



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: WATERLOO WATER & LIGHT COMMISSION

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

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For the Year Ended: DECEMBER 31, 2003

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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:** WATERLOO WATER & LIGHT COMMISSION

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

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

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** EUGENE D. WEIHERT

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

575 COMMERCIAL AVE.  
WATERLOO, WI 53594-2400

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

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

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

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** RAYMOND ROBERTSON

**Title:** COMMISSION PRESIDENT

**Office Address:**

440 LESCHINGER ST  
WATERLOO, WI 53594

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

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** VIRCHOW, KRAUSE & CO., LLP

**Title:**

**Office Address:**

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

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

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

**E-mail Address:**

**Date of most recent audit report:** 2/25/2004

**Period covered by most recent audit:** 01/01/2003 - 12/31/2003

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

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**Name:** EUGENE D. WEIHERT

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

575 COMMERCIAL AVE.  
WATERLOO, WI 53594-2400

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

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

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

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

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

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

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

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,583,020	4,355,465	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,850,111	3,649,704	2
Depreciation Expense (403)	177,310	184,057	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	172,966	174,875	5
<b>Total Operating Expenses</b>	<b>4,200,387</b>	<b>4,008,636</b>	
<b>Net Operating Income</b>	<b>382,633</b>	<b>346,829</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>382,633</b>	<b>346,829</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	30,482	159,048	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	51,736	112,495	10
Miscellaneous Nonoperating Income (421)	15,769	0	11
<b>Total Other Income</b>	<b>97,987</b>	<b>271,543</b>	
<b>Total Income</b>	<b>480,620</b>	<b>618,372</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	70,367	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>70,367</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>410,253</b>	<b>618,372</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	277,174	245,233	14
Amortization of Debt Discount and Expense (428)	5,532	18,319	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	6	1	18
Interest Charged to Construction--Cr. (432)	0	63,186	19
<b>Total Interest Charges</b>	<b>282,712</b>	<b>200,367</b>	
<b>Net Income</b>	<b>127,541</b>	<b>418,005</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,173,746	3,775,728	20
Balance Transferred from Income (433)	127,541	418,005	21
Miscellaneous Credits to Surplus (434)	1,598,356	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	19,987	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,899,643</b>	<b>4,173,746</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	4,583,020		4,583,020	1
<b>Total (Acct. 400):</b>	<b>4,583,020</b>	<b>0</b>	<b>4,583,020</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,850,111		3,850,111	2
<b>Total (Acct. 401-402):</b>	<b>3,850,111</b>	<b>0</b>	<b>3,850,111</b>	
<b>Depreciation Expense (403):</b>				
Derived	177,310		177,310	3
<b>Total (Acct. 403):</b>	<b>177,310</b>	<b>0</b>	<b>177,310</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	172,966		172,966	5
<b>Total (Acct. 408):</b>	<b>172,966</b>	<b>0</b>	<b>172,966</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>382,633</b>	<b>0</b>	<b>382,633</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>				
NON-REGULATED SEWER OPERATIONS	30,482		30,482	9
<b>Total (Acct. 417):</b>	<b>30,482</b>	<b>0</b>	<b>30,482</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	51,736	0	51,736 11
<b>Total (Acct. 419):</b>	<b>51,736</b>	<b>0</b>	<b>51,736</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	11,904	11,904 12
Contributed Plant - Electric	[REDACTED]	3,865	3,865 13
AMORTIZATION OF CONSTRUCTION GRANTS	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>15,769</b>	<b>15,769</b>
<b>TOTAL OTHER INCOME:</b>	<b>82,218</b>	<b>15,769</b>	<b>97,987</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	18,891	18,891 16
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	18,199	18,199 17
DEPRECIATION EXPENSE ON CONTRIBUTED PLANT - SE	0	33,277	33,277 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>70,367</b>	<b>70,367</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>70,367</b>	<b>70,367</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	277,174	[REDACTED]	277,174 19
<b>Total (Acct. 427):</b>	<b>277,174</b>	<b>0</b>	<b>277,174</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
MONTHLY DEBT DISCOUNT AMORTIZATION	5,532	[REDACTED]	5,532 20
<b>Total (Acct. 428):</b>	<b>5,532</b>	<b>0</b>	<b>5,532</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 21
<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 22
<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	6		6 23
<b>Total (Acct. 431):</b>	<b>6</b>	<b>0</b>	<b>6</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>282,712</b>	<b>0</b>	<b>282,712</b>
<b>NET INCOME:</b>	<b>182,139</b>	<b>(54,598)</b>	<b>127,541</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,173,746	0	4,173,746 25
<b>Total (Acct. 216):</b>	<b>4,173,746</b>	<b>0</b>	<b>4,173,746</b>
<b>Balance Transferred from Income (433):</b>			
Derived	182,139	(54,598)	127,541 26
<b>Total (Acct. 433):</b>	<b>182,139</b>	<b>(54,598)</b>	<b>127,541</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PROFIT ON SALE OF LAND	851	0	851 27
ELIMINATION & TRANSFER OF ACCT. #271, CIAC	0	1,597,505	1,597,505 28
<b>Total (Acct. 434):</b>	<b>851</b>	<b>1,597,505</b>	<b>1,598,356</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</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>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,356,736</b>	<b>1,542,907</b>	<b>5,899,643</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	379,248	4,203,772	0	0	4,583,020	1
Less: interdepartmental sales	4,859	113,867	0	0	118,726	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	64	1,064			1,128	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>374,325</b>	<b>4,088,841</b>	<b>0</b>	<b>0</b>	<b>4,463,166</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	108,199	212	<b>108,411</b>	1
Electric operating expenses	201,620	1,078	<b>202,698</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	107,262	343	<b>107,605</b>	5
Merchandising and jobbing	5,291		<b>5,291</b>	6
Other nonutility expenses			0	7
Water utility plant accounts	717		<b>717</b>	8
Electric utility plant accounts			0	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	275		<b>275</b>	13
Accum. prov. for depreciation of electric plant	68		<b>68</b>	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	1,633	(1,633)	0	18
All other accounts	14,199		<b>14,199</b>	19
<b>Total Payroll</b>	<b>439,264</b>	<b>0</b>	<b>439,264</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	9,166,553	9,099,449	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,933,197	2,361,725	2
<b>Net Utility Plant</b>	<b>6,233,356</b>	<b>6,737,724</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>6,233,356</b>	<b>6,737,724</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	5,472,785	5,285,389	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,371,347	2,584,359	6
<b>Net Nonutility Property</b>	<b>2,101,438</b>	<b>2,701,030</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	353,456	357,321	8
Special Funds (125-128)	1,948,500	1,812,038	9
<b>Total Other Property and Investments</b>	<b>4,403,394</b>	<b>4,870,389</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	22,489	70,131	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	375	325	12
Temporary Cash Investments (136)	1,204,178	1,388,044	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	427,292	436,708	15
Other Accounts Receivable (143)	70,094	63,873	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	13,727	30,323	18
Materials and Supplies (151-163)	94,799	94,957	19
Prepayments (165)	20,458	21,829	20
Interest and Dividends Receivable (171)	2,730	4,279	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,856,142</b>	<b>2,110,469</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	95,024	100,556	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>95,024</b>	<b>100,556</b>	
<b>Total Assets and Other Debits</b>	<b>12,587,916</b>	<b>13,819,138</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	183,690	183,690	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	5,899,643	4,173,746	<b>28</b>
<b>Total Proprietary Capital</b>	<b>6,083,333</b>	<b>4,357,436</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	5,475,000	5,635,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	62,405	<b>31</b>
<b>Total Long-Term Debt</b>	<b>5,475,000</b>	<b>5,697,405</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	713	50	<b>32</b>
Accounts Payable (232)	288,279	444,472	<b>33</b>
Payables to Municipality (233)	16,155	15,964	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	186,806	146,875	<b>36</b>
Interest Accrued (237)	45,185	74,573	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	8,492	8,313	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>545,630</b>	<b>690,247</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	10,289	10,289	<b>43</b>
Other Deferred Credits (253)	391,131	388,497	<b>44</b>
<b>Total Deferred Credits</b>	<b>401,420</b>	<b>398,786</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)	82,533	77,335	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>82,533</b>	<b>77,335</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	2,597,929	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>12,587,916</b>	<b>13,819,138</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	3,364,529	0	0	5,734,920	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)	2,517,054	0	0	5,187,031	2
Utility Plant in Service - Contributed Plant (101.2)	958,771	0	0	501,632	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)					8
Construction Work in Progress (107)	1,730			335	9
<b>Total Utility Plant</b>	<b>3,477,555</b>	<b>0</b>	<b>0</b>	<b>5,688,998</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)	625,651	0	0	1,894,125	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	187,222	0	0	226,199	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>812,873</b>	<b>0</b>	<b>0</b>	<b>2,120,324</b>	
<b>Net Utility Plant</b>	<b>2,664,682</b>	<b>0</b>	<b>0</b>	<b>3,568,674</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>	566,766	1,794,959			<b>2,361,725</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	55,175	122,135			<b>177,310</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,628				<b>3,628</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Clearing	7,329	15,119			<b>22,448</b>	<b>9</b>
Salvage	5,529	30,795			<b>36,324</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>71,661</b>	<b>168,049</b>	<b>0</b>	<b>0</b>	<b>239,710</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	11,960	68,781			<b>80,741</b>	<b>15</b>
Cost of removal	816	102			<b>918</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>12,776</b>	<b>68,883</b>	<b>0</b>	<b>0</b>	<b>81,659</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>625,651</b>	<b>1,894,125</b>	<b>0</b>	<b>0</b>	<b>2,519,776</b>	<b>20</b>

