<b>569,511</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	11,755	11,755	<b>43</b>
Other Deferred Credits (253)	379,246	378,622	<b>44</b>
<b>Total Deferred Credits</b>	<b>391,001</b>	<b>390,377</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	58,072	53,173	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>58,072</b>	<b>53,173</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,643,358	2,723,638	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>10,366,024</b>	<b>10,496,745</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,076,553	0	0	3,522,503	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	8,901	0		147,764	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				8,467	7
<b>Total Utility Plant</b>	<b>3,085,454</b>	<b>0</b>	<b>0</b>	<b>3,678,734</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	491,947	0	0	1,669,015	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>491,947</b>	<b>0</b>	<b>0</b>	<b>1,669,015</b>	
<b>Net Utility Plant</b>	<b>2,593,507</b>	<b>0</b>	<b>0</b>	<b>2,009,719</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	423,446	1,555,869			<b>1,979,315</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	68,872	110,946			<b>179,818</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,587				<b>3,587</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Clearing	7,329	25,970			<b>33,299</b>	<b>9</b>
Salvage	672	7,121			<b>7,793</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>80,460</b>	<b>144,037</b>	<b>0</b>	<b>0</b>	<b>224,497</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	10,479	30,891			<b>41,370</b>	<b>15</b>
Cost of removal	1,480	0			<b>1,480</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>11,959</b>	<b>30,891</b>	<b>0</b>	<b>0</b>	<b>42,850</b>	<b>19</b>
<b>Balance End of Year</b>	<b>491,947</b>	<b>1,669,015</b>	<b>0</b>	<b>0</b>	<b>2,160,962</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	4,843,219	7,135	7,725	4,842,629	1
<b>Other (specify):</b>					
PROPERTY HELD FOR FUTURE USE	21,363			21,363	2
<b>Total Nonutility Property (121)</b>	<b>4,864,582</b>	<b>7,135</b>	<b>7,725</b>	<b>4,863,992</b>	
Less accum. prov. depr. & amort. (122)	2,269,072	161,338	7,725	2,422,685	3
<b>Net Nonutility Property</b>	<b>2,595,510</b>	<b>(154,203)</b>	<b>0</b>	<b>2,441,307</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	(1,288)	1
<b>Additions:</b>		
Provision for uncollectibles during year	1,288	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>1,288</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			75,764		75,764	87,757	3
<b>Total Electric Utility</b>					<b>75,764</b>	<b>87,757</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	75,764	87,757	1
Water utility (154)	13,426	15,235	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>89,190</b>	<b>102,992</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 issue	3,840	428	17,359	1
1997 issue	959	428	9,376	2
<b>Total</b>			<b>26,735</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	183,690	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>183,690</u></b>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 Bonds	06/23/1993	11/01/2009	4.83%	1,465,000	<b>1</b>
1997 Bonds	09/03/1997	11/01/2014	5.90%	1,300,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,765,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 2,765,000**

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1996 PROMISSORY NOTE	08/20/1996	08/20/2001	5.00%	0	1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1999 STATE TRUST FUND LOAN	03/03/1999	03/15/2003	4.75%	121,981	2
<b>Total for Account 224</b>				<b>121,981</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	01/01/2001	12/31/2001	0.00%	50	3
<b>Total for Account 231</b>				<b>50</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	131,791	1
<b>Accruals:</b>		
Charged water department expense	67,107	2
Charged electric department expense	97,843	3
Charged sewer department expense	7,913	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>172,863</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	132,345	6
Social Security taxes	29,932	7
PSC Remainder Assessment	4,621	8
<b>Other (explain):</b>		
Gross Revenues License Fee Assessment	2,130	9
<b>Total payments and other debits</b>	<b>169,028</b>	
<b>Balance end of year</b>	<b>135,626</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
None	0			0	1
1993 & 1997 MRB's	27,987	166,512	167,925	26,574	2
<b>Subtotal</b>	<b>27,987</b>	<b>166,512</b>	<b>167,925</b>	<b>26,574</b>	
<b>Advances from Municipality (223)</b>					
None	0			0	3
1996 Promissory Note	1,703	2,867	4,570	0	4
<b>Subtotal</b>	<b>1,703</b>	<b>2,867</b>	<b>4,570</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1999 STATE TRUST FUND LOAN	6,725	3,173	5,312	4,586	5
<b>Subtotal</b>	<b>6,725</b>	<b>3,173</b>	<b>5,312</b>	<b>4,586</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	217	28	231	14	6
<b>Subtotal</b>	<b>217</b>	<b>28</b>	<b>231</b>	<b>14</b>	
<b>Total</b>	<b>36,632</b>	<b>172,580</b>	<b>178,038</b>	<b>31,174</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	938,155	480,905	0	1,304,578	0	<b>2,723,638</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
GRANT AMORTIZATION				80,280		80,280	5
<b>Balance End of Year</b>	<b>938,155</b>	<b>480,905</b>	<b>0</b>	<b>1,224,298</b>	<b>0</b>	<b>2,643,358</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	364,122	2
<b>Total (Acct. 124):</b>	<b>364,122</b>	
<b>Sinking Funds (125):</b>		
BOND RESERVE	364,583	3
CONSTRUCTION ACCOUNT	303,752	4
WWTP EQUIPMENT REPLACEMENT	813,715	5
BOND REDEMPTION	91,293	6
<b>Total (Acct. 125):</b>	<b>1,573,343</b>	
<b>Depreciation Fund (126):</b>		
NONE		7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	29,229	12
Electric	342,114	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>371,343</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	54,282	16

