



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: NEW LONDON ELECTRIC AND WATER UTILITY

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Principal Office: 400 EAST NORTH WATER STREET  
NEW LONDON, WI 54961

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For the Year Ended: DECEMBER 31, 2005

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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.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** NEW LONDON ELECTRIC AND WATER UTILITY

**Utility Address:** 400 EAST NORTH WATER STREET  
NEW LONDON, WI 54961

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR STEPHEN M THOMPSON

**Title:** GENERAL MANAGER

**Office Address:**

400 EAST NORTH WATER STREET  
NEW LONDON, WI 54961

**Telephone:** (920) 982 - 8516

**Fax Number:** (920) 982 - 8544

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

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

**Name:** AIMEE MILLAN

**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE & CO, LLP

10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2404

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

**E-mail Address:** amillan@virchowkrause.com

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

**Name:** DUANE BROWN

**Title:** PRESIDENT

**Office Address:**

400 EAST NORTH WATER STREET  
NEW LONDON, WI 54961

**Telephone:** (920) 982 - 8516

**Fax Number:** (920) 982 - 8544

**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, LLP  
10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2404

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

**E-mail Address:** amillan@virchowkrause.com

**Date of most recent audit report:** 1/31/2006

**Period covered by most recent audit:** 1/1/05-12/31/05

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

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**Name:** MR JAMES J ULMAN

**Title:** ELECTRIC DEPARTMENT SUPERVISOR

**Office Address:**

400 EAST NORTH WATER STREET  
NEW LONDON, WI 54961

**Telephone:** (920) 982 - 8516

**Fax Number:** (920) 982 - 8544

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

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**Name of utility commission/committee:** NEW LONDON UTILITY COMMISSION

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

- DUANE BROWN, PRESIDENT
- RUSS GERHARD
- DIANE RUDIE
- JOHN SHAW
- ROGER STEINGRABER

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**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	13,896,050	12,617,000	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	11,471,573	10,124,265	2
Depreciation Expense (403)	771,705	764,016	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	613,560	613,105	5
<b>Total Operating Expenses</b>	<b>12,856,838</b>	<b>11,501,386</b>	
<b>Net Operating Income</b>	<b>1,039,212</b>	<b>1,115,614</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,039,212</b>	<b>1,115,614</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	200,243	141,346	10
Miscellaneous Nonoperating Income (421)	95,851	10,607	11
<b>Total Other Income</b>	<b>296,094</b>	<b>151,953</b>	
<b>Total Income</b>	<b>1,335,306</b>	<b>1,267,567</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(29,081)	(29,081)	12
Other Income Deductions (426)	60,041	58,957	13
<b>Total Miscellaneous Income Deductions</b>	<b>30,960</b>	<b>29,876</b>	
<b>Income Before Interest Charges</b>	<b>1,304,346</b>	<b>1,237,691</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	626,110	696,414	14
Amortization of Debt Discount and Expense (428)	146,357	90,552	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	2,830	2,661	18
Interest Charged to Construction--Cr. (432)	28,243	160,097	19
<b>Total Interest Charges</b>	<b>747,054</b>	<b>629,530</b>	
<b>Net Income</b>	<b>557,292</b>	<b>608,161</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,286,099	10,684,991	20
Balance Transferred from Income (433)	557,292	608,161	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	64,146	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	9,282	7,053	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>11,769,963</b>	<b>11,286,099</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	13,896,050		13,896,050	1
<b>Total (Acct. 400):</b>	<b>13,896,050</b>	<b>0</b>	<b>13,896,050</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	11,471,573		11,471,573	2
<b>Total (Acct. 401-402):</b>	<b>11,471,573</b>	<b>0</b>	<b>11,471,573</b>	
<b>Depreciation Expense (403):</b>				
Derived	771,705		771,705	3
<b>Total (Acct. 403):</b>	<b>771,705</b>	<b>0</b>	<b>771,705</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	613,560		613,560	5
<b>Total (Acct. 408):</b>	<b>613,560</b>	<b>0</b>	<b>613,560</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,039,212</b>	<b>0</b>	<b>1,039,212</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	200,243	0	200,243 11
<b>Total (Acct. 419):</b>	<b>200,243</b>	<b>0</b>	<b>200,243</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	87,261	87,261 12
Contributed Plant - Electric	[REDACTED]	8,590	8,590 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>95,851</b>	<b>95,851</b>
<b>TOTAL OTHER INCOME:</b>	<b>200,243</b>	<b>95,851</b>	<b>296,094</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(29,081)	[REDACTED]	(29,081) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(29,081)</b>	<b>0</b>	<b>(29,081)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	30,400	30,400 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	28,797	28,797 18
MISCELLANEOUS INCOME DEDUCTIONS	844	0	844 19
<b>Total (Acct. 426):</b>	<b>844</b>	<b>59,197</b>	<b>60,041</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(28,237)</b>	<b>59,197</b>	<b>30,960</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	626,110	[REDACTED]	626,110 20
<b>Total (Acct. 427):</b>	<b>626,110</b>	<b>0</b>	<b>626,110</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	146,357	[REDACTED]	146,357 21
<b>Total (Acct. 428):</b>	<b>146,357</b>	<b>0</b>	<b>146,357</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	2,830		2,830 24
<b>Total (Acct. 431):</b>	<b>2,830</b>	<b>0</b>	<b>2,830</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
INTEREST CHARGED TO CONSTRUCTION	28,243		28,243 25
<b>Total (Acct. 432):</b>	<b>28,243</b>	<b>0</b>	<b>28,243</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>747,054</b>	<b>0</b>	<b>747,054</b>
<b>NET INCOME:</b>	<b>520,638</b>	<b>36,654</b>	<b>557,292</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	9,419,083	1,867,016	11,286,099 26
<b>Total (Acct. 216):</b>	<b>9,419,083</b>	<b>1,867,016</b>	<b>11,286,099</b>
<b>Balance Transferred from Income (433):</b>			
Derived	520,638	36,654	557,292 27
<b>Total (Acct. 433):</b>	<b>520,638</b>	<b>36,654</b>	<b>557,292</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
CORRECT PRIOR YEAR WELL A/D	64,146	0	64,146 29
<b>Total (Acct. 435)--Debit:</b>	<b>64,146</b>	<b>0</b>	<b>64,146</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
OPERATING TRANSFERS TO MUNICIPAL FUNDS	9,282	0	9,282 31
<b>Total (Acct. 439)--Debit:</b>	<b>9,282</b>	<b>0</b>	<b>9,282</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>9,866,293</b>	<b>1,903,670</b>	<b>11,769,963</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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,830,557	12,065,493	0	0	13,896,050	1
Less: interdepartmental sales	0	99,935	0	0	99,935	2
Less: interdepartmental rents	0	51,600		0	51,600	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		101,175			101,175	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,830,557</b>	<b>11,812,783</b>	<b>0</b>	<b>0</b>	<b>13,643,340</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	163,145		163,145	1
Electric operating expenses	277,555		277,555	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	61,024		61,024	8
Electric utility plant accounts	181,588		181,588	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			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>683,312</b>	<b>0</b>	<b>683,312</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	6.4	1
Electric	11.6	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	30,573,110	29,691,382	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,004,015	8,183,849	2
<b>Net Utility Plant</b>	<b>21,569,095</b>	<b>21,507,533</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>21,569,095</b>	<b>21,507,533</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,872	1,872	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,872	1,872	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	121,070	139,377	8
Special Funds (125-128)	4,578,567	4,548,468	9
<b>Total Other Property and Investments</b>	<b>4,699,637</b>	<b>4,687,845</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,121,478	1,083,632	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,860,588	1,649,655	15
Other Accounts Receivable (143)	90,678	84,176	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	501,127	399,952	17
Receivables from Municipality (145)	56,003	50,265	18
Materials and Supplies (151-163)	309,029	281,739	19
Prepayments (165)	82,806	72,090	20
Interest and Dividends Receivable (171)	35,781	13,241	21
Accrued Utility Revenues (173)	317,739	273,721	22
Miscellaneous Current and Accrued Assets (174)	1,691	1,691	23
<b>Total Current and Accrued Assets</b>	<b>3,374,666</b>	<b>3,110,258</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	522,467	416,083	24
Other Deferred Debits (182-186)	42,710	41,590	25
<b>Total Deferred Debits</b>	<b>565,177</b>	<b>457,673</b>	
<b>Total Assets and Other Debits</b>	<b>30,208,575</b>	<b>29,763,309</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)	1,882,944	1,822,096	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	11,769,963	11,286,099	<b>28</b>
<b>Total Proprietary Capital</b>	<b>13,652,907</b>	<b>13,108,195</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	13,250,000	14,119,984	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	5,488	<b>31</b>
<b>Total Long-Term Debt</b>	<b>13,250,000</b>	<b>14,125,472</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	889,827	693,372	<b>33</b>
Payables to Municipality (233)	63,071	62,448	<b>34</b>
Customer Deposits (235)	51,458	48,384	<b>35</b>
Taxes Accrued (236)	979,718	485,741	<b>36</b>
Interest Accrued (237)	74,077	80,599	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	34,792	28,627	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	20,188	19,002	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,113,131</b>	<b>1,418,173</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	0	5,165	<b>43</b>
Other Deferred Credits (253)	981,763	905,668	<b>44</b>
<b>Total Deferred Credits</b>	<b>981,763</b>	<b>910,833</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)	210,774	200,636	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>210,774</b>	<b>200,636</b>	
<b>Total Liabilities and Other Credits</b>	<b>30,208,575</b>	<b>29,763,309</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	12,431,027	0	0	17,260,355	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,826,290	0	0	16,536,667	2
Utility Plant in Service - Contributed Plant (101.2)	1,778,082	0	0	866,376	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)				160,354	8
Construction Work in Progress (107)	371,353			33,988	9
<b>Total Utility Plant</b>	<b>12,975,725</b>	<b>0</b>	<b>0</b>	<b>17,597,385</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,473,463	0	0	5,805,126	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	309,382	0	0	416,044	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>2,782,845</b>	<b>0</b>	<b>0</b>	<b>6,221,170</b>	
<b>Net Utility Plant</b>	<b>10,192,880</b>	<b>0</b>	<b>0</b>	<b>11,376,215</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,139,499	5,347,512			<b>7,487,011</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	235,090	536,615			<b>771,705</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,455				<b>12,455</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	5,112			<b>5,112</b>	<b>10</b>
Other credits (specify):						<b>11</b>
DEPRECIATION CLEARING	10,513	1,444			<b>11,957</b>	<b>12</b>
ADJUSTMENT PER PSC FOR WELL	94,755				<b>94,755</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>352,813</b>	<b>543,171</b>	<b>0</b>	<b>0</b>	<b>895,984</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	18,069	85,558			<b>103,627</b>	<b>18</b>
Cost of removal	780	0			<b>780</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>18,849</b>	<b>85,558</b>	<b>0</b>	<b>0</b>	<b>104,407</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,473,463</b>	<b>5,805,125</b>	<b>0</b>	<b>0</b>	<b>8,278,588</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	309,591	387,247			<b>696,838</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	30,400	28,797			<b>59,197</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>30,400</b>	<b>28,797</b>	<b>0</b>	<b>0</b>	<b>59,197</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal	0	0			<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Adjust well a/d to actual	30,609				<b>30,609</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>30,609</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,609</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>309,382</b>	<b>416,044</b>	<b>0</b>	<b>0</b>	<b>725,426</b>	<b>26</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Non-utility plant	1,872			1,872	2
<b>Total Nonutility Property (121)</b>	<b>1,872</b>	<b>0</b>	<b>0</b>	<b>1,872</b>	
Less accum. prov. depr. & amort. (122)	1,872			1,872	3
 <b>Net Nonutility Property</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	399,952	1
<b>Additions:</b>		
Provision for uncollectibles during year	101,175	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>101,175</u>	
<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>	<u>0</u>	
<b>Balance end of year</b>	<u><u>501,127</u></u>	