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

Depreciation Accruals (Credits) during the year (111.2):  
 1. Report the amounts charged to Depreciation Expense (426).  
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0	0			0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	18,891	18,199			37,090	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0	0			0	8
Other credits (specify):						9
Est. depr. on contrib. plant 1/1/03	168,331	208,000			376,331	10
<b>Total credits</b>	<b>187,222</b>	<b>226,199</b>	<b>0</b>	<b>0</b>	<b>413,421</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0	0			0	13
Cost of removal	0	0			0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>187,222</b>	<b>226,199</b>	<b>0</b>	<b>0</b>	<b>413,421</b>	<b>18</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	4,853,226	625,732	6,173	<b>5,472,785</b>	<b>1</b>
<b>Other (specify):</b>					
PROPERTY HELD FOR FUTURE USE	21,363		21,363	<b>0</b>	<b>2</b>
CONSTRUCTION WORK IN PROGRESS	410,800		410,800	<b>0</b>	<b>3</b>
<b>Total Nonutility Property (121)</b>	<b>5,285,389</b>	<b>625,732</b>	<b>438,336</b>	<b>5,472,785</b>	
Less accum. prov. depr. & amort. (122)	2,584,359	791,404	4,416	<b>3,371,347</b>	<b>4</b>
 <b>Net Nonutility Property</b>	 <b>2,701,030</b>	 <b>(165,672)</b>	 <b>433,920</b>	 <b>2,101,438</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			77,589		77,589	81,115	3
<b>Total Electric Utility</b>					<b>77,589</b>	<b>81,115</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	77,589	81,115	1
Water utility (154)	17,210	13,842	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>94,799</b>	<b>94,957</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 BOND ISSUE	924	428	7,492	1
2002 BOND ISSUE	4,608	428	87,532	2
<b>Total</b>			<b>95,024</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	183,690	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>183,690</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 BOND ISSUE	09/03/1997	11/01/2014	5.90%	1,250,000	<b>1</b>
2002 BOND ISSUE	09/15/2002	11/01/2022	4.48%	4,225,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>5,475,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 5,475,000**

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
1999 STATE TRUST FUND LOAN	03/03/1999	03/15/2003	4.75%	0	1
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	01/01/2003	12/31/2003	1.50%	713	2
<b>Total for Account 231</b>				<b>713</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	146,875	1
<b>Accruals:</b>		
Charged water department expense	70,657	2
Charged electric department expense	103,630	3
Charged sewer department expense	7,418	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>181,705</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	99,390	6
Social Security taxes	34,479	7
PSC Remainder Assessment	5,201	8
<b>Other (explain):</b>		
Gross Revenues License Fee Assessment	2,704	9
<b>Total payments and other debits</b>	<b>141,774</b>	
<b>Balance end of year</b>	<b>186,806</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
None	0			0	1
1997 REVENUE BONDS	12,427	74,345	74,562	12,210	2
2002 REVENUE BONDS	59,784	203,323	230,153	32,954	3
<b>Subtotal</b>	<b>72,211</b>	<b>277,668</b>	<b>304,715</b>	<b>45,164</b>	
<b>Advances from Municipality (223)</b>					
None	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1999 STATE TRUST FUND LOAN	2,347	(494)	1,853	0	5
<b>Subtotal</b>	<b>2,347</b>	<b>(494)</b>	<b>1,853</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	15	6		21	6
<b>Subtotal</b>	<b>15</b>	<b>6</b>	<b>0</b>	<b>21</b>	
<b>Total</b>	<b>74,573</b>	<b>277,180</b>	<b>306,568</b>	<b>45,185</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>		
DEFERRED SPECIAL ASSESSMENTS	353,456	2
<b>Total (Acct. 124):</b>	<b>353,456</b>	
<b>Sinking Funds (125):</b>		
BOND RESERVE	467,549	3
BOND REDEMPTION	332,035	4
BOND CONSTRUCTION	317,171	5
WWTP EQUIPMENT REPLACEMENT	831,745	6
<b>Total (Acct. 125):</b>	<b>1,948,500</b>	
<b>Depreciation Fund (126):</b>		
NONE		7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	47,528	12
Electric	379,764	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>427,292</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	54,817	16