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	15,207	17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 143):</b>	<b>69,489</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT BILLS ON TAX ROLL	19,832	19
PUBLIC FIRE PROTECTION TRUE-UP	1,194	20
<b>Total (Acct. 145):</b>	<b>21,026</b>	
<b>Prepayments (165):</b>		
INSURANCE	4,573	21
<b>Total (Acct. 165):</b>	<b>4,573</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NEW BUILDING CHARGES	702	23
<b>Total (Acct. 183):</b>	<b>702</b>	
<b>Clearing Accounts (184):</b>		
MINOR ELECTRIC MATERIAL	2,322	24
<b>Total (Acct. 184):</b>	<b>2,322</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
GARBAGE COLLECTIONS	12,645	27
<b>Total (Acct. 233):</b>	<b>12,645</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS	15,124	28
DEFERRED REVENUE	364,122	29
<b>Total (Acct. 253):</b>	<b>379,246</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	2,996,895	3,477,204	0	0	6,474,099	1
Materials and Supplies	14,330	81,760	0	0	96,090	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	457,696	1,612,442	0	0	2,070,138	4
Customer Advances for Construction	11,643	112			11,755	5
Contributions in Aid of Construction	938,155	480,905	0	0	1,419,060	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,603,731</b>	<b>1,465,505</b>	<b>0</b>	<b>0</b>	<b>3,069,236</b>	
Net Operating Income	131,591	78,209	0	0	209,800	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>8.21%</b>	<b>5.34%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.84%</b>	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.  
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	183,690	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,577,414	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,761,104</b>	
<b>Net Income</b>		
Net Income	396,627	5
<b>Percent Return on Proprietary Capital</b>	<b>10.55%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

Land was purchased from the City of Waterloo for a new office/garage facility. Building construction will start in early summer 2002.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

An increase in water rates, which went into effect on November 9, 2000, should earn an estimated 7% rate of return beginning in 2001.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

Account 417 - The CLEC expenses were reported to the Commission in the "Alternative Telecommunications Utility - Other Telecommunications Provider" Annual Report.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The 1996 General Obligation Note was repaid in 2001.

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### Interest Accrued (Acct. 237) (Page F-17)

Account 237 - The General Obligation Note was repaid in 2001.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

response received 1/9/03:  
Dear Ms. Engelke;

This is my reponse to the analytical review of the 2001 Annual Report for Waterloo Water & Light:

- 1.) No reponse needed.
- 2.) It is my understanding that we report as a class "A" utility; so an explanation was not needed.
- 3.) The CLEC expenses were reported in account 417 because the expenses were due to the utility being approved as a CLEC provider. We currently do not have any way to generate CLEC revenue.
- 4.) For the year ended December 31, 2001, the utility implemented GASB 33 relating to the recording of contributions in aid of construction. As instructed by the PSC, current year contributions were recorded in account 421. These were reported in the annual report as a revenue rather than as part of the account 271 balance in error. The 2002 annual report will show the 2001 contributions as part of the cumulative account 271 balance (thus reducing the cumulative balance in 216 earned surplus). In addition, any 2002 contributions will also be shown as part of account 271, rather than 421 revenue. This should no longer be an issue in 2003.

Thank you,

Debbie Hotmar  
Office Manager  
Waterloo Water & Light

January 2, 2003

Mr. Eugene D. Weihert, Utility Superintendent  
Waterloo Water and Light Commission  
122 South Monroe Street  
Waterloo, WI 53594-1499

2001 Annual Report DWCCA-6220-ELE

Dear Mr. Weihert:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On pages W-10 and E-18, footnotes indicated that the schedule could not be exited unless depreciation rates were saved. The program is functioning in the correct manner in that the purpose is to be sure that depreciation rates used are reported so that depreciation accruals can be reviewed by our

### FINANCIAL SECTION FOOTNOTES

staff. You correctly noted those accounts which were fully depreciated in the schedule footnotes.

2. Electric Customer Accounts Expense, page E-3, increased over 25 percent and \$5,000 from the prior year (the threshold for Class C utilities). Please explain the increase in Electric Customer Accounts Expense.

3. On page F-2, a schedule footnote indicates that the CLEC expenses were reported to the Commission in the ATU - Other annual report. Please provide further detail to explain the negative value and why any value is reported in Account 417, page F-2 for CLEC.

4. The \$19,986 reported in Account 421, page F-2, is more appropriately reported in Account 271, Contributions in Aid of Construction. Please confirm that this amount will be reclassified.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6220 Waterloo.doc

originally sent as email. Email rejected and resent as letter:  
Dear Mr. Weihert:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Pages W-10 and E-18, footnotes indicated that the schedule could not be exited unless depreciation rates were saved. The program is functioning in the correct manner in that the purpose is to be sure that depreciation rates used are reported so that depreciation accruals can be reviewed by our staff. You correctly noted those accounts which were fully depreciated in

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## FINANCIAL SECTION FOOTNOTES

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Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	413,480	1
<b>Total Sales of Water</b>	<b>413,480</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	885	2
Miscellaneous Service Revenues (471)	4,337	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,958	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>8,180</b>	
<b>Total Operating Revenues</b>	<b>421,660</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	14,890	8
Pumping Expenses (620-633)	44,933	9
Water Treatment Expenses (640-652)	16,398	10
Transmission and Distribution Expenses (660-678)	31,128	11
Customer Accounts Expenses (901-905)	7,472	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	40,605	14
<b>Total Operation and Maintenance Expenses</b>	<b>155,426</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	68,872	15
Amortization Expense (404-407)		16
Taxes (408)	65,771	17
<b>Total Other Operating Expenses</b>	<b>134,643</b>	
<b>Total Operating Expenses</b>	<b>290,069</b>	
<b>NET OPERATING INCOME</b>	<b>131,591</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,022	57,173	101,039	4
Commercial	136	47,815	42,715	5
Industrial	12	298,324	160,047	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,170</b>	<b>403,312</b>	<b>303,801</b>	
Private Fire Protection Service (462)	10		7,272	7
Public Fire Protection Service (463)	1		87,522	8
Other Sales to Public Authorities (464)	11	4,879	5,461	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	3,185	3,456	11
Interdepartmental Sales (467)	1	9,401	5,968	12
<b>Total Sales of Water</b>	<b>1,194</b>	<b>420,777</b>	<b>413,480</b>	