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			220,323		220,323	215,721	3
<b>Total Electric Utility</b>					<b>220,323</b>	<b>215,721</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	220,323	215,721	1
Water utility (154)	88,706	66,018	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>309,029</b>	<b>281,739</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 MRBS	810	428	0	1
1997 MRBS	58,452	428	60,443	2
1999 MRBS	59,009	428	157,983	3
2003 MRBS	6,240	428	73,146	4
2005 MRBS	21,838	428	230,895	5
<b>Total</b>			<b>522,467</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				6
<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	1,822,096	1
<b>Changes during year (explain):</b>		
EAST RIDGE SUBDIVISION WATER INFRASTRUCTURE	60,848	2
<b>Balance end of year</b>	<u><u>1,882,944</u></u>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 MORTGAGE REVENUE BONDS	10/17/1997	12/01/2007	4.65%	625,000	<b>1</b>
1999 MORTGAGE REVENUE BONDS	12/01/1999	12/01/2010	4.05%	2,815,000	<b>2</b>
2003 MORTGAGE REVENUE BONDS	11/01/2003	12/01/2023	2.40%	5,240,000	<b>3</b>
2005 MORTGAGE REVENUE REFUNDING BON	03/01/2005	12/01/2017	3.00%	4,570,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>13,250,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>

**Net amount of bonds outstanding December 31: 13,250,000**

### 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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	485,741	1
<b>Accruals:</b>		
Charged water department expense	216,794	2
Charged electric department expense	396,767	3
Charged sewer department expense	3,656	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>617,217</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	40,431	7
PSC Remainder Assessment	10,719	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	72,090	9
<b>Total payments and other debits</b>	<b>123,240</b>	
<b>Balance end of year</b>	<b>979,718</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>					
2005 MRB	0	232,486	217,987	14,499	1
1993 AND 1997 BONDS	23,997	27,791	49,326	2,462	2
1999 MRB	11,815	140,096	141,783	10,128	3
2003 MRB	18,811	225,715	225,725	18,801	4
<b>Subtotal</b>	<b>54,623</b>	<b>626,088</b>	<b>634,821</b>	<b>45,890</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1995 WPPI loan	19	22	41	0	6
<b>Subtotal</b>	<b>19</b>	<b>22</b>	<b>41</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	25,957	2,830	600	28,187	7
<b>Subtotal</b>	<b>25,957</b>	<b>2,830</b>	<b>600</b>	<b>28,187</b>	
<b>Total</b>	<b>80,599</b>	<b>628,940</b>	<b>635,462</b>	<b>74,077</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	121,070	2
<b>Total (Acct. 124):</b>	<b>121,070</b>	
<b>Sinking Funds (125):</b>		
RESERVE ACCOUNT	1,284,619	3
REDEMPTION ACCOUNT	182,396	4
CONSTRUCTION ACCOUNT	2,402,251	5
<b>Total (Acct. 125):</b>	<b>3,869,266</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	150,000	6
<b>Total (Acct. 126):</b>	<b>150,000</b>	
<b>Other Special Funds (128):</b>		
INTERNALLY RESTRICTED INVESTMENT	559,301	7
<b>Total (Acct. 128):</b>	<b>559,301</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	241,876	11
Electric	1,618,712	12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>1,860,588</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		