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	15,277	17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 143):</b>	<b>70,094</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT BILLS ON PROPERTY TAX ROLL	11,740	19
PUBLIC FIRE PROTECTION TRUE-UP	1,987	20
<b>Total (Acct. 145):</b>	<b>13,727</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	20,458	21
<b>Total (Acct. 165):</b>	<b>20,458</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
GARBAGE COLLECTIONS	16,155	27
<b>Total (Acct. 233):</b>	<b>16,155</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS PROGRAM	37,675	28
DEFERRED REVENUE	353,456	29
<b>Total (Acct. 253):</b>	<b>391,131</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,328,904	4,172,202	0	0	6,501,106	1
Materials and Supplies	15,526	79,352	0	0	94,878	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	596,208	1,844,542	0	0	2,440,750	4
Customer Advances for Construction	10,177	112			10,289	5
NONE					0	6
<b>Average Net Rate Base</b>	<b>1,738,045</b>	<b>2,406,900</b>	<b>0</b>	<b>0</b>	<b>4,144,945</b>	
Net Operating Income	51,769	330,864	0	0	382,633	7
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.98%</b>	<b>13.75%</b>	<b>N/A</b>	<b>N/A</b>	<b>9.23%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

The construction of the new office and garage facility was completed in early 2003.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

#### General footnotes

Other Long-Term Debt (224) - Negative amount represents Clean Water Fund interest subsidy.

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	958,839	495,072	0	1,144,018	0	<b>2,597,929</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	958,839	495,072		1,144,018		<b>2,597,929</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	368,773	367,166	1
<b>Total Sales of Water</b>	<b>368,773</b>	<b>367,166</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,436	1,154	2
Miscellaneous Service Revenues (471)	4,974	4,764	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,065	2,754	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>10,475</b>	<b>8,672</b>	
<b>Total Operating Revenues</b>	<b>379,248</b>	<b>375,838</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	19,364	19,778	8
Pumping Expenses (620-633)	46,432	57,408	9
Water Treatment Expenses (640-652)	20,063	15,802	10
Transmission and Distribution Expenses (660-678)	42,822	33,534	11
Customer Accounts Expenses (901-905)	10,449	8,161	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	63,838	46,658	14
<b>Total Operation and Maintenance Expenses</b>	<b>202,968</b>	<b>181,341</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	55,175	70,281	15
Amortization Expense (404-407)		0	16
Taxes (408)	69,336	72,684	17
<b>Total Other Operating Expenses</b>	<b>124,511</b>	<b>142,965</b>	
<b>Total Operating Expenses</b>	<b>327,479</b>	<b>324,306</b>	
<b>NET OPERATING INCOME</b>	<b>51,769</b>	<b>51,532</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,053	60,098	104,455	4
Commercial	144	54,649	47,277	5
Industrial	12	192,710	106,043	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,209</b>	<b>307,457</b>	<b>257,775</b>	
Private Fire Protection Service (462)	11		7,272	7
Public Fire Protection Service (463)	1		91,099	8
Other Sales to Public Authorities (464)	12	3,128	4,303	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	3,196	3,465	11
Interdepartmental Sales (467)	1	6,777	4,859	12
<b>Total Sales of Water</b>	<b>1,235</b>	<b>320,558</b>	<b>368,773</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>
Portland Sanitary District	City limits	3,196	3,465 1
<b>Total</b>		<b>3,196</b>	<b>3,465</b>

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	91,099	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>91,099</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,436	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,436</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SALES OF MATERIAL; PRIVATE WELL SAMPLING	4,974	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,974</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,764	10
<b>Other (specify):</b>		
SALES OF MATERIAL	1,301	11
<b>Total Other Water Revenues (474)</b>	<b>4,065</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)	9,865	8,210	1
Operation Labor and Expenses (601)	9,499	11,568	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of 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>19,364</b>	<b>19,778</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	23,524	23,331	17
Pumping Labor and Expenses (624)	17,365	15,657	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	4,329	4,403	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	40	43	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	1,174	13,974	25
<b>Total Pumping Expenses</b>	<b>46,432</b>	<b>57,408</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	6,955	5,991	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)	11,752	8,259	<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)	1,356	1,552	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>20,063</b>	<b>15,802</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)	278	1,053	<b>35</b>
Transmission and Distribution Lines Expenses (662)	7,267	5,930	<b>36</b>
Meter Expenses (663)	5,374	2,715	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	577	0	<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)		0	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	17,653	6,889	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	5,810	9,282	<b>46</b>
Maintenance of Meters (676)		0	<b>47</b>
Maintenance of Hydrants (677)	5,863	7,665	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>42,822</b>	<b>33,534</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	5,614	6,297	<b>51</b>
Customer Records and Collection Expenses (903)	4,899	1,572	<b>52</b>
Uncollectible Accounts (904)	(64)	292	<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	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>10,449</b>	<b>8,161</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	9,218	5,565	<b>56</b>
Office Supplies and Expenses (921)	7,902	1,569	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	2,377	2,574	<b>59</b>
Property Insurance (924)	659	1,127	<b>60</b>
Injuries and Damages (925)	2,000	1,711	<b>61</b>
Employee Pensions and Benefits (926)	25,714	26,115	<b>62</b>
Regulatory Commission Expenses (928)		75	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	10,911	6,486	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	5,057	1,436	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>63,838</b>	<b>46,658</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>202,968</b>	<b>181,341</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		69,188	67,111	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,321	1,402	2
<b>Net property tax equivalent</b>		<b>67,867</b>	<b>65,709</b>	
Social Security		6,403	6,557	3
PSC Remainder Assessment		456	418	4
Other (specify): PLEASE SEE FOOTNOTE		(5,390)	0	5
<b>Total tax expense</b>		<b>69,336</b>	<b>72,684</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			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.199782				3
County tax rate	mills		4.792027				4
Local tax rate	mills		10.825094				5
School tax rate	mills		9.646446				6
Voc. school tax rate	mills		1.361612				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.824961</b>				<b>10</b>
Less: state credit	mills		1.551297				11
<b>Net tax rate</b>	mills		<b>25.273664</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.825094</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.008058</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.833152</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.824961</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.813912</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.273664</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.570533</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,364,529</b>	3,364,529				22
Materials & Supplies	\$	<b>13,842</b>	13,842				23
<b>Subtotal</b>	\$	<b>3,378,371</b>	<b>3,378,371</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,378,371</b>	<b>3,378,371</b>				<b>26</b>
Assessment Ratio	dec.		0.995579				27
<b>Assessed Value</b>	\$	<b>3,363,435</b>	<b>3,363,435</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.570533</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>69,188</b>	<b>69,188</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	28,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>69,188</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)	2,012		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	22,223		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	51,335		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>75,570</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	578,633		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	174,273		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,086		20
<b>Total Pumping Plant</b>	<b>754,992</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)	4,068		23
<b>Total Water Treatment Plant</b>	<b>4,068</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)			2,012	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			22,223	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			51,335	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>75,570</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			578,633	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(69,572)	104,701	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,086	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(69,572)</b>	<b>685,420</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,068	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,068</b>	