**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	3,185	3,456	1
<b>Total</b>		<b>3,185</b>	<b>3,456</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	87,522	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>87,522</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	885	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>885</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISC SALES	4,337	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,337</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,904	10
<b>Other (specify):</b>		
WATER METERS SOLD	54	11
<b>Total Other Water Revenues (474)</b>	<b>2,958</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	6,623	1
Operation Labor and Expenses (601)	8,267	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>14,890</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	23,373	17
Pumping Labor and Expenses (624)	15,675	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	5,260	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	319	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	306	25
<b>Total Pumping Expenses</b>	<b>44,933</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	7,952	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	6,676	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,770	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>16,398</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		<b>34</b>
Storage Facilities Expenses (661)	833	<b>35</b>
Transmission and Distribution Lines Expenses (662)	4,482	<b>36</b>
Meter Expenses (663)	3,667	<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)	42	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)		<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	9,149	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	7,741	<b>46</b>
Maintenance of Meters (676)		<b>47</b>
Maintenance of Hydrants (677)	5,214	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>31,128</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	6,019	<b>51</b>
Customer Records and Collection Expenses (903)	1,419	<b>52</b>
Uncollectible Accounts (904)	34	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>7,472</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	7,207	56
Office Supplies and Expenses (921)	1,719	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	1,027	59
Property Insurance (924)	1,336	60
Injuries and Damages (925)	1,176	61
Employee Pensions and Benefits (926)	19,696	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,843	65
Rents (931)		66
Maintenance of General Plant (932)	1,601	67
<b>Total Administrative and General Expenses</b>	<b>40,605</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>155,426</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		60,999	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,336	2
<b>Net property tax equivalent</b>		<b>59,663</b>	
Social Security		5,719	3
PSC Remainder Assessment		389	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>65,771</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.236251				2
County tax rate	mills		5.680692				3
Local tax rate	mills		11.820415				4
School tax rate	mills		12.621948				5
Voc. school tax rate	mills		1.665249				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>32.024555</b>				9
Less: state credit	mills		1.975141				10
<b>Net tax rate</b>	mills		<b>30.049414</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		11.820415				12
Combined School Tax Rate	mills		14.287197				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>26.107612</b>				15
<b>Total Tax Rate</b>	mills		<b>32.024555</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.815237</b>				17
<b>Total tax net of state credit</b>	mills		<b>30.049414</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>24.497403</b>				19
Utility Plant, Jan. 1	\$	2,926,139	2,926,139				20
Materials & Supplies	\$	15,235	15,235				21
<b>Subtotal</b>	\$	<b>2,941,374</b>	<b>2,941,374</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>2,941,374</b>	<b>2,941,374</b>				24
Assessment Ratio	dec.		0.846556				25
<b>Assessed Value</b>	\$	<b>2,490,038</b>	<b>2,490,038</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>24.497403</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>60,999</b>	<b>60,999</b>				28
Tax Equivalent per 1994 PSC Report	\$	28,330					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>60,999</b>					31

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,012		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	22,223		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	51,335		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>75,570</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	578,633		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	173,248	2,525	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,086		20
<b>Total Pumping Plant</b>	<b>753,967</b>	<b>2,525</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,068		23
<b>Total Water Treatment Plant</b>	<b>4,068</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,017		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,012	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			22,223	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			51,335	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>75,570</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			578,633	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,500		174,273	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,086	20
<b>Total Pumping Plant</b>	<b>1,500</b>	<b>0</b>	<b>754,992</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,068	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,068</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,017	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	83,086		26
Transmission and Distribution Mains (343)	1,367,065	92,065	27
Fire Mains (344)	0		28
Services (345)	249,457	12,361	29
Meters (346)	128,855	2,405	30
Hydrants (348)	140,749	10,468	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,971,229</b>	<b>117,299</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	38		33
Structures and Improvements (390)	7,305		34
Office Furniture and Equipment (391)	358	528	35
Computer Equipment (391.1)	10,116	172	36
Transportation Equipment (392)	43,133	12,738	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	50,058	36,532	39
Laboratory Equipment (395)	973		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	423		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>112,404</b>	<b>49,970</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,917,238</b>	<b>169,794</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,917,238</b>	<b>169,794</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			83,086 26
Transmission and Distribution Mains (343)	2,721		1,456,409 27
Fire Mains (344)			0 28
Services (345)	692		261,126 29
Meters (346)	1,755		129,505 30
Hydrants (348)	89		151,128 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>5,257</b>	<b>0</b>	<b>2,083,271</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			38 33
Structures and Improvements (390)			7,305 34
Office Furniture and Equipment (391)			886 35
Computer Equipment (391.1)	511		9,777 36
Transportation Equipment (392)	763		55,108 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	2,448		84,142 39
Laboratory Equipment (395)			973 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			423 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>3,722</b>	<b>0</b>	<b>158,652</b>
<b>Total utility plant in service directly assignable</b>	<b>10,479</b>	<b>0</b>	<b>3,076,553</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>10,479</b>	<b>0</b>	<b>3,076,553</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	744	2.90%	644	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	5,743	1.80%	924	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>6,487</b>		<b>1,568</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	47,236	3.20%	18,516	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	16,713	4.40%	7,645	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,086	1.00%	0	15
<b>Total Pumping Plant</b>	<b>66,035</b>		<b>26,161</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	(1,722)	6.00%	244	17
<b>Total Water Treatment Plant</b>	<b>(1,722)</b>		<b>244</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	53,400	1.90%	1,579	19
Transmission and Distribution Mains (343)	96,834	1.30%	18,353	20
Fire Mains (344)	0			21
Services (345)	58,335	2.09%	7,403	22
Meters (346)	44,625	5.50%	7,105	23
Hydrants (348)	22,099	2.20%	3,211	24
Other Transmission and Distribution Plant (349)	(2)	1.00%		25
<b>Total Transmission and Distribution Plant</b>	<b>275,291</b>		<b>37,651</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