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

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
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Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
POLE CONTACT RECEIVABLE	46,867	17
RECEIVABLES RELATED TO CITY DEVELOPMENTS	22,630	18
WATER MISC RECEIVABLES	4,550	19
ELECTRIC RECEIVABLES FOR JOINT TRENCHING, ACCIDENTS, ETC.	16,631	20
<b>Total (Acct. 143):</b>	<b>90,678</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS ON TAX ROLL	10,400	21
SEWER WORK DONE AT WATER TOWER SITE	18,505	22
SPECIAL ASSESSMENTS PAID TO CITY BUT NOT YET PAID TO UTILITY	18,307	23
MISCELLANEOUS	8,791	24
<b>Total (Acct. 145):</b>	<b>56,003</b>	
<b>Prepayments (165):</b>		
2006 GROSS RECEIPTS TAX	82,806	25
<b>Total (Acct. 165):</b>	<b>82,806</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		26
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		28
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		29
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
DSM PROGRAM - AUTHORIZED THROUGH ELECTRIC RATE ORDER 12/27/02	42,710	30
<b>Total (Acct. 186):</b>	<b>42,710</b>	
<b>Payables to Municipality (233):</b>		
DECEMBER 2005 SEWER BILLINGS COLLECTED BY UTILITY	63,071	31
<b>Total (Acct. 233):</b>	<b>63,071</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	523,466	32
DSM AMORTIZATION IN RATES RATE ORDER 12/27/02	293,702	33

**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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS	164,595	<b>34</b>
<b>Total (Acct. 253):</b>	<b>981,763</b>	
<hr/>		

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	10,618,161	16,417,181	0	0	27,035,342	1
Materials and Supplies	77,362	218,022	0	0	295,384	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,306,481	5,576,318	0	0	7,882,799	4
Customer Advances for Construction					0	5
Regulatory Liability	231,417	306,589	0	0	538,006	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>8,157,625</b>	<b>10,752,296</b>	<b>0</b>	<b>0</b>	<b>18,909,921</b>	
Net Operating Income	615,726	423,486	0	0	1,039,212	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.55%</b>	<b>3.94%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.50%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	237,672	314,875	0	0	552,547	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	12,509	16,572	0	0	29,081	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>225,163</b>	<b>298,303</b>	<b>0</b>	<b>0</b>	<b>523,466</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

#### General footnotes

Adjustment recorded per 1/9/06 e-mail from James Luckow noting variance between utility financed and contributed a/d on wells. Mr. Luckow proposed an entry for \$64,146 to #435 and credit to #111-314 for financed plant for \$64,146 in addition to an entry to debit #111-314 for contributed plant and credit 111-314 for financed plant for \$30,609.

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

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

Account 231 - For purposes of the WEGS report, account 231 represents accrued interest on customer deposits.

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

#### General footnotes

Account 142 breakdown between water and electric - actual breakdown not available. Estimated based on a ratio by dept revenues.

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Provided on line item.

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

Done

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

New London Electric & Water Utility  
New London, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the New London Electric & Water Utility, an enterprise fund of the City of New London as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin  
January 31, 2006