## 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)	2,017		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	83,086		26
Transmission and Distribution Mains (343)	1,460,659		27
Fire Mains (344)	0		28
Services (345)	265,626		29
Meters (346)	128,992	10,452	30
Hydrants (348)	157,373	1,833	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,097,753</b>	<b>12,285</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	38	9,084	33
Structures and Improvements (390)	7,305	359,906	34
Office Furniture and Equipment (391)	858		35
Computer Equipment (391.1)	9,841	75	36
Transportation Equipment (392)	55,108		37
Stores Equipment (393)	4,939	2,494	38
Tools, Shop and Garage Equipment (394)	85,952	1,759	39
Laboratory Equipment (395)	973	2,042	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,666		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	530	585	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>167,210</b>	<b>375,945</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,099,593</b>	<b>388,230</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,099,593</b>	<b>388,230</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)			2,017	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		(4,033)	79,053	26
Transmission and Distribution Mains (343)		(563,856)	896,803	27
Fire Mains (344)			0	28
Services (345)		(237,689)	27,937	29
Meters (346)	4,566	(241)	134,637	30
Hydrants (348)	89	(76,713)	82,404	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>4,655</b>	<b>(882,532)</b>	<b>1,222,851</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	38		9,084	33
Structures and Improvements (390)	7,305		359,906	34
Office Furniture and Equipment (391)			858	35
Computer Equipment (391.1)		(6,667)	3,249	36
Transportation Equipment (392)			55,108	37
Stores Equipment (393)			7,433	38
Tools, Shop and Garage Equipment (394)			87,711	39
Laboratory Equipment (395)			3,015	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			1,666	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			1,115	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>7,343</b>	<b>(6,667)</b>	<b>529,145</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,998</b>	<b>(958,771)</b>	<b>2,517,054</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>11,998</b>	<b>(958,771)</b>	<b>2,517,054</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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		69,572	<b>69,572</b> 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>69,572</b>	<b>69,572</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)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</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>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		4,033	4,033 26
Transmission and Distribution Mains (343)		563,856	563,856 27
Fire Mains (344)			0 28
Services (345)		237,689	237,689 29
Meters (346)		241	241 30
Hydrants (348)		76,713	76,713 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>882,532</b>	<b>882,532</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)		6,667	6,667 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>6,667</b>	<b>6,667</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>958,771</b>	<b>958,771</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>958,771</b>	<b>958,771</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)	2,032	2.90%	644	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	7,591	1.80%	924	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>9,623</b>		<b>1,568</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	84,268	3.20%	18,516	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	30,526	4.40%	4,776	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,086	1.00%		15
<b>Total Pumping Plant</b>	<b>116,880</b>		<b>23,292</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	(1,234)	6.00%	244	17
<b>Total Water Treatment Plant</b>	<b>(1,234)</b>		<b>244</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	56,558	1.90%	1,503	19
Transmission and Distribution Mains (343)	129,947	1.30%	11,658	20
Fire Mains (344)	0			21
Services (345)	72,684	2.90%	813	22
Meters (346)	51,020	5.50%	7,242	23
Hydrants (348)	28,615	2.20%	1,798	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					2,676 4
315					0 5
316					8,515 6
317					0 7
	0	0	0	0	11,191
321					102,784 8
322					0 9
323					0 10
324					0 11
325					35,302 12
326					0 13
327					0 14
328					2,086 15
	0	0	0	0	140,172
331					0 16
332					(990) 17
	0	0	0	0	(990)
341					0 18
342					58,061 19
343					141,605 20
344					0 21
345		352			73,145 22
346	4,566		1,088		54,784 23
348	89	464			29,860 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	1.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>338,824</b>		<b>23,014</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	2,864	2.90%	5,249	<b>26</b>
Office Furniture and Equipment (391)	364	5.80%	50	<b>27</b>
Computer Equipment (391.1)	9,841	14.29%	74	<b>28</b>
Transportation Equipment (392)	39,317	13.30%	7,329	<b>29</b>
Stores Equipment (393)	99	2.00%	99	<b>30</b>
Tools, Shop and Garage Equipment (394)	48,819	5.80%	5,036	<b>31</b>
Laboratory Equipment (395)	973	1.00%		<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	381	9.20%	153	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	15	2.90%	24	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>102,673</b>		<b>18,014</b>	
<b>Total accum. prov. directly assignable</b>	<b>566,766</b>		<b>66,132</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>566,766</b>		<b>66,132</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
	4,655	816	1,088	0	357,455
390	7,305		4,441		5,249 26
391					414 27
391.1					9,915 28
392					46,646 29
393					198 30
394					53,855 31
395					973 32
396					0 33
397					534 34
397.1					0 35
398					39 36
399					0 37
	7,305	0	4,441	0	117,823
	11,960	816	5,529	0	625,651
					0 38
	11,960	816	5,529	0	625,651

## 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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)		4.40%	2,892	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>2,892</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)		1.90%	76	19
Transmission and Distribution Mains (343)		1.30%	7,330	20
Fire Mains (344)				21
Services (345)		2.90%	6,891	22
Meters (346)		5.50%	14	23
Hydrants (348)		2.20%	1,688	24

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
321					0 8
322					0 9
323					0 10
324					0 11
325				14,403	17,295 12
326					0 13
327					0 14
328					0 15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,403</b>	<b>17,295</b>
331					0 16
332					0 17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
341					0 18
342				2,822	2,898 19
343				57,513	64,843 20
344					0 21
345				71,616	78,507 22
346				98	112 23
348				15,212	16,900 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)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>15,999</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)		14.29%	28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>18,891</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>18,891</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0	0	0	147,261	0 25 163,260
390					0 26
391					0 27
391.1				6,667	6,667 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	6,667	6,667
	0	0	0	168,331	187,222
					0 38
	0	0	0	168,331	187,222

## 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			29,002	<b>29,002</b>	1
February			26,650	<b>26,650</b>	2
March			28,724	<b>28,724</b>	3
April			32,683	<b>32,683</b>	4
May			34,677	<b>34,677</b>	5
June			37,054	<b>37,054</b>	6
July			36,178	<b>36,178</b>	7
August			33,272	<b>33,272</b>	8
September			31,696	<b>31,696</b>	9
October			31,192	<b>31,192</b>	10
November			25,518	<b>25,518</b>	11
December			25,905	<b>25,905</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>372,551</b>	<b>372,551</b>	
Less: Water sold				320,558	13
Volume pumped but not sold				<b>51,993</b>	14
Volume sold as a percent of volume pumped				<b>86%</b>	15
Volume used for water production, water quality and system maintenance				755	16
Volume related to equipment/system malfunction				625	17
Non-utility volume NOT included in water sales				500	18
Total volume not sold but accounted for				<b>1,880</b>	19
Volume pumped but unaccounted for				<b>50,113</b>	20
Percent of water lost				<b>13%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,655	23
Date of maximum: 10/23/2003					24
Cause of maximum: unknown					25