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					1,388	4
315					0	5
316					6,667	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,055</b>	
321					65,752	8
322					0	9
323					0	10
324					0	11
325	1,500				22,858	12
326					0	13
327					0	14
328					2,086	15
	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,696</b>	
331					0	16
332					(1,478)	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,478)</b>	
341					0	18
342					54,979	19
343	2,721	1,480			110,986	20
344					0	21
345	692				65,046	22
346	1,755		258		50,233	23
348	89				25,221	24
349					(2)	25
	<b>5,257</b>	<b>1,480</b>	<b>258</b>	<b>0</b>	<b>306,463</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	2,440	2.90%	212	<b>26</b>
Office Furniture and Equipment (391)	305	5.80%	36	<b>27</b>
Computer Equipment (391.1)	5,941	2.67%	2,656	<b>28</b>
Transportation Equipment (392)	25,142	13.30%	7,329	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	42,308	5.80%	3,892	<b>31</b>
Laboratory Equipment (395)	973	1.00%		<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	246	9.20%	39	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>77,355</b>		<b>14,164</b>	
<b>Total accum. prov. directly assignable</b>	<b>423,446</b>		<b>79,788</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>423,446</b>		 <b>79,788</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					2,652	26
391					341	27
391.1	511				8,086	28
392	763		280		31,988	29
393					0	30
394	2,448		134		43,886	31
395					973	32
396					0	33
397					285	34
397.1					0	35
398					0	36
399					0	37
	<b>3,722</b>	<b>0</b>	<b>414</b>	<b>0</b>	<b>88,211</b>	
	<b>10,479</b>	<b>1,480</b>	<b>672</b>	<b>0</b>	<b>491,947</b>	
					<b>0</b>	<b>38</b>
	<b>10,479</b>	<b>1,480</b>	<b>672</b>	<b>0</b>	<b>491,947</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			35,245	<b>35,245</b>	1
February			30,994	<b>30,994</b>	2
March			39,002	<b>39,002</b>	3
April			38,707	<b>38,707</b>	4
May			39,486	<b>39,486</b>	5
June			40,472	<b>40,472</b>	6
July			43,376	<b>43,376</b>	7
August			40,586	<b>40,586</b>	8
September			39,323	<b>39,323</b>	9
October			37,544	<b>37,544</b>	10
November			31,660	<b>31,660</b>	11
December			27,849	<b>27,849</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>444,244</b>	<b>444,244</b>	
Less: Water sold				420,777	13
Volume pumped but not sold				<b>23,467</b>	14
Volume sold as a percent of volume pumped				<b>95%</b>	15
Volume used for water production, water quality and system maintenance				500	16
Volume related to equipment/system malfunction				50	17
Non-utility volume NOT included in water sales				498	18
Total volume not sold but accounted for				<b>1,048</b>	19
Volume pumped but unaccounted for				<b>22,419</b>	20
Percent of water lost				<b>5%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,688	23
Date of maximum: 8/7/2001					24
Cause of maximum: SUMMER USAGE					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				472	26
Date of minimum: 12/31/2001					27
Total KWH used for pumping for the year				436,040	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	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
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP #4	BOOSTER PUMP #5	WELL #1	14
Location	HIAWATHA TR.	HIAWATHA TR.	200 S. MONROE ST.	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PACO	PACO	GOULDS	18
Year Installed	1990	1990	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	50	500	700	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	U. S. MOTOR	22
Year Installed	1990	1990	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	5	20	50	25
				26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL #2	WELL #4	1
Location	600 LUM AVE.	PORTER ST.	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS	LAYNE & BOWL	5
Year Installed	1953	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	475	530	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	9 10
Year Installed	1953	1968	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDIAN HILLS	SQUIRE ST.	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	742	0	0	0	742	1
M	D	1.000	158	0	0	0	158	2
M	D	1.250	963	0	0	0	963	3
M	D	1.500	177	0	0	0	177	4
M	D	2.000	240	0	0	0	240	5
M	D	4.000	3,069	0	0	0	3,069	6
M	S	4.000	68	0	0	0	68	7
M	D	6.000	43,658	0	1,256	0	42,402	8
M	T	6.000	410	0	0	0	410	9
M	D	8.000	18,562	1,256	0	0	19,818	10
M	S	8.000	20	0	0	0	20	11
M	D	10.000	12,172	44	44	0	12,172	12
M	S	10.000	180	0	0	0	180	13
M	D	12.000	4,924	0	0	0	4,924	14
M	T	12.000	2,656	0	0	0	2,656	15
<b>Total Within Municipality</b>			<b>87,999</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>	<b>87,999</b>	
<b>Total Utility</b>			<b>87,999</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>	<b>87,999</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	163	0	2	0	161		1
M	0.750	480	0	14	0	466		2
M	1.000	385	15	0	0	400		3
M	1.250	5	0	0	0	5		4
M	1.500	18	0	0	0	18		5
M	2.000	13	0	0	0	13		6
M	3.000	4	0	0	0	4		7
M	4.000	9	0	0	0	9		8
M	6.000	11	0	0	0	11		9
<b>Total Utility</b>		<b>1,088</b>	<b>15</b>	<b>16</b>	<b>0</b>	<b>1,087</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	813	12	9	0	<b>816</b>	36	<b>1</b>
0.750	355	12	5	0	<b>362</b>	25	<b>2</b>
1.000	79		12	0	<b>67</b>	13	<b>3</b>
1.500	24		0	0	<b>24</b>	0	<b>4</b>
2.000	22		0	0	<b>22</b>	0	<b>5</b>
3.000	10	1	0	0	<b>11</b>	0	<b>6</b>
4.000	8		0	0	<b>8</b>	0	<b>7</b>
6.000	2		0	0	<b>2</b>	0	<b>8</b>
8.000	1		0	0	<b>1</b>	1	<b>9</b>
<b>Total:</b>	<b>1,314</b>	<b>25</b>	<b>26</b>	<b>0</b>	<b>1,313</b>	<b>75</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	696	61	2	2	4	51	<b>816</b>	<b>1</b>
0.750	291	21	2	0	0	48	<b>362</b>	<b>2</b>
1.000	37	21	1	3	0	5	<b>67</b>	<b>3</b>
1.500	0	17	1	0	1	5	<b>24</b>	<b>4</b>
2.000	0	10	2	4	1	5	<b>22</b>	<b>5</b>
3.000	0	3	1	1	1	5	<b>11</b>	<b>6</b>
4.000	0	0	3	1	0	4	<b>8</b>	<b>7</b>
6.000	0	0	1	0	0	1	<b>2</b>	<b>8</b>
8.000	0	0	1	0	0	0	<b>1</b>	<b>9</b>
<b>Total:</b>	<b>1,024</b>	<b>133</b>	<b>14</b>	<b>11</b>	<b>7</b>	<b>124</b>	<b>1,313</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	152	2	1		153	2
<b>Total Fire Hydrants</b>	<b>152</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>153</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 45