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,800,767	1,748,144	1
<b>Total Sales of Water</b>	<b>1,800,767</b>	<b>1,748,144</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	0	2
Miscellaneous Service Revenues (471)	50	40	3
Rents from Water Property (472)	12,316	5,997	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	17,424	15,183	6
<b>Total Other Operating Revenues</b>	<b>29,790</b>	<b>21,220</b>	
<b>Total Operating Revenues</b>	<b>1,830,557</b>	<b>1,769,364</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	6,715	5,868	7
Pumping Expenses (620-633)	190,507	120,184	8
Water Treatment Expenses (640-652)	122,149	106,759	9
Transmission and Distribution Expenses (660-678)	193,713	196,591	10
Customer Accounts Expenses (901-905)	21,947	21,045	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	227,916	203,490	13
<b>Total Operation and Maintenance Expenses</b>	<b>762,947</b>	<b>653,937</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	235,090	226,980	14
Amortization Expense (404-407)		0	15
Taxes (408)	216,794	207,066	16
<b>Total Other Operating Expenses</b>	<b>451,884</b>	<b>434,046</b>	
<b>Total Operating Expenses</b>	<b>1,214,831</b>	<b>1,087,983</b>	
<b>NET OPERATING INCOME</b>	<b>615,726</b>	<b>681,381</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,368	114,298	385,733	4
Commercial	290	52,086	138,834	5
Industrial	31	562,912	685,101	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,689</b>	<b>729,296</b>	<b>1,209,668</b>	
Private Fire Protection Service (462)	1		17,985	7
Public Fire Protection Service (463)	1		548,645	8
Other Sales to Public Authorities (464)	27	7,178	24,469	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,718</b>	<b>736,474</b>	<b>1,800,767</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	548,645	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>548,645</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	50	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>50</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL FROM MUNICIPAL DEPARTMENTS - 2004 AND 2005	7,200	8
TOWER RENTAL FROM CELLULAR PROVIDERS	5,116	9
<b>Total Rents from Water Property (472)</b>	<b>12,316</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<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	9,913	11
<b>Other (specify):</b> BULK WATER SALES	7,331	12
ADMISTRATIVE SERVICE CHARGES	180	13
<b>Total Other Water Revenues (474)</b>	<b>17,424</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	4,865	4,968	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	1,850	900	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
<b>Total Source of Supply Expenses</b>	<b>6,715</b>	<b>5,868</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	9,337	6,223	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	99,935	84,825	17
Pumping Labor and Expenses (624)	0	45	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	81,235	29,091	25
<b>Total Pumping Expenses</b>	<b>190,507</b>	<b>120,184</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)		0	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	25,649	11,910	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	96,500	94,849	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>122,149</b>	<b>106,759</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	5,916	4,940	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)		0	<b>36</b>
Meter Expenses (663)		183	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	413	645	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	2,151	742	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	112,111	82,148	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	31,756	44,973	<b>46</b>
Maintenance of Meters (676)	26,495	24,979	<b>47</b>
Maintenance of Hydrants (677)	14,511	32,463	<b>48</b>
Maintenance of Miscellaneous Plant (678)	360	5,518	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>193,713</b>	<b>196,591</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	5,553	6,711	<b>51</b>
Customer Records and Collection Expenses (903)	16,394	14,334	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>21,947</b>	<b>21,045</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	38,442	31,367	56
Office Supplies and Expenses (921)	22,502	18,029	57
Administrative Expenses Transferred--Credit (922)	31,044	32,043	58
Outside Services Employed (923)	19,870	29,572	59
Property Insurance (924)	1,897	1,627	60
Injuries and Damages (925)	16,354	13,040	61
Employee Pensions and Benefits (926)	97,009	80,257	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	6,134	4,305	65
Rents (931)	51,600	51,600	66
Maintenance of General Plant (932)	5,152	5,736	67
<b>Total Administrative and General Expenses</b>	<b>227,916</b>	<b>203,490</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>762,947</b>	<b>653,937</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		206,664	197,182	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,656	3,514	2
<b>Net property tax equivalent</b>		<b>203,008</b>	<b>193,668</b>	
Social Security		12,500	11,710	3
PSC Remainder Assessment		1,286	1,688	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>216,794</b>	<b>207,066</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie	Waupaca			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.245500	0.238500			3
County tax rate	mills		5.886700	7.149200			4
Local tax rate	mills		9.387000	9.264000			5
School tax rate	mills		10.650400	10.346800			6
Voc. school tax rate	mills		2.225000	2.161500			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>28.394600</b>	<b>29.160000</b>			<b>10</b>
Less: state credit	mills		1.134000	1.197900			11
<b>Net tax rate</b>	mills		<b>27.260600</b>	<b>27.962100</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.387000</b>	<b>9.264000</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.875400</b>	<b>12.508300</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.262400</b>	<b>21.772300</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.394600</b>	<b>29.160000</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.784036</b>	<b>0.746650</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.260600</b>	<b>27.962100</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.373303</b>	<b>20.877889</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>12,431,027</b>	8,243,136	4,187,891			22
Materials & Supplies	\$	<b>66,018</b>	66,018	0			23
<b>Subtotal</b>	\$	<b>12,497,045</b>	<b>8,309,154</b>	<b>4,187,891</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>12,497,045</b>	<b>8,309,154</b>	<b>4,187,891</b>			<b>26</b>
Assessment Ratio	dec.		0.774800	0.789900			27
<b>Assessed Value</b>	\$	<b>9,745,948</b>	<b>6,437,933</b>	<b>3,308,015</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.373303</b>	<b>20.877889</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>206,664</b>	<b>137,600</b>	<b>69,064</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	145,895					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>206,664</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	38,898		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)	49,514		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>88,412</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,161		12
Structures and Improvements (321)	1,026,873		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	565,264		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,593,298</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,316		23
<b>Total Water Treatment Plant</b>	<b>21,316</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			38,898	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)			49,514	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>88,412</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,161	12
Structures and Improvements (321)			1,026,873	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			565,264	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,593,298</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,316	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>21,316</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	18,055		24
Structures and Improvements (341)	12,176		25
Distribution Reservoirs and Standpipes (342)	1,609,683		26
Transmission and Distribution Mains (343)	5,098,718	273,229	27
Fire Mains (344)	0		28
Services (345)	311,865	32,257	29
Meters (346)	442,417	25,737	30
Hydrants (348)	778,764	89,772	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,271,678</b>	<b>420,995</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,214		33
Structures and Improvements (390)	2,679	13,331	34
Office Furniture and Equipment (391)	10,013		35
Computer Equipment (391.1)	45,385		36
Transportation Equipment (392)	64,580		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,653		39
Laboratory Equipment (395)	17,400		40
Power Operated Equipment (396)	52,525		41
Communication Equipment (397)	221,880		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>435,329</b>	<b>13,331</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,410,033</b>	<b>434,326</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,410,033</b>	<b>434,326</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			18,055 24
Structures and Improvements (341)			12,176 25
Distribution Reservoirs and Standpipes (342)			1,609,683 26
Transmission and Distribution Mains (343)	5,840		5,366,107 27
Fire Mains (344)			0 28
Services (345)	1,190		342,932 29
Meters (346)	4,780		463,374 30
Hydrants (348)	4,500		864,036 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>16,310</b>	<b>0</b>	<b>8,676,363</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			2,214 33
Structures and Improvements (390)	1,759		14,251 34
Office Furniture and Equipment (391)			10,013 35
Computer Equipment (391.1)			45,385 36
Transportation Equipment (392)			64,580 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			18,653 39
Laboratory Equipment (395)			17,400 40
Power Operated Equipment (396)			52,525 41
Communication Equipment (397)			221,880 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>1,759</b>	<b>0</b>	<b>446,901</b>
<b>Total utility plant in service directly assignable</b>	<b>18,069</b>	<b>0</b>	<b>10,826,290</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>18,069</b>	<b>0</b>	<b>10,826,290</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	224,640		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>224,640</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			224,640 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>224,640</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,194,236	68,688	27
Fire Mains (344)	0		28
Services (345)	240,268	12,545	29
Meters (346)	0		30
Hydrants (348)	31,677	6,028	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,466,181</b>	<b>87,261</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,690,821</b>	<b>87,261</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,690,821</b>	<b>87,261</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,262,924 27
Fire Mains (344)			0 28
Services (345)			252,813 29
Meters (346)			0 30
Hydrants (348)			37,705 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,553,442</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,778,082</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,778,082</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	(72,223)	2.90%	1,436	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>(72,223)</b>		<b>1,436</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	228,980	3.20%	32,860	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	279,094	4.40%	24,872	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>508,074</b>		<b>57,732</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	21,316	6.00%		17
<b>Total Water Treatment Plant</b>	<b>21,316</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	5,324	3.20%	390	18
Distribution Reservoirs and Standpipes (342)	351,705	1.90%	30,584	19
Transmission and Distribution Mains (343)	580,451	1.30%	68,021	20
Fire Mains (344)	0			21
Services (345)	163,710	2.90%	9,495	22
Meters (346)	178,635	5.50%	24,909	23
Hydrants (348)	91,275	2.20%	18,071	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314				94,755	23,968	4
315					0	5
316					0	6
317					0	7
	0	0	0	94,755	23,968	
321					261,840	8
322					0	9
323					0	10
324					0	11
325					303,966	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	565,806	
331					0	16
332					21,316	17
	0	0	0	0	21,316	
341					5,714	18
342				17,390	399,679	19
343	5,840				642,632	20
344					0	21
345	1,190				172,015	22
346	4,780	780			197,984	23
348	4,500				104,846	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,371,100</b>		<b>151,470</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	2,679	2.90%	245	26
Office Furniture and Equipment (391)	10,013	5.80%		27
Computer Equipment (391.1)	38,940	20.00%	3,213	28
Transportation Equipment (392)	13,957	13.30%	8,589	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	15,690	5.80%	1,082	31
Laboratory Equipment (395)	11,620	5.80%	1,009	32
Power Operated Equipment (396)	52,525	7.50%		33
Communication Equipment (397)	148,418	15.00%	33,282	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>293,842</b>		<b>47,420</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,122,109</b>		<b>258,058</b>	
Common Utility Plant Allocated to Water Department	17,390			38
<b>Total accum. prov. for depreciation</b>	<b>2,139,499</b>		<b>258,058</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>16,310</u>	<u>780</u>	<u>0</u>	<u>17,390</u>	<u>1,522,870</u>
390	1,759				1,165 26
391					10,013 27
391.1					42,153 28
392					22,546 29
393					0 30
394					16,772 31
395					12,629 32
396					52,525 33
397					181,700 34
397.1					0 35
398					0 36
399					0 37
	<u>1,759</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>339,503</u>
	<u>18,069</u>	<u>780</u>	<u>0</u>	<u>112,145</u>	<u>2,473,463</u>
				(17,390)	0 38
	<u>18,069</u>	<u>780</u>	<u>0</u>	<u>94,755</u>	<u>2,473,463</u>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	132,835	2.90%	6,515	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>132,835</b>		<b>6,515</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	132,977	1.30%	15,972	20
Fire Mains (344)	0			21
Services (345)	38,638	2.90%	7,150	22
Meters (346)	0			23
Hydrants (348)	5,141	2.20%	763	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314				(30,609)	108,741 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>(30,609)</u>	<u>108,741</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343					148,949 20
344					0 21
345					45,788 22
346					0 23
348					5,904 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>176,756</b>		<b>23,885</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>309,591</b>		<b>30,400</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>309,591</b>		<b>30,400</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	200,641
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	(30,609)	309,382
					0 38
	0	0	0	(30,609)	309,382