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

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

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

### PUMPING & POWER EQUIPMENT

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

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

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	742	0	0	0	742	1	
M	D	1.000	158	0	0	0	158	2	
M	D	1.250	963	0	0	0	963	3	
M	D	1.500	177	0	0	0	177	4	
M	D	2.000	240	0	0	0	240	5	
M	D	4.000	3,069	0	0	0	3,069	6	
M	S	4.000	68	0	0	0	68	7	
M	D	6.000	42,402	0	0	0	42,402	8	
M	T	6.000	410	0	0	0	410	9	
M	D	8.000	19,988	0	0	0	19,988	10	
M	S	8.000	20	0	0	0	20	11	
M	D	10.000	12,172	0	0	0	12,172	12	
M	S	10.000	180	0	0	0	180	13	
M	D	12.000	4,924	0	0	0	4,924	14	
M	T	12.000	2,656	0	0	0	2,656	15	
<b>Total Within Municipality</b>			<b>88,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,169</b>		
<b>Total Utility</b>			<b>88,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,169</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	161	0	0	0	161		1
M	0.750	466	0	0	0	466		2
M	1.000	402	0	0	0	402		3
M	1.250	5	0	0	0	5		4
M	1.500	18	0	0	0	18		5
M	2.000	13	0	0	0	13		6
M	3.000	4	0	0	0	4		7
M	4.000	9	0	0	0	9		8
M	6.000	11	0	0	0	11		9
<b>Total Utility</b>		<b>1,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,089</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	807	12	15	0	<b>804</b>	49	<b>1</b>
0.750	393	12	17	0	<b>388</b>	28	<b>2</b>
1.000	76	0	5	0	<b>71</b>	3	<b>3</b>
1.500	24	2	4	0	<b>22</b>	11	<b>4</b>
2.000	24	4	4	0	<b>24</b>	7	<b>5</b>
3.000	9	1	1	0	<b>9</b>	2	<b>6</b>
4.000	5	0	0	0	<b>5</b>	1	<b>7</b>
6.000	1	0	0	0	<b>1</b>	1	<b>8</b>
8.000	1	0	0	0	<b>1</b>	1	<b>9</b>
<b>Total:</b>	<b>1,340</b>	<b>31</b>	<b>46</b>	<b>0</b>	<b>1,325</b>	<b>103</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	687	60	2	2	3	50	<b>804</b>	<b>1</b>
0.750	324	20	2	0	0	42	<b>388</b>	<b>2</b>
1.000	40	24	0	3	0	4	<b>71</b>	<b>3</b>
1.500	0	17	1	0	0	4	<b>22</b>	<b>4</b>
2.000	0	11	2	4	1	6	<b>24</b>	<b>5</b>
3.000	0	3	1	1	2	2	<b>9</b>	<b>6</b>
4.000	0	1	2	1	0	1	<b>5</b>	<b>7</b>
6.000	0	0	1	0	0	0	<b>1</b>	<b>8</b>
8.000	0	0	1	0	0	0	<b>1</b>	<b>9</b>
<b>Total:</b>	<b>1,051</b>	<b>136</b>	<b>12</b>	<b>11</b>	<b>6</b>	<b>109</b>	<b>1,325</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	157	1	1		157	2
<b>Total Fire Hydrants</b>	<b>157</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>157</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 45  
 Number of distribution system valves end of year: 369  
 Number of distribution valves operated during year: 105

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## WATER OPERATING SECTION FOOTNOTES

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

#### General footnotes

Acct. 633 - 2002 maintenance of pumping equipment was high because it included non-routine maintenance of \$12,000 for pump inspections, repairs and cleaning at well #4.

Acct. 673 - Maintenance of transmission and distribution plant increased in 2003 due to the replacement of three valves, including labor and truck time.

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### Taxes (Acct. 408 - Water) (Page W-06)

#### General footnotes

To record tax equivalent paid on CWIP and property held for future use as capitalized as building was not completed until 2003.

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

#### General footnotes

Acct. 390 - Construction of new office and garage facility per PSC authorization 6220-CU-100.

If Adjustments for any account are nonzero, please explain.

All adjustments are to split out plant financed by contributions into new accounts.

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

#### General footnotes

All adjustments are to split out plant financed by contributions into new accounts.

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

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

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

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

Accts. 345 & 391.1 were over-accrued and will be corrected in 2004.

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

#### General footnotes

The number of hydrants and distribution valves operated is low because of time constraints and limited manpower.