Number of distribution system valves end of year: 358

Number of distribution valves operated during year: 57

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## WATER OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Water (Page W-10)

Accounts 328, 349, and 395 are fully depreciated. I entered a depreciator rate of 1% on these accounts; otherwise I could not exit the page.

I will make an adjustment in 2002 to Account 349 to clear up the -\$2.00 balance.

Account 332 has had a negative balance since 1996 when plant retired at cost was greater than the acc. prov. for depreciation balance.

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### Reservoirs, Standpipes & Water Treatment (Page W-16)

Water Treatment Plant - Point of Application is at the three well houses. Rated capacity of the filter plant is unavailable.

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### Water Mains (Page W-17)

The 8" main was financed by the City of Waterloo to replace the 6" cast iron main that was abandoned during the reconstruction of Bradford Dr.

The 10" main was financed by the Utility to replace the old 10" cast iron main that was abandoned during the W. Madison St. bridge improvements.

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### Water Services (Page W-18)

Two 1" copper services were financed by the Utility to replace two 5/8" lead services that were removed during the W. Madison St. bridge improvements.

Thirteen 1" copper services were financed by the City of Waterloo to replace thirteen 3/4" copper services that were removed during the reconstruction of Bradford Drive.

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### Meters (Page W-19)

We are aware of the required annual testing of water meters 6" or greater. We will test the meters in 2002.

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### Hydrants and Distribution System Valves (Page W-20)

We are aware that we are behind on the schedule for operating system valves and hydrants. We will attempt to get back on schedule in 2002.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	3,522,537	1
<b>Total Sales of Electricity</b>	<b>3,522,537</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,126	2
Miscellaneous Service Revenues (451)	6,170	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,354	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,434	7
<b>Total Other Operating Revenues</b>	<b>14,084</b>	
<b>Total Operating Revenues</b>	<b>3,536,621</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	2,881,823	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	146,026	10
Customer Accounts Expenses (901-905)	45,019	11
Sales Expenses (911-916)	3,338	12
Administrative and General Expenses (920-932)	173,417	13
<b>Total Operation and Maintenance Expenses</b>	<b>3,249,623</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	110,946	14
Amortization Expense (404-407)		15
Taxes (408)	97,843	16
<b>Total Other Expenses</b>	<b>208,789</b>	
<b>Total Operating Expenses</b>	<b>3,458,412</b>	
<b>NET OPERATING INCOME</b>	<b>78,209</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,126	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,126</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS BILLING	6,170	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>6,170</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENTAL OF MISC. ELECTRIC EQUIPMENT	2,354	5
<b>Total Rent from Electric Property (454)</b>	<b>2,354</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNT & MATERIAL CHARGES	1,434	7
<b>Total Other Electric Revenues (456)</b>	<b>1,434</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>
<b>POWER PRODUCTION EXPENSES</b>	
<b>OTHER POWER GENERATION EXPENSES</b>	
Miscellaneous Other Power Generation Expenses (549)	28
Rents (550)	29
Maintenance Supervision and Engineering (551)	30
Maintenance of Structures (552)	31
Maintenance of Generating and Electric Plant (553)	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER SUPPLY EXPENSES</b>	
Purchased Power (555)	2,881,823 34
System Control and Load Dispatching (556)	35
Other Expenses (557)	36
<b>Total Other Power Supply Expenses</b>	<b>2,881,823</b>
<b>Total Power Production Expenses</b>	<b>2,881,823</b>
<b>TRANSMISSION EXPENSES</b>	
Operation Supervision and Engineering (560)	37
Load Dispatching (561)	38
Station Expenses (562)	39
Overhead Line Expenses (563)	40
Underground Line Expenses (564)	41
Miscellaneous Transmission Expenses (566)	42
Rents (567)	43
Maintenance Supervision and Engineering (568)	44
Maintenance of Structures (569)	45
Maintenance of Station Equipment (570)	46
Maintenance of Overhead Lines (571)	47
Maintenance of Underground Lines (572)	48
Maintenance of Miscellaneous Transmission Plant (573)	49
<b>Total Transmission Expenses</b>	<b>0</b>
<b>DISTRIBUTION EXPENSES</b>	
Operation Supervision and Engineering (580)	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	18,772	52
Overhead Line Expenses (583)	26,175	53
Underground Line Expenses (584)	8,528	54
Street Lighting and Signal System Expenses (585)	7,947	55
Meter Expenses (586)	7,631	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	8,711	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	16,285	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	41,356	63
Maintenance of Underground Lines (594)	1,164	64
Maintenance of Line Transformers (595)		65
Maintenance of Street Lighting and Signal Systems (596)	9,457	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>146,026</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	19,957	70
Customer Records and Collection Expenses (903)	23,808	71
Uncollectible Accounts (904)	1,254	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>45,019</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	3,338	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		<b>77</b>
<b>Total Sales Expenses</b>	<b>3,338</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	32,733	<b>78</b>
Office Supplies and Expenses (921)	24,235	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		<b>80</b>
Outside Services Employed (923)	19,177	<b>81</b>
Property Insurance (924)	4,990	<b>82</b>
Injuries and Damages (925)	3,540	<b>83</b>
Employee Pensions and Benefits (926)	56,132	<b>84</b>
Regulatory Commission Expenses (928)		<b>85</b>
Duplicate Charges -- Credit (929)		<b>86</b>
Miscellaneous General Expenses (930)	28,219	<b>87</b>
Rents (931)		<b>88</b>
Maintenance of General Plant (932)	4,391	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>173,417</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,249,623</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		75,181	1
Social Security		16,300	2
Wisconsin Gross Receipts Tax		2,130	3
PSC Remainder Assessment		4,232	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>97,843</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.236251				3
County tax rate	mills		5.680692				4
Local tax rate	mills		11.820415				5
School tax rate	mills		12.621948				6
Voc. school tax rate	mills		1.665249				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.024555</b>				10
Less: state credit	mills		1.975141				11
<b>Net tax rate</b>	mills		<b>30.049414</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>11.820415</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.287197</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.107612</b>				17
<b>Total Tax Rate</b>	mills		<b>32.024555</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.815237</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.049414</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.497403</b>				21
Utility Plant, Jan. 1	\$	<b>3,579,670</b>	3,579,670				22
Materials & Supplies	\$	<b>90,741</b>	90,741				23
<b>Subtotal</b>	\$	<b>3,670,411</b>	<b>3,670,411</b>				24
Less: Plant Outside Limits	\$	<b>45,205</b>	45,205				25
<b>Taxable Assets</b>	\$	<b>3,625,206</b>	<b>3,625,206</b>				26
Assessment Ratio	dec.		0.846556				27
<b>Assessed Value</b>	\$	<b>3,068,940</b>	<b>3,068,940</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.497403</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>75,181</b>	<b>75,181</b>				30
Tax Equivalent per 1994 PSC Report	\$	49,526					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>75,181</b>					34

### ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

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

### ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	75,271		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>75,271</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	940		34
Structures and Improvements (361)	4,926		35
Station Equipment (362)	1,201,902		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	148,577	11,206	38
Overhead Conductors and Devices (365)	179,964	6,341	39
Underground Conduit (366)	4,056	504	40
Underground Conductors and Devices (367)	335,234	3,887	41
Line Transformers (368)	534,003	9,653	42
Services (369)	225,602	19,896	43
Meters (370)	152,494	5,079	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	143,302		47
<b>Total Distribution Plant</b>	<b>2,931,000</b>	<b>56,566</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,553		48
Structures and Improvements (390)	64,253		49
Office Furniture and Equipment (391)	11,331	8,766	50
Computer Equipment (391.1)	45,606	2,868	51
Transportation Equipment (392)	198,878	12,739	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	43,531	4,274	54
Laboratory Equipment (395)	9,158		55
Power Operated Equipment (396)	46,674	36,275	56
Communication Equipment (397)	4,651		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			75,271 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>75,271</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			940 34
Structures and Improvements (361)			4,926 35
Station Equipment (362)			1,201,902 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			159,783 38
Overhead Conductors and Devices (365)			186,305 39
Underground Conduit (366)			4,560 40
Underground Conductors and Devices (367)			339,121 41
Line Transformers (368)	749		542,907 42
Services (369)	140		245,358 43
Meters (370)	3,957		153,616 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			143,302 47
<b>Total Distribution Plant</b>	<b>4,846</b>	<b>0</b>	<b>2,982,720</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,553 48
Structures and Improvements (390)			64,253 49
Office Furniture and Equipment (391)			20,097 50
Computer Equipment (391.1)	11,535		36,939 51
Transportation Equipment (392)	12,062		199,555 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	2,448		45,357 54
Laboratory Equipment (395)			9,158 55
Power Operated Equipment (396)			82,949 56
Communication Equipment (397)			4,651 57

### ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>425,635</b>	<b>64,922</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,431,906</b>	<b>121,488</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>3,431,906</b>	<b>121,488</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>26,045</b>	<b>0</b>	<b>464,512</b>
<b>Total utility plant in service directly assignable</b>	<b>30,891</b>	<b>0</b>	<b>3,522,503</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>30,891</b>	<b>0</b>	<b>3,522,503</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	38,482	3.33%	2,507