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			64,630	<b>64,630</b>	1
February			62,569	<b>62,569</b>	2
March			65,243	<b>65,243</b>	3
April			59,678	<b>59,678</b>	4
May			63,102	<b>63,102</b>	5
June			71,135	<b>71,135</b>	6
July			75,747	<b>75,747</b>	7
August			79,557	<b>79,557</b>	8
September			72,550	<b>72,550</b>	9
October			74,643	<b>74,643</b>	10
November			70,074	<b>70,074</b>	11
December			68,755	<b>68,755</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>827,683</b>	<b>827,683</b>	
Less: Water sold				736,474	13
Volume pumped but not sold				<b>91,209</b>	14
Volume sold as a percent of volume pumped				<b>89%</b>	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>0</b>	19
Volume pumped but unaccounted for				<b>91,209</b>	20
Percent of water lost				<b>11%</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.)				3,566	23
Date of maximum: 10/6/2005					24
Cause of maximum:					25
Industrial usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,306	26
Date of minimum: 3/27/2005					27
Total KWH used for pumping for the year				1,096,490	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>	
NORTH WELL	1	117	16	324,000	Yes	<b>1</b>
WYMAN STREET WELL	2	170	16	360,000	Yes	<b>2</b>
WEST WELL	3	129	18	360,000	Yes	<b>3</b>
OSHKOSH STREET WELL	4	165	16	1,137,600	Yes	<b>4</b>
DOUGLAS STREET WELL	5	144	16	720,000	Yes	<b>5</b>
INDUSTRIAL PARK WELL	6	128	24	885,000	Yes	<b>6</b>
MOSQUITO HILL	7	290	17	1,224,000	Yes	<b>7</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	#1	#10	#11	1
Location	NORTH WELL	NE BOOSTER	NE BOOSTER	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	SYNCROFLO	WEINMAN	5
Year Installed	1988	2001	2001	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	220	100	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	BALDOR	BALDOR	9 10
Year Installed	1955	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	5	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#2	#3	14
Location	NE BOOSTER	WYMAN STREET WELL	WEST WELL	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WEINMAN	WORTHINGTON	PEERLESS	18
Year Installed	2001	1986	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	250	250	21
Pump Motor or Standby Engine Mfr	BALDOR	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	2001	1986	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	20	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	#4	#5	#6	1
Location	OSHKOSH STREET WELL	DOUGLAS STREET WELL	INDUSTRIAL PARK WELL	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1955	1965	1977	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	709	500	615	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1955	1965	1977	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8	#9	14
Location	MOSQUITO HILL	BECKERT BOOSTER	NE BOOSTER	15
Purpose	P	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	ITT - A-C PUMP	SYNCROFLO	18
Year Installed	1997	1993	2001	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	825	800	100	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	SPARTAN	BALDOR	22 23
Year Installed	1997	1993	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	30	5	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	FLORAL HILL	INDUSTRIAL PARK	NE INDUSTRIAL PARK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1987	1977	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	120	190	6
Total capacity in gallons (actual)	400,000	300,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.1552			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	0	0	0	0	0	1
M	D	1.250	0	0	0	0	0	2
M	D	1.500	0	0	0	0	0	3
M	D	2.000	926	0	0	0	926	4
M	D	3.000	196	0	0	0	196	5
M	D	4.000	18,496	0	0	0	18,496	6
P	D	4.000	227	0	0	0	227	7
M	D	6.000	103,803	0	22	0	103,781	8
M	S	6.000	70	0	70	0	0	9
M	T	6.000	896	0	0	0	896	10
P	D	6.000	1,073	77	0	0	1,150	11
M	D	8.000	72,927	30	478	0	72,479	12
M	S	8.000	66	0	66	0	0	13
M	T	8.000	251	0	0	0	251	14
P	D	8.000	24,773	978	0	0	25,751	15
M	D	10.000	8,163	0	400	0	7,763	16
M	S	10.000	52	0	21	0	31	17
M	T	10.000	391	0	0	0	391	18
P	D	10.000	108	33	0	0	141	19
M	D	12.000	52,526	0	0	0	52,526	20
M	S	12.000	1,574	0	0	0	1,574	21
M	T	12.000	634	0	0	0	634	22
P	D	12.000	3,630	2,594	0	0	6,224	23
P	T	12.000	0	20	0	0	20	24
M	D	14.000	0	0	0	0	0	25
M	S	14.000	80	0	0	0	80	26
M	D	16.000	8,158	0	0	0	8,158	27
<b>Total Within Municipality</b>			<b>299,020</b>	<b>3,732</b>	<b>1,057</b>	<b>0</b>	<b>301,695</b>	
<b>Total Utility</b>			<b>299,020</b>	<b>3,732</b>	<b>1,057</b>	<b>0</b>	<b>301,695</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	0.750	337	0	0	0	337		1
M	0.750	1,629	0	5	0	1,624		2
M	1.000	468	9	0	0	477		3
M	1.250	10	0	0	0	10		4
M	1.500	15	0	0	0	15		5
M	2.000	94	0	0	0	94		6
P	2.000	10	3	0	0	13		7
M	3.000	3	0	0	0	3		8
P	4.000	4	0	0	0	4		9
M	4.000	19	0	0	0	19		10
P	6.000	1	0	0	0	1		11
M	6.000	23	0	1	0	22		12
M	8.000	6	0	0	0	6		13
P	8.000	6	0	0	0	6		14
M	10.000	1	0	0	0	1		15
P	10.000	2	0	0	0	2		16
M	12.000	2	0	0	0	2		17
<b>Total Utility</b>		<b>2,630</b>	<b>12</b>	<b>6</b>	<b>0</b>	<b>2,636</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	469	0	188	0	281	0	1
0.750	2,246	358	72	0	2,532	10	2
1.000	77	0	12	0	65	0	3
1.250	0	0	0	0	0	0	4
1.500	36	0	1	0	35	9	5
2.000	48	1	1	0	48	12	6
3.000	20	1	0	0	21	6	7
4.000	11	0	0	0	11	2	8
6.000	7	0	0	0	7	0	9
8.000	3	0	0	0	3	0	10
10.000	2	0	0	0	2	1	11
<b>Total:</b>	<b>2,919</b>	<b>360</b>	<b>274</b>	<b>0</b>	<b>3,005</b>	<b>40</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	268	12	0	0	0	1	281	1
0.750	2,125	175	10	9	3	210	2,532	2
1.000	1	44	5	4	0	11	65	3
1.250	0	0	0	0	0	0	0	4
1.500	0	31	0	1	0	3	35	5
2.000	0	26	6	9	1	6	48	6
3.000	0	6	6	2	6	1	21	7
4.000	0	2	4	3	0	2	11	8
6.000	0	1	1	0	5	0	7	9
8.000	0	0	0	0	3	0	3	10
10.000	0	0	1	0	1	0	2	11
<b>Total:</b>	<b>2,394</b>	<b>297</b>	<b>33</b>	<b>28</b>	<b>19</b>	<b>234</b>	<b>3,005</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	449	22	15		456	2
<b>Total Fire Hydrants</b>	<b>449</b>	<b>22</b>	<b>15</b>	<b>0</b>	<b>456</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</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:	458
Number of distribution system valves end of year:	1,447
Number of distribution valves operated during year:	392

## WATER OPERATING SECTION FOOTNOTES

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

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

Account 623 - Increase due to higher cost of power/PCAC in 2005.

Account 633 - Increase due to Well #1, 3, 5 rehab.

Account 675 - Decrease due to a large number of curb box and service maintenance done in prior 2-3 years as part of the meter replacement program.

Account 926 - Increase is attributable to 17% increase in health insurance premiums in 2005.

Account 642 - The utility failed its DNR lead and copper water testing in 2005. Therefore, the amount of tests went from 20 to 120 in 2005. These are labor intensive tests which require many forms to be submitted and samples to be taken and dropped off at various testing facilities.

Account 673 - Increase due to more outside contractor work done for various valve work in 2005. A lot of the valve work done was in high traffic areas which require outside work due to the additional manpower needed for traffic control.

Account 677 - Much less hydrant work done in 2005. A large number of hydrants were repaired in 2004.

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

If Adjustments for any account are nonzero, please explain.

Adjustment of \$94,755 made to record accumulated depreciation for wells and springs per PSC 2004 review. See footnote on F-9.