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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)	4,190,939	3,965,921	1
<b>Total Sales of Electricity</b>	<b>4,190,939</b>	<b>3,965,921</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	5,674	5,612	2
Miscellaneous Service Revenues (451)	3,679	5,196	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,829	2,806	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	651	92	7
<b>Total Other Operating Revenues</b>	<b>12,833</b>	<b>13,706</b>	
<b>Total Operating Revenues</b>	<b>4,203,772</b>	<b>3,979,627</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	3,192,615	3,099,450	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	152,362	129,027	10
Customer Accounts Expenses (901-905)	42,890	42,683	11
Sales Expenses (911-916)	181	2,929	12
Administrative and General Expenses (920-932)	259,095	194,274	13
<b>Total Operation and Maintenance Expenses</b>	<b>3,647,143</b>	<b>3,468,363</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	122,135	113,776	14
Amortization Expense (404-407)		0	15
Taxes (408)	103,630	102,191	16
<b>Total Other Expenses</b>	<b>225,765</b>	<b>215,967</b>	
<b>Total Operating Expenses</b>	<b>3,872,908</b>	<b>3,684,330</b>	
<b>NET OPERATING INCOME</b>	<b>330,864</b>	<b>295,297</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	5,674	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>5,674</b>	
<b>Miscellaneous Service Revenues (451):</b>		
SALES OF MATERIAL	3,679	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>3,679</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENTAL OF MISC ELECTRIC EQUIPMENT	2,829	5
<b>Total Rent from Electric Property (454)</b>	<b>2,829</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNT	651	7
<b>Total Other Electric Revenues (456)</b>	<b>651</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	0	<b>28</b>
Rents (550)	0	0	<b>29</b>
Maintenance Supervision and Engineering (551)	0	0	<b>30</b>
Maintenance of Structures (552)	0	0	<b>31</b>
Maintenance of Generating and Electric Plant (553)	0	0	<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	3,192,615	3,099,450	<b>34</b>
System Control and Load Dispatching (556)	0	0	<b>35</b>
Other Expenses (557)	0	0	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>3,192,615</b>	<b>3,099,450</b>	
<b>Total Power Production Expenses</b>	<b>3,192,615</b>	<b>3,099,450</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0	0	<b>37</b>
Load Dispatching (561)	0	0	<b>38</b>
Station Expenses (562)	0	0	<b>39</b>
Overhead Line Expenses (563)	0	0	<b>40</b>
Underground Line Expenses (564)	0	0	<b>41</b>
Miscellaneous Transmission Expenses (566)	0	0	<b>42</b>
Rents (567)	0	0	<b>43</b>
Maintenance Supervision and Engineering (568)	0	0	<b>44</b>
Maintenance of Structures (569)	0	0	<b>45</b>
Maintenance of Station Equipment (570)	0	0	<b>46</b>
Maintenance of Overhead Lines (571)	0	0	<b>47</b>
Maintenance of Underground Lines (572)	0	0	<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)	0	0	<b>49</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	0	0	<b>50</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>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	<b>51</b>
Station Expenses (582)	19,007	17,627	<b>52</b>
Overhead Line Expenses (583)	27,684	32,448	<b>53</b>
Underground Line Expenses (584)	18,327	9,124	<b>54</b>
Street Lighting and Signal System Expenses (585)	11,388	7,162	<b>55</b>
Meter Expenses (586)	10,474	4,991	<b>56</b>
Customer Installations Expenses (587)		0	<b>57</b>
Miscellaneous Distribution Expenses (588)	8,910	8,044	<b>58</b>
Rents (589)		0	<b>59</b>
Maintenance Supervision and Engineering (590)	20,109	19,647	<b>60</b>
Maintenance of Structures (591)		0	<b>61</b>
Maintenance of Station Equipment (592)		0	<b>62</b>
Maintenance of Overhead Lines (593)	33,523	27,080	<b>63</b>
Maintenance of Underground Lines (594)		218	<b>64</b>
Maintenance of Line Transformers (595)		0	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)	2,940	2,686	<b>66</b>
Maintenance of Meters (597)		0	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)		0	<b>68</b>
<b>Total Distribution Expenses</b>	<b>152,362</b>	<b>129,027</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>69</b>
Meter Reading Expenses (902)	14,864	18,178	<b>70</b>
Customer Records and Collection Expenses (903)	26,962	24,335	<b>71</b>
Uncollectible Accounts (904)	1,064	170	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)		0	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>42,890</b>	<b>42,683</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	<b>74</b>
Demonstrating and Selling Expenses (912)		0	<b>75</b>
Advertising Expenses (913)	181	2,929	<b>76</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>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	77
<b>Total Sales Expenses</b>	<b>181</b>	<b>2,929</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	27,950	34,539	78
Office Supplies and Expenses (921)	41,130	21,797	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	44,459	26,622	81
Property Insurance (924)	3,347	5,759	82
Injuries and Damages (925)	11,165	9,439	83
Employee Pensions and Benefits (926)	71,600	64,099	84
Regulatory Commission Expenses (928)		2,994	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	39,217	23,015	87
Rents (931)		0	88
Maintenance of General Plant (932)	20,227	6,010	89
<b>Total Administrative and General Expenses</b>	<b>259,095</b>	<b>194,274</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,647,143</b>	<b>3,468,363</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		118,172	80,318	1
Social Security		20,657	16,094	2
Wisconsin Gross Receipts Tax		2,704	1,932	3
PSC Remainder Assessment		4,745	3,847	4
Other (specify): PLEASE SEE FOOTNOTE		(42,648)	0	5
<b>Total tax expense</b>		<b>103,630</b>	<b>102,191</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			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.199782				2
County tax rate	mills		4.792027				3
Local tax rate	mills		10.825094				4
School tax rate	mills		9.646446				5
Voc. school tax rate	mills		1.361612				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>26.824961</b>				<b>9</b>
Less: state credit	mills		1.551297				10
<b>Net tax rate</b>	mills		<b>25.273664</b>				<b>11</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		10.825094				12
Combined School Tax Rate	mills		11.008058				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>21.833152</b>				<b>15</b>
<b>Total Tax Rate</b>	mills		<b>26.824961</b>				<b>16</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.813912</b>				<b>17</b>
<b>Total tax net of state credit</b>	mills		<b>25.273664</b>				<b>18</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.570533</b>				<b>19</b>
Utility Plant, Jan. 1	\$	5,734,920	5,734,920				20
Materials & Supplies	\$	81,115	81,115				21
<b>Subtotal</b>	\$	<b>5,816,035</b>	<b>5,816,035</b>				<b>22</b>
Less: Plant Outside Limits	\$	45,783	45,783				23
<b>Taxable Assets</b>	\$	<b>5,770,252</b>	<b>5,770,252</b>				<b>24</b>
Assessment Ratio	dec.		0.995579				25
<b>Assessed Value</b>	\$	<b>5,744,742</b>	<b>5,744,742</b>				<b>26</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.570533</b>				<b>27</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>118,172</b>	<b>118,172</b>				<b>28</b>
Tax Equivalent per 1994 PSC Report	\$	49,526					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>118,172</b>					<b>31</b>

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

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

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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>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)	75,271		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>75,271</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	940		34
Structures and Improvements (361)	4,926		35
Station Equipment (362)	1,201,902		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	183,058	4,525	38
Overhead Conductors and Devices (365)	197,615	13,505	39
Underground Conduit (366)	7,218		40
Underground Conductors and Devices (367)	374,070	5,529	41
Line Transformers (368)	550,953	37,270	42
Services (369)	276,824	9,842	43
Meters (370)	154,656	7,679	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	145,766	2,419	47
<b>Total Distribution Plant</b>	<b>3,097,928</b>	<b>80,769</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,553	150,790	48
Structures and Improvements (390)	64,253	1,850,802	49
Office Furniture and Equipment (391)	19,640		50
Computer Equipment (391.1)	37,992	1,240	51
Transportation Equipment (392)	199,555		52
Stores Equipment (393)	4,939	8,665	53
Tools, Shop and Garage Equipment (394)	47,166	11,317	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			75,271 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>75,271</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			940 34
Structures and Improvements (361)			4,926 35
Station Equipment (362)		(100,373)	1,101,529 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		(10,822)	176,761 38
Overhead Conductors and Devices (365)		(11,813)	199,307 39
Underground Conduit (366)		(381)	6,837 40
Underground Conductors and Devices (367)		(258,679)	120,920 41
Line Transformers (368)	179	(3,900)	584,144 42
Services (369)	210	(102,127)	184,329 43
Meters (370)	3,635		158,700 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		(6,870)	141,315 47
<b>Total Distribution Plant</b>	<b>4,024</b>	<b>(494,965)</b>	<b>2,679,708</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,553		150,790 48
Structures and Improvements (390)	64,253		1,850,802 49
Office Furniture and Equipment (391)			19,640 50
Computer Equipment (391.1)		(6,667)	32,565 51
Transportation Equipment (392)			199,555 52
Stores Equipment (393)			13,604 53
Tools, Shop and Garage Equipment (394)			58,483 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)	9,158		<b>55</b>
Power Operated Equipment (396)	82,949		<b>56</b>
Communication Equipment (397)	11,232		<b>57</b>
Miscellaneous Equipment (398)	809	2,969	<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>479,246</b>	<b>2,025,783</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,652,445</b>	<b>2,106,552</b>	
 Common Utility Plant Allocated to Electric Department	 0		 <b>60</b>
 <b>Total utility plant in service</b>	 <b>3,652,445</b>	 <b>2,106,552</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)			9,158 55
Power Operated Equipment (396)			82,949 56
Communication Equipment (397)			11,232 57
Miscellaneous Equipment (398)	504		3,274 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>66,310</b>	<b>(6,667)</b>	<b>2,432,052</b>
<b>Total utility plant in service directly assignable</b>	<b>70,334</b>	<b>(501,632)</b>	<b>5,187,031</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>70,334</b>	<b>(501,632)</b>	<b>5,187,031</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.
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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>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			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--