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					<b>40,989</b>	<b>25</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>38,482</b>		<b>2,507</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	1,103	3.00%	148	27
Station Equipment (362)	398,681	3.33%	40,023	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	108,731	4.00%	6,167	30
Overhead Conductors and Devices (365)	115,863	3.00%	5,494	31
Underground Conduit (366)	2,301	2.50%	108	32
Underground Conductors and Devices (367)	87,305	3.33%	11,228	33
Line Transformers (368)	167,656	3.00%	16,154	34
Services (369)	127,302	4.50%	10,597	35
Meters (370)	94,753	3.33%	5,097	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	140,657	5.00%	2,645	39
<b>Total Distribution Plant</b>	<b>1,244,352</b>		<b>97,661</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	30,396	2.50%	1,606	40
Office Furniture and Equipment (391)	12,358	1.00%		41
Computer Equipment (391.1)	25,908	14.29%	5,898	42
Transportation Equipment (392)	125,924	8.33%	19,976	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	23,174	6.67%	2,964	45
Laboratory Equipment (395)	9,655	1.00%		46
Power Operated Equipment (396)	42,344	7.69%	5,994	47
Communication Equipment (397)	3,276	6.67%	310	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>273,035</b>		<b>36,748</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,555,869</b>		<b>136,916</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	40,989	
361					1,251	27
362					438,704	28
363					0	29
364					114,898	30
365			399		121,756	31
366					2,409	32
367					98,533	33
368	749				183,061	34
369	140				137,759	35
370	3,957				95,893	36
371					0	37
372					0	38
373					143,302	39
	4,846	0	399	0	1,337,566	
390					32,002	40
391					12,358	41
391.1	11,535				20,271	42
392	12,062		4,490		138,328	43
393					0	44
394	2,448		2,232		25,922	45
395					9,655	46
396					48,338	47
397					3,586	48
398					0	49
399					0	50
	26,045	0	6,722	0	290,460	
	30,891	0	7,121	0	1,669,015	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>1,555,869</u></u>		<u><u>136,916</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>30,891</b>	<b>0</b>	<b>7,121</b>	<b>0</b>	<b>1,669,015</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.96	28.21	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
26.4 KV		0.93	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		7.27	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### 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	0 2
Nonfarm Customers	3
<b>Total</b>	<b>0 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0 9</b>
Customers served at other than rural rates:	10
Farm	12 11
Nonfarm	137 12
<b>Total</b>	<b>149 13</b>
<b>Total customers on rural lines at end of year</b>	<b>149 14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	11,462	Wednesday	01/03/2001	11:00	6,294	1
February	02	11,022	Wednesday	02/14/2001	10:00	5,681	2
March	03	11,047	Tuesday	03/27/2001	11:00	5,951	3
April	04	11,127	Wednesday	04/04/2001	12:00	5,584	4
May	05	11,113	Wednesday	05/16/2001	14:00	5,676	5
June	06	11,921	Wednesday	06/13/2001	15:00	5,839	6
July	07	12,353	Tuesday	07/24/2001	12:00	6,334	7
August	08	13,137	Tuesday	08/07/2001	12:00	6,588	8
September	09	10,745	Wednesday	09/19/2001	10:00	5,775	9
October	10	11,288	Wednesday	10/10/2001	10:00	6,232	10
November	11	11,275	Tuesday	11/13/2001	12:00	5,734	11
December	12	11,192	Wednesday	12/05/2001	18:00	5,957	12
<b>Total</b>		<b>137,682</b>				<b>71,645</b>	

**System Name** Wisconsin Public Power, Inc.

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Inc.

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	71,645	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>71,645</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	68,690	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>68,690</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	2,955	27
<b>Total Energy Losses</b>	<b>2,955</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.1245%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>71,645</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,456	13,012	1
<b>Total Sales for Residential Sales</b>		<b>1,456</b>	<b>13,012</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	14	4,403	2
LARGE POWER	CP-2	9	15,399	3
INDUSTRIAL POWER	CP-3	4	28,457	4
GENERAL	GS-1	265	6,975	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>292</b>	<b>55,234</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	2	444	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>444</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,750</b>	<b>68,690</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	677,572	55,494	<b>733,066</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>677,572</b>	<b>55,494</b>	<b>733,066</b>	
14,657	18,398	223,602	17,642	<b>241,244</b>	<b>2</b>
44,769	44,395	734,232	63,533	<b>797,765</b>	<b>3</b>
69,846	69,532	1,208,059	118,437	<b>1,326,496</b>	<b>4</b>
0	0	349,715	28,640	<b>378,355</b>	<b>5</b>
<b>129,272</b>	<b>132,325</b>	<b>2,515,608</b>	<b>228,252</b>	<b>2,743,860</b>	
0	0	43,799	1,812	<b>45,611</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>43,799</b>	<b>1,812</b>	<b>45,611</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>129,272</b>	<b>132,325</b>	<b>3,236,979</b>	<b>285,558</b>	<b>3,522,537</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Sub-station				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	26.4 kV				4
Point of Metering	Sub-station				5
Total of 12 Monthly Maximum Demands -- kW	137,682				6
Average load factor	<b>71.2830%</b>				7
Total Cost of Purchased Power	2,881,823				8
Average cost per kWh	<b>0.0402</b>				9
On-Peak Hours (if applicable)	7:00 am - 9:00 pm				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	3,016	3,278			12
February	2,715	2,966			13
March	2,837	3,113			14
April	2,676	2,908			15
May	2,785	2,891			16
June	2,798	3,042			17
July	2,923	3,411			18
August	3,299	3,289			19
September	2,479	3,297			20
October	3,070	3,161			21
November	2,709	3,025			22
December	2,580	3,377			23
<b>Total kWh (000)</b>	<b>33,887</b>	<b>37,758</b>			24

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

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Eastside	Main	Perry	Westside	1
Voltage--High Side	24,900	26,400	26,400	26,400	2
Voltage--Low Side	4,160	4,160	480	4,160	3
Num. Main Transformers in Operation	1	1	4	1	4
Capacity of Transformers in kVA	5,000	5,000	9,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
					19
Kwh Output					20

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
					29
Kwh Output					30

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,968	488	43,816	1
Acquired during year	107	5	350	2
<b>Total</b>	<b>2,075</b>	<b>493</b>	<b>44,166</b>	<b>3</b>
Retired during year	138	2	75	4
Sales, transfers or adjustments increase (decrease)	1			5
<b>Number end of year</b>	<b>1,938</b>	<b>491</b>	<b>44,091</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,762	381	31,829	8
In utility's use	22	29	6,153	9
Inactive transformers on system				10
Locked meters on customers' premises	10			11
In stock	144	81	6,109	12
<b>Total end of year</b>	<b>1,938</b>	<b>491</b>	<b>44,091</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	250	177	238,679	1
Sodium Vapor	150	83	64,052	2
<b>Total</b>		<b>260</b>	<b>302,731</b>	
<b>Ornamental</b>				
Fluorescent	160	56	95,335	3
Mercury Vapor	175	12	11,376	4
Mercury Vapor	250	3	4,000	5
Sodium Vapor	100	22	12,025	6
Sodium Vapor	150	24	18,521	7
<b>Total</b>		<b>117</b>	<b>141,257</b>	
<b>Other</b>				
NONE				8
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Electric (Page E-08)

Accounts 391 & 395 are fully depreciated. I entered a 1% depreciation rate; otherwise I could not exit the page.