Adjustment of \$17,390 to transfer the depreciation on the completed construction not classified balance. A 1.9% depreciation rate was used in prior years because the balance represents the water tower that had not been closed to capital account but was on line as of December 31, 2002. During 2003, the tower was booked to the account #342, however, there are a few remaining items in CCNC as of 12/31/04. The accumulated depreciation on CCNC was therefore closed to the tower account in 2005.

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

If Adjustments for any account are nonzero, please explain.

Adjustment of \$30,609 made to record adjustment to accumulated depreciation for wells and springs per PSC 2004 review. See footnote on F-9.

### Water Mains (Page W-21)

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

\$68,688 of mains were financed by developer contributions and \$46,266 were financed through the city. The remainder was financed through utility funds.

### Water Services (Page W-22)

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

\$12,545 of mains were financed by developer contributions and \$7,458 were financed through the city. The remainder was financed through utility funds.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-22)

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

The utility confirms there are no utility-owned services not in use at year end.

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### Meters (Page W-23)

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

Yes

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

The utility will be complying with meter testing requirements in 2006.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	11,915,372	10,665,970	1
<b>Total Sales of Electricity</b>	<b>11,915,372</b>	<b>10,665,970</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	42,058	74,371	2
Miscellaneous Service Revenues (451)	3,369	7,580	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	46,867	45,562	5
Interdepartmental Rents (455)	51,600	51,600	6
Other Electric Revenues (456)	6,227	2,553	7
<b>Total Other Operating Revenues</b>	<b>150,121</b>	<b>181,666</b>	
<b>Total Operating Revenues</b>	<b>12,065,493</b>	<b>10,847,636</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	9,767,905	8,281,839	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	383,964	358,694	10
Customer Accounts Expenses (901-905)	178,476	466,305	11
Sales Expenses (911-916)	64,481	64,481	12
Administrative and General Expenses (920-932)	313,800	299,009	13
<b>Total Operation and Maintenance Expenses</b>	<b>10,708,626</b>	<b>9,470,328</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	536,615	537,036	14
Amortization Expense (404-407)		0	15
Taxes (408)	396,766	406,039	16
<b>Total Other Expenses</b>	<b>933,381</b>	<b>943,075</b>	
<b>Total Operating Expenses</b>	<b>11,642,007</b>	<b>10,413,403</b>	
<b>NET OPERATING INCOME</b>	<b>423,486</b>	<b>434,233</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	42,058	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>42,058</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS SERVICE REVENUES	3,369	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>3,369</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACT RENTAL	46,867	5
<b>Total Rent from Electric Property (454)</b>	<b>46,867</b>	
<b>Interdepartmental Rents (455):</b>		
INTERDEPARTMENTAL RENTS	51,600	6
<b>Total Interdepartmental Rents (455)</b>	<b>51,600</b>	
<b>Other Electric Revenues (456):</b>		
OTHER ELECTRIC REVENUES	6,227	7
<b>Total Other Electric Revenues (456)</b>	<b>6,227</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	9,767,905	8,281,839	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
<b>Total Other Power Supply Expenses</b>	<b>9,767,905</b>	<b>8,281,839</b>	
<b>Total Power Production Expenses</b>	<b>9,767,905</b>	<b>8,281,839</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	55,382	49,014	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)	0	0	51
Station Expenses (582)	41,947	40,695	52
Overhead Line Expenses (583)	0	1,142	53
Underground Line Expenses (584)	1,822	1,115	54
Street Lighting and Signal System Expenses (585)	2,973	1,415	55
Meter Expenses (586)	11,372	5,294	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	42,398	38,874	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	0	7,943	62
Maintenance of Overhead Lines (593)	178,962	186,955	63
Maintenance of Underground Lines (594)	925	738	64
Maintenance of Line Transformers (595)		0	65
Maintenance of Street Lighting and Signal Systems (596)	48,183	25,509	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>383,964</b>	<b>358,694</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	69
Meter Reading Expenses (902)	34,873	30,950	70
Customer Records and Collection Expenses (903)	42,428	35,077	71
Uncollectible Accounts (904)	101,175	399,952	72
Miscellaneous Customer Accounts Expenses (905)	0	326	73
<b>Total Customer Accounts Expenses</b>	<b>178,476</b>	<b>466,305</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	64,481	64,481	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	77
<b>Total Sales Expenses</b>	<b>64,481</b>	<b>64,481</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	54,157	39,743	78
Office Supplies and Expenses (921)	33,832	32,791	79
Administrative Expenses Transferred -- Credit (922)	84,183	70,373	80
Outside Services Employed (923)	51,680	44,462	81
Property Insurance (924)	2,846	2,441	82
Injuries and Damages (925)	24,530	19,561	83
Employee Pensions and Benefits (926)	191,518	191,367	84
Regulatory Commission Expenses (928)		0	85
Duplicate Charges -- Credit (929)	10,235	9,187	86
Miscellaneous General Expenses (930)	28,335	32,229	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	21,320	15,975	89
<b>Total Administrative and General Expenses</b>	<b>313,800</b>	<b>299,009</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>10,708,626</b>	<b>9,470,328</b>	

### TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		287,313	288,559	1
Social Security		27,931	30,091	2
Wisconsin Gross Receipts Tax		72,090	75,014	3
PSC Remainder Assessment		9,432	12,375	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>396,766</u></b>	<b><u>406,039</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie	Waupaca			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.245500	0.238500			3
County tax rate	mills		5.886700	7.149200			4
Local tax rate	mills		9.387000	9.264000			5
School tax rate	mills		10.650400	10.346800			6
Voc. school tax rate	mills		2.225000	2.161500			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>28.394600</b>	<b>29.160000</b>			<b>10</b>
Less: state credit	mills		1.134000	1.197900			11
<b>Net tax rate</b>	mills		<b>27.260600</b>	<b>27.962100</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.387000</b>	<b>9.264000</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.875400</b>	<b>12.508300</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.262400</b>	<b>21.772300</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.394600</b>	<b>29.160000</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.784036</b>	<b>0.746650</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.260600</b>	<b>27.962100</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.373303</b>	<b>20.877889</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>17,260,355</b>	13,108,046	4,152,309			22
Materials & Supplies	\$	<b>215,721</b>	215,721	0			23
<b>Subtotal</b>	\$	<b>17,476,076</b>	<b>13,323,767</b>	<b>4,152,309</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>109,192</b>	79,883	29,309			25
<b>Taxable Assets</b>	\$	<b>17,366,884</b>	<b>13,243,884</b>	<b>4,123,000</b>			<b>26</b>
Assessment Ratio	dec.		0.774800	0.789900			27
<b>Assessed Value</b>	\$	<b>13,518,119</b>	<b>10,261,361</b>	<b>3,256,758</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.373303</b>	<b>20.877889</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>287,313</b>	<b>219,319</b>	<b>67,994</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	194,209					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>287,313</b>					<b>34</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	6,000		25
Structures and Improvements (352)	0		26
Station Equipment (353)	44,037		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	166,432		29
Overhead Conductors and Devices (356)	155,409		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>371,878</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	148,082		34
Structures and Improvements (361)	163,820		35
Station Equipment (362)	5,549,933		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,648,849	8,647	38
Overhead Conductors and Devices (365)	2,002,300	11,661	39
Underground Conduit (366)	264,296		40
Underground Conductors and Devices (367)	2,345,736	45,764	41
Line Transformers (368)	1,327,574	56,733	42
Services (369)	251,707	29,652	43
Meters (370)	307,913	7,483	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	427,373	5,059	47
<b>Total Distribution Plant</b>	<b>14,437,583</b>	<b>164,999</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	15,685		48
Structures and Improvements (390)	631,091	19,997	49
Office Furniture and Equipment (391)	42,088		50
Computer Equipment (391.1)	138,415		51
Transportation Equipment (392)	446,839	241	52
Stores Equipment (393)	550		53
Tools, Shop and Garage Equipment (394)	44,188		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			6,000 25
Structures and Improvements (352)			0 26
Station Equipment (353)			44,037 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			166,432 29
Overhead Conductors and Devices (356)			155,409 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>371,878</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			148,082 34
Structures and Improvements (361)			163,820 35
Station Equipment (362)			5,549,933 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	7,316		1,650,180 38
Overhead Conductors and Devices (365)	7,889		2,006,072 39
Underground Conduit (366)			264,296 40
Underground Conductors and Devices (367)	4,434		2,387,066 41
Line Transformers (368)	10,371		1,373,936 42
Services (369)	1,646		279,713 43
Meters (370)	1,683		313,713 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	4,540		427,892 47
<b>Total Distribution Plant</b>	<b>37,879</b>	<b>0</b>	<b>14,564,703</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			15,685 48
Structures and Improvements (390)	2,600		648,488 49
Office Furniture and Equipment (391)			42,088 50
Computer Equipment (391.1)			138,415 51
Transportation Equipment (392)	45,079		402,001 52
Stores Equipment (393)			550 53
Tools, Shop and Garage Equipment (394)			44,188 54