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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>TRANSMISSION PLANT</b>		
Land and Land Rights (350)		25
Structures and Improvements (352)		26
Station Equipment (353)		27
Towers and Fixtures (354)		28
Poles and Fixtures (355)		29
Overhead Conductors and Devices (356)		30
Underground Conduit (357)		31
Underground Conductors and Devices (358)		32
Roads and Trails (359)		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>		
Land and Land Rights (360)		34
Structures and Improvements (361)		35
Station Equipment (362)		36
Storage Battery Equipment (363)		37
Poles, Towers and Fixtures (364)		38
Overhead Conductors and Devices (365)		39
Underground Conduit (366)		40
Underground Conductors and Devices (367)		41
Line Transformers (368)		42
Services (369)		43
Meters (370)		44
Installations on Customers' Premises (371)		45
Leased Property on Customers' Premises (372)		46
Street Lighting and Signal Systems (373)		47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)		48
Structures and Improvements (390)		49
Office Furniture and Equipment (391)		50
Computer Equipment (391.1)		51
Transportation Equipment (392)		52
Stores Equipment (393)		53
Tools, Shop and Garage Equipment (394)		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)		100,373	<b>100,373</b> 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		10,822	<b>10,822</b> 38
Overhead Conductors and Devices (365)		11,813	<b>11,813</b> 39
Underground Conduit (366)		381	<b>381</b> 40
Underground Conductors and Devices (367)		258,679	<b>258,679</b> 41
Line Transformers (368)		3,900	<b>3,900</b> 42
Services (369)		102,127	<b>102,127</b> 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)		6,870	<b>6,870</b> 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>494,965</b>	<b>494,965</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)		6,667	<b>6,667</b> 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)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Electric Department		60
<b>Total utility plant in service</b>	<u>0</u>	<u>0</u>

**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>6,667</b>	<b>6,667</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>501,632</b>	<b>501,632</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>501,632</b>	<b>501,632</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)	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)	43,496	3.33%	2,506
	<b>43,496</b>		<b>2,506</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)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					46,002 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>43,496</b>		<b>2,506</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	1,399	3.00%	148	27
Station Equipment (362)	478,727	3.33%	36,681	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	117,388	4.00%	6,981	30
Overhead Conductors and Devices (365)	126,748	3.00%	5,819	31
Underground Conduit (366)	2,556	2.50%	170	32
Underground Conductors and Devices (367)	110,408	3.33%	4,116	33
Line Transformers (368)	195,565	3.00%	17,026	34
Services (369)	148,185	4.50%	8,130	35
Meters (370)	99,282	3.33%	5,217	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	145,776	5.00%	2,292	39
<b>Total Distribution Plant</b>	<b>1,426,034</b>		<b>86,580</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	33,608	2.50%	23,443	40
Office Furniture and Equipment (391)	11,901	1.00%	1,139	41
Computer Equipment (391.1)	25,625	14.29%	4,565	42
Transportation Equipment (392)	157,064	9.39%	11,271	43
Stores Equipment (393)	99	2.00%	99	44
Tools, Shop and Garage Equipment (394)	29,008	6.67%	3,523	45
Laboratory Equipment (395)	9,655	1.00%		46
Power Operated Equipment (396)	54,332	7.23%	3,627	47
Communication Equipment (397)	4,116	6.67%	749	48
Miscellaneous Equipment (398)	21	2.90%	249	49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>325,429</b>		<b>48,665</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,794,959</b>		<b>137,751</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>46,002</b>
361					1,547 27
362					515,408 28
363					0 29
364					124,369 30
365			150		132,717 31
366					2,726 32
367					114,524 33
368	179				212,412 34
369	210	102			156,003 35
370	3,635				100,864 36
371					0 37
372					0 38
373					148,068 39
	<b>4,024</b>	<b>102</b>	<b>150</b>	<b>0</b>	<b>1,508,638</b>
390	64,253		30,645		23,443 40
391					13,040 41
391.1					30,190 42
392					168,335 43
393					198 44
394					32,531 45
395				(497)	9,158 46
396					57,959 47
397					4,865 48
398	504				(234) 49
399					0 50
	<b>64,757</b>	<b>0</b>	<b>30,645</b>	<b>(497)</b>	<b>339,485</b>
	<b>68,781</b>	<b>102</b>	<b>30,795</b>	<b>(497)</b>	<b>1,894,125</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	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>1,794,959</u></u>		<u><u>137,751</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>68,781</u>	<u>102</u>	<u>30,795</u>	<u>(497)</u>	<u>1,894,125</u>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
<b>Total Steam Production Plant</b>	<u>0</u>		<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
<b>Total Hydraulic Production Plant</b>	<u>0</u>		<u>0</u>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
<b>Total Other Production Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			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)				26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)				27
Station Equipment (362)		3.33%	3,342	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)		4.00%	432	30
Overhead Conductors and Devices (365)		3.00%	312	31
Underground Conduit (366)		2.50%	10	32
Underground Conductors and Devices (367)		3.33%	8,432	33
Line Transformers (368)		3.00%	59	34
Services (369)		4.50%	4,544	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)		1.70%	116	39
<b>Total Distribution Plant</b>	<u>0</u>		<u>17,247</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)		14.29%	952	42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
<b>Total General Plant</b>	<u>0</u>		<u>952</u>	
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>18,199</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)
359					0 26
	0	0	0	0	0
361					0 27
362				43,321	46,663 28
363					0 29
364				7,200	7,632 30
365				6,541	6,853 31
366				144	154 32
367				82,024	90,456 33
368				0	59 34
369				56,608	61,152 35
370					0 36
371					0 37
372					0 38
373				6,870	6,986 39
	0	0	0	202,708	219,955
390					0 40
391					0 41
391.1				5,292	6,244 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	5,292	6,244
	0	0	0	208,000	226,199