Account was over-accrued in 2000. It will adjusted in 2002.

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	586,288	1
<b>Total Sewage Operating Revenues</b>	<b>586,288</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	1,631	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	275	6
Amortization of Construction Grants (636)	80,280	7
<b>Total Other Operating Revenues</b>	<b>82,186</b>	
<b>Total Operating Revenues</b>	<b>668,474</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	196,943	8
Maintenance Expenses (831-834)	29,444	9
Customer Accounting & Collection Expenses (840-843)	7,153	10
Administrative and General Expenses (850-857)	45,698	11
<b>Total Operation and Maintenance Expenses</b>	<b>279,238</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	161,178	12
Amortization Expense (404)		13
Taxes (408)	7,913	14
<b>Total Other Operating Expenses</b>	<b>169,091</b>	
<b>Total Operating Expenses</b>	<b>448,329</b>	
<b>NET OPERATING INCOME</b>	<b>220,145</b>	

### SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	1,001	52,901	296,998	5
Commercial Revenues	126	21,276	98,328	6
Industrial Revenues	9	18,518	146,744	7
Revenues from Public Authorities	10	4,151	18,091	8
<b>Total Measured Service to General Customers (622)</b>	<b>1,146</b>	<b>96,846</b>	<b>560,161</b>	
Service to Public Authorities (623)				
Service to Other Systems (624)	1	3,347	14,031	10
Other Sewerage Service (625)	4	1,344	12,096	11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>1,151</b>	<b>101,537</b>	<b>586,288</b>	

### HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	1
J G VAN HOLTEN	10,634	250	250	7	1

**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)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1,631	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>1,631</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
MISCELLANEOUS BILLING	275	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>275</b>	
<b>Amortization of Construction Grants (636):</b>		
MONTHLY ACCRUAL TO AMORTIZE GRANTS	80,280	7
<b>Total Amortization of Construction Grants (636)</b>	<b>80,280</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	64,722	1
Power and Fuel for Pumping (821)	82,284	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	496	4
Phosphorous Removal Chemicals (824)	10,714	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	38,727	8
Transportation Expenses (828)		9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>196,943</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	8,366	12
Maintenance of Treatment and Disposal Plant Equipment (833)	11,530	13
Maintenance of General Plant Structures and Equipment (834)	9,548	14
<b>Total Maintenance Expenses</b>	<b>29,444</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	2,931	15
Flat Rate Inspections (841)		16
Meter Reading (842)	4,222	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>7,153</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	2,797	19
Office Supplies and Expenses (851)	4,553	20
Outside Services Employed (852)	5,567	21
Insurance Expense (853)	2,992	22
Employees Pensions and Benefits (854)	22,650	23

### SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	7,139	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>45,698</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>279,238</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		6,577	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,336	2
PSC Remainder Assessment			3
Other (specify): NONE			4
<b>Total tax expense</b>		<b><u>7,913</u></b>	

### SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	41,430		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	74,736		16
<b>Total Collection System Pumping Installations</b>	<b>116,166</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	400		17
Structures and Improvements (331)	2,387,438		18
Preliminary Treatment Equipment (332)	226,969		19
Primary Treatment Equipment (333)	61,538		20
Secondary Treatment Equipment (334)	1,033,200		21
Advanced Treatment Equipment (335)	223,197		22
Chlorination Equipment (336)	53,730		23
Sludge Treatment and Disposal Equipment (337)	90,094	1,787	24
Plant Site Piping (338)	348,047		25
Flow Metering and Monitoring Equipment (339)	64,242		26
Outfall Sewer Pipes (340)	0		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			41,430 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			74,736 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>116,166</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			400 17
Structures and Improvements (331)			2,387,438 18
Preliminary Treatment Equipment (332)			226,969 19
Primary Treatment Equipment (333)			61,538 20
Secondary Treatment Equipment (334)			1,033,200 21
Advanced Treatment Equipment (335)			223,197 22
Chlorination Equipment (336)			53,730 23
Sludge Treatment and Disposal Equipment (337)			91,881 24
Plant Site Piping (338)			348,047 25
Flow Metering and Monitoring Equipment (339)			64,242 26
Outfall Sewer Pipes (340)			0 27

### SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	45,296		28
<b>Total Treatment and Disposal Plant</b>	<b>4,534,151</b>	<b>1,787</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	34		29
Structures and Improvements (371)	3,038		30
Office Furniture and Equipment (372)	1,084	1,267	31
Computer Equipment (372.1)	16,902	414	32
Transportation Equipment (373)	28,966		33
Other General Equipment (379)	142,878	3,667	34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>192,902</b>	<b>5,348</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,843,219</b>	<b>7,135</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>4,843,219</b>	<b>7,135</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			45,296 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>4,535,938</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			34 29
Structures and Improvements (371)			3,038 30
Office Furniture and Equipment (372)			2,351 31
Computer Equipment (372.1)	2,552		14,764 32
Transportation Equipment (373)	2,291		26,675 33
Other General Equipment (379)	2,882		143,663 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>7,725</b>	<b>0</b>	<b>190,525</b>
<b>Total utility plant in service directly assignable</b>	<b>7,725</b>	<b>0</b>	<b>4,842,629</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>7,725</b>	<b>0</b>	<b>4,842,629</b>

### SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

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## SEWER OPERATING SECTION FOOTNOTES

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### High Strength Contributors (Page N-03)

BOD's & Suspended Solids are sampled daily. Phosphorus is sampled once per month.

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