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

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	17,852		<b>55</b>
Power Operated Equipment (396)	67,194	139,293	<b>56</b>
Communication Equipment (397)	84,332		<b>57</b>
Miscellaneous Equipment (398)	0		<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>1,488,234</b>	<b>159,531</b>	
<b>Total utility plant in service directly assignable</b>	<b>16,297,695</b>	<b>324,530</b>	
 Common Utility Plant Allocated to Electric Department	 0		 <b>60</b>
 <b>Total utility plant in service</b>	 <b>16,297,695</b>	 <b>324,530</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			17,852 55
Power Operated Equipment (396)			206,487 56
Communication Equipment (397)			84,332 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>47,679</b>	<b>0</b>	<b>1,600,086</b>
<b>Total utility plant in service directly assignable</b>	<b>85,558</b>	<b>0</b>	<b>16,536,667</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>85,558</b>	<b>0</b>	<b>16,536,667</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	396,922		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	0		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	57,798		41
Line Transformers (368)	0		42
Services (369)	403,067	8,589	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
<b>Total Distribution Plant</b>	<b>857,787</b>	<b>8,589</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			396,922 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			0 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			57,798 41
Line Transformers (368)			0 42
Services (369)			411,656 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>866,376</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>857,787</b>	<b>8,589</b>
 Common Utility Plant Allocated to Electric Department	 0	 60
 <b>Total utility plant in service</b>	 <b>857,787</b>	 <b>8,589</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>866,376</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>866,376</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	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)	29,011	2.86%	1,259
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	130,624	3.45%	5,742
Overhead Conductors and Devices (356)	112,033	3.33%	5,175
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					30,270 20
354					0 21
355					136,366 22
356					117,208 23
357					0 24
358					0 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>271,668</b>		<b>12,176</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	35,787	2.86%	4,685	27
Station Equipment (362)	1,469,739	2.86%	158,728	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	452,320	3.66%	60,372	30
Overhead Conductors and Devices (365)	462,732	2.97%	59,524	31
Underground Conduit (366)	83,040	2.50%	6,607	32
Underground Conductors and Devices (367)	580,789	3.40%	80,458	33
Line Transformers (368)	451,192	3.33%	44,980	34
Services (369)	116,411	3.80%	10,097	35
Meters (370)	165,135	3.33%	10,350	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	148,063	3.87%	16,549	39
<b>Total Distribution Plant</b>	<b>3,965,208</b>		<b>452,350</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	282,671	2.94%	18,810	40
Office Furniture and Equipment (391)	42,088	8.33%		41
Computer Equipment (391.1)	183,043	20.00%		42
Transportation Equipment (392)	366,179	10.00%	32,772	43
Stores Equipment (393)	605	5.00%		44
Tools, Shop and Garage Equipment (394)	44,188	6.67%		45
Laboratory Equipment (395)	16,952	10.00%	900	46
Power Operated Equipment (396)	67,194	10.00%	13,684	47
Communication Equipment (397)	23,866	5.00%	4,217	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>1,026,786</b>		<b>70,383</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,263,662</b>		<b>534,909</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>283,844</b>	
361					40,472	27
362					1,628,467	28
363					0	29
364	7,316		1,612		506,988	30
365	7,889				514,367	31
366					89,647	32
367	4,434				656,813	33
368	10,371				485,801	34
369	1,646				124,862	35
370	1,683				173,802	36
371					0	37
372					0	38
373	4,540				160,072	39
	<b>37,879</b>	<b>0</b>	<b>1,612</b>	<b>0</b>	<b>4,381,291</b>	
390	2,600				298,881	40
391					42,088	41
391.1					183,043	42
392	45,079		3,500		357,372	43
393					605	44
394					44,188	45
395					17,852	46
396					80,878	47
397					28,083	48
398					0	49
399					0	50
	<b>47,679</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>1,052,990</b>	
	<b>85,558</b>	<b>0</b>	<b>5,112</b>	<b>0</b>	<b>5,718,125</b>	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	83,850		3,151	51
<b>Total accum. prov. for depreciation</b>	<b><u>5,347,512</u></b>		<b><u>538,060</u></b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					87,001 51
	85,558	0	5,112	0	5,805,126

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	266,805	2.86%	11,352	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	0			30
Overhead Conductors and Devices (365)	0			31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	2,948	3.40%	1,965	33
Line Transformers (368)	0			34
Services (369)	117,494	3.80%	15,480	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	0			39
<b>Total Distribution Plant</b>	<b>387,247</b>		<b>28,797</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>387,247</b>		<b>28,797</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					278,157 28
363					0 29
364					0 30
365					0 31
366					0 32
367					4,913 33
368					0 34
369					132,974 35
370					0 36
371					0 37
372					0 38
373					0 39
	0	0	0	0	416,044
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	0	416,044

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>387,247</u></u>		<u><u>28,797</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>416,044</u>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	42					42 1
7.2/12.5 kV (12kV)						0 2
14.4/24.9 kV (25kV)						0 3
<b>Other:</b>						
NONE						0 4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	69		1			70 5
7.2/12.5 kV (12kV)						0 6
14.4/24.9 kV (25kV)						0 7
<b>Other:</b>						
NONE						0 8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	3					3 9
7.2/12.5 kV (12kV)						0 10
14.4/24.9 kV (25kV)						0 11
<b>Other:</b>						
SECONDARY UNDER 600 V	1		0			1 12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)						0 13
7.2/12.5 kV (12kV)						0 14
14.4/24.9 kV (25kV)						0 15
<b>Other:</b>						
NONE						0 16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV						0 17
69 kV						0 18
115 kV						0 19
138 kV						0 20
<b>Other:</b>						
NONE						0 21
<b>Underground Lines</b>						
34.5 kV						0 22
69 kV						0 23
115 kV						0 24
138 kV						0 25
<b>Other:</b>						
NONE						0 26

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	28,442	Tuesday	01/18/2005	12:00	17,029	1
February	02	27,838	Wednesday	02/02/2005	11:00	15,437	2
March	03	27,322	Friday	03/18/2005	10:00	16,548	3
April	04	28,070	Tuesday	04/19/2005	14:00	15,443	4
May	05	27,630	Monday	05/09/2005	14:00	15,869	5
June	06	32,886	Thursday	06/23/2005	17:00	17,681	6
July	07	32,960	Wednesday	07/13/2005	16:00	17,858	7
August	08	33,726	Wednesday	08/03/2005	14:00	18,124	8
September	09	31,869	Tuesday	09/13/2005	15:00	16,529	9
October	10	30,636	Monday	10/03/2005	16:00	16,233	10
November	11	26,521	Wednesday	11/30/2005	18:00	15,369	11
December	12	26,898	Monday	12/19/2005	18:00	15,775	12
<b>Total</b>		<b>354,798</b>				<b>197,895</b>	

**System Name** New London Utilities

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

Type of Reading	Supplier
15 minutes integrated	WPPI

**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	197,895	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>197,895</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	190,856	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	1,327	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
<b>Total Used by Company</b>	<b>1,327</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>192,183</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	5,072	25
<b>Total Energy Losses</b>	<b>5,072</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.5630%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>197,255</b>	<b>28</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	3,265	27,298	1
<b>Total Sales for Residential Sales</b>		<b>3,265</b>	<b>27,298</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL AND INDUSTRIAL	CG-1	421	14,428	2
PUBLIC AUTHORITY	CG-1	54	1,512	3
INDUSTRIAL - LARGE POWER	CP-1	12	5,596	4
INDUSTRIAL - LARGE POWER	CP-2	12	16,928	5
INDUSTRIAL - LARGE POWER TIME OF DAY	CP-3	5	25,331	6
INDUSTRIAL - INDUSTRIAL TIME OF DAY	CP-4	2	97,979	7
INTERDEPARTMENT	MP-1	1	1,204	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>507</b>	<b>162,978</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	17	580	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>17</b>	<b>580</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,789</b>	<b>190,856</b>	

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,079,188	222,938	<b>2,302,126</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>2,079,188</b>	<b>222,938</b>	<b>2,302,126</b>	
		1,084,537	125,723	<b>1,210,260</b>	<b>2</b>
		115,648	12,462	<b>128,110</b>	<b>3</b>
17,516	21,654	324,643	5,369	<b>330,012</b>	<b>4</b>
44,773	51,786	900,241	153,798	<b>1,054,039</b>	<b>5</b>
65,962	77,418	1,335,117	211,794	<b>1,546,911</b>	<b>6</b>
177,680	182,466	4,271,061	889,784	<b>5,160,845</b>	<b>7</b>
		89,181	10,754	<b>99,935</b>	<b>8</b>
<b>305,931</b>	<b>333,324</b>	<b>8,120,428</b>	<b>1,409,684</b>	<b>9,530,112</b>	
		78,090	5,044	<b>83,134</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>78,090</b>	<b>5,044</b>	<b>83,134</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>305,931</b>	<b>333,324</b>	<b>10,277,706</b>	<b>1,637,666</b>	<b>11,915,372</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	VERNER SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	34,500				4
Point of Metering	Werner Substation				5
Total of 12 Monthly Maximum Demands -- kW	354,798				6
Average load factor	<b>76.4066%</b>				7
Total Cost of Purchased Power	9,767,905				8
Average cost per kWh	<b>0.0494</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	7,722	9,307			12
February	7,266	8,171			13
March	8,049	8,499			14
April	7,240	8,203			15
May	7,224	8,645			16
June	8,568	9,113			17
July	7,712	10,146			18
August	8,938	9,186			19
September	7,686	8,843			20
October	7,358	8,876			21
November	7,111	8,258			22
December	7,198	8,576			23
<b>Total kWh (000)</b>	<b>92,072</b>	<b>105,823</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		<b>9</b>
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		<b>16</b>
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	<b>0</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

---

### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Curwood	Douglas	High Schoo	Main East	Main West	1
Voltage--High Side	34,000	34,500	34,500	34,500	34,500	2
Voltage--Low Side	2,400	2,400	480	2,400	2,400	3
Num. Main Transformers in Operation	3	1	1	0	0	4
Total Capacity of Transformers in kVA	15,000	5,000	2,500	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	6,606	4,000	1,104			7
Dt and Hr of Such Maximum Demand	08/09/2005 13:00	09/06/2005 14:00	09/06/2005 14:00			8 9
Kwh Output	49,040,624	17,034,000	2,658,000			10 11

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	North	Perfecseal	SE#1	SE#2	SE#3	12 13
Voltage--High Side	34,500	34,500	34,500	34,500	34,500	14 15
Voltage--Low Side	2,400	480	2,400	2,400	2,400	16
Num. of Main Transformers in Operation	1	1	1	1	1	17
Total Capacity of Transformers in kVA	5,000	2,500	5,000	5,000	7,500	18
Number of Spare Transformers on Hand	0	0	0	0	0	19
15-Minute Maximum Demand in kW	3,768	1,197	5,600	1,200	5,081	20
Dt and Hr of Such Maximum Demand	09/06/2005 14:00	07/13/2005 16:00	07/13/2005 14:00	09/06/2005 14:00	10/28/2005 08:00	21 22
Kwh Output	18,304,000	4,753,067	25,394,000	3,569,000	32,943,652	23 24 25

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	Steel King	Werner	WHOLT	WRLC		26 27
Voltage--High Side	34,500	138,000	34,500	24,500		28 29
Voltage--Low Side	480	34,500	480	480		30
Num. of Main Transformers in Operation	1	1	1	3		31
Capacity of Transformers in kVA	2,500	36,000	2,500	7,500		32
Number of Spare Transformers on Hand	1	0	0	0		33
15-Minute Maximum Demand in kW	864	33,726	414	1,873		34
Dt and Hr of Such Maximum Demand	08/08/2005 15:00	08/03/2005 14:00	08/09/2005 15:00	05/26/2005 16:00		35 36
Kwh Output	2,674,883	197,895,072	1,734,656	9,508,101		37 38 39 40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,998	971	79,550	1
Acquired during year	36	18	1,632	2
<b>Total</b>	<b>4,034</b>	<b>989</b>	<b>81,182</b>	<b>3</b>
Retired during year	17	16	825	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>4,017</b>	<b>973</b>	<b>80,357</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	3,854	905	72,954	8
In utility's use	67			9
				10
Locked meters on customers' premises				11
In stock	96	68	7,403	12
<b>Total end of year</b>	<b>4,017</b>	<b>973</b>	<b>80,357</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	19	16,652	1
Sodium Vapor	100	222	119,044	2
Sodium Vapor	250	120	155,950	3
<b>Total</b>		<b>361</b>	<b>291,646</b>	
<b>Ornamental</b>				
Mercury Vapor	250	2	2,498	4
Sodium Vapor	50	56	14,186	5
Sodium Vapor	100	151	88,884	6
Sodium Vapor	250	113	132,268	7
<b>Total</b>		<b>322</b>	<b>237,836</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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### Electric Operation & Maintenance Expenses (Page E-03)

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

Account 904 - Allowance for uncollectible accounts established in 2004. The 2005 uncollectible accounts expense is the adjustment/true-up to the allowance in 2005.

Account 555 - Increase due to higher power cost/PCAC.

Account 922 - Increase due to higher overhead allocation rate in 2004 than 2003. Account is allocated based on overhead rate recalculated every year using prior year actual expenses for office supplies, property insurance, all benefits and injury and damages expenses.

Account 596 - Including \$29,200 paid for painting of street lights.

Account 920 - 2004 salaries were lower due to the office accountant being on unpaid maternity leave for 3 months.

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

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

Account 396 - Includes bucket truck for \$89,909 and chassis for bucket truck for \$49,384.

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

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

Account 393 - Stores Equipment was overdepreciated in the past. No depreciation expense is currently recorded.

Account 391.1 - Computer equipment was overdepreciated in the past. No depreciation expense is currently recorded.

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