**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			51
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>18,199</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	208,000	226,199

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.42	29.93	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
26.4KV		0.93	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		7.28	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
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</b> 9
Customers served at other than rural rates:	10
Farm	12 11
Nonfarm	138 12
<b>Total</b>	<b>150</b> 13
<b>Total customers on rural lines at end of year</b>	<b>150</b> 14

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	11,586	Tuesday	01/14/2003	11:00	6,620	1
February	02	12,092	Wednesday	02/12/2003	10:00	5,986	2
March	03	11,430	Wednesday	03/05/2003	11:00	6,376	3
April	04	11,288	Tuesday	04/15/2003	12:00	6,102	4
May	05	11,454	Tuesday	05/27/2003	10:00	5,989	5
June	06	13,017	Wednesday	06/25/2003	14:00	6,001	6
July	07	11,944	Monday	07/07/2003	15:00	6,592	7
August	08	13,148	Wednesday	08/20/2003	14:00	6,729	8
September	09	11,762	Tuesday	09/09/2003	11:00	6,031	9
October	10	11,196	Wednesday	10/22/2003	12:00	6,298	10
November	11	10,943	Wednesday	11/05/2003	08:00	5,924	11
December	12	11,857	Wednesday	12/17/2003	19:00	6,328	12
<b>Total</b>		<b>141,717</b>				<b>74,976</b>	

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

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

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

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	74,976	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>74,976</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	73,066	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>73,066</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,910	27
<b>Total Energy Losses</b>	<b>1,910</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.5475%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>74,976</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,477	13,362	1
<b>Total Sales for Residential Sales</b>		<b>1,477</b>	<b>13,362</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	13	4,339	2
LARGE POWER TIME-OF-DAY	CP-2	9	16,014	3
INDUSTRIAL POWER TIME-OF-DAY	CP-3	4	31,936	4
GENERAL	GS-1	277	7,003	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>303</b>	<b>59,292</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	2	412	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>412</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,782</b>	<b>73,066</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		865,372	5,930	<b>871,302</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>865,372</b>	<b>5,930</b>	<b>871,302</b>	
14,366	17,009	266,580	2,362	<b>268,942</b>	<b>2</b>
48,641	45,704	922,783	7,856	<b>930,639</b>	<b>3</b>
76,875	77,055	1,620,910	18,126	<b>1,639,036</b>	<b>4</b>
		429,304	3,182	<b>432,486</b>	<b>5</b>
<b>139,882</b>	<b>139,768</b>	<b>3,239,577</b>	<b>31,526</b>	<b>3,271,103</b>	
		48,445	89	<b>48,534</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>48,445</b>	<b>89</b>	<b>48,534</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>139,882</b>	<b>139,768</b>	<b>4,153,394</b>	<b>37,545</b>	<b>4,190,939</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Sub-station				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	26.4 kV				4
Point of Metering	Sub-station				5
Total of 12 Monthly Maximum Demands -- kW	141,717				6
Average load factor	<b>72.4732%</b>				7
Total Cost of Purchased Power	3,192,615				8
Average cost per kWh	<b>0.0426</b>				9
On-Peak Hours (if applicable)	7:00 am - 9:00 pm				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	3,132	3,487			12
February	2,830	3,157			13
March	2,894	3,482			14
April	2,985	3,117			15
May	2,753	3,236			16
June	2,855	3,147			17
July	3,160	3,432			18
August	3,138	3,591			19
September	2,891	3,140			20
October	3,114	3,184			21
November	2,527	3,397			22
December	2,976	3,351			23
<b>Total kWh (000)</b>	<b>35,255</b>	<b>39,721</b>			24

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

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		<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>	0	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	█	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		48
Based on Total Coal Used at Plant		49
Based on Coal Used Solely in Electric Generation		50
Average BTU per kWh Net Generation		51
Total Cost of Fuel (Oil and/or Coal)		52
per kWh Net Generation (\$)		53
		54

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

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

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,937	496	44,274	1
Acquired during year	105	11	2,460	2
<b>Total</b>	<b>2,042</b>	<b>507</b>	<b>46,734</b>	<b>3</b>
Retired during year	110	1	15	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,932</b>	<b>506</b>	<b>46,719</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	1,782	388	32,521	8
In utility's use	21	30	6,303	9
Inactive transformers on system				10
Locked meters on customers' premises	13			11
In stock	116	88	7,895	12
<b>Total end of year</b>	<b>1,932</b>	<b>506</b>	<b>46,719</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	250	175	211,656	1
Sodium Vapor	150	84	61,149	2
<b>Total</b>		<b>259</b>	<b>272,805</b>	
<b>Ornamental</b>				
Fluorescent	160	56	103,227	3
Mercury Vapor	175	12	9,601	4
Mercury Vapor	250	3	3,628	5
Sodium Vapor	100	21	10,977	6
Sodium Vapor	150	28	20,383	7
<b>Total</b>		<b>120</b>	<b>147,816</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.

Acct. 921 - Additional costs relate to one-time purchase of supplies for the new office building including small office furniture not capitalized.

Acct. 923 - Additional outside services pertain to a long-range power supply studt and voltage conversion engineering study.

Attc. 930 - Misc. general expenses increased due to moving expenses and open house expenses associated with the new facility and non-recurring safety training programs.

Acct. 932 - With the construction of the new facility, misc. landscaping was charged to maintenance of general plant.

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### Taxes (Acct. 408 - Electric) (Page E-04)

#### General footnotes

To record tax equivalent paid on CWIP and property held for future use as capitalized as building was not completed until 2003.

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

#### General footnotes

Accts. 389 & 390 - Construction of new office and garage facility per PSC authorization 6220-CU-100.

Acct. 398 - Retirement of \$504 was accounted for incorrectly. It is part retirement and part salvage, and will be corrected in 2004.

If Adjustments for any account are nonzero, please explain.

All adjustments are to split out plant financed by contributions into new accounts.

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

If Adjustments for any account are nonzero, please explain.

All adjustments are to split out plant financed by contributions into new accounts.

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

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

Acct. 398 - A portion of the retirement of \$504 is salvage, and will be corrected in 2004.

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

Acct. 373 - This account was over-accrued and will be corrected in 2004.

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	555,188	592,495	1
<b>Total Sewage Operating Revenues</b>	<b>555,188</b>	<b>592,495</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	2,634	1,852	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	200	200	6
Amortization of Construction Grants (636)	0	80,280	7
<b>Total Other Operating Revenues</b>	<b>2,834</b>	<b>82,332</b>	
<b>Total Operating Revenues</b>	<b>558,022</b>	<b>674,827</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	215,649	211,125	8
Maintenance Expenses (831-834)	92,677	68,408	9
Customer Accounting & Collection Expenses (840-843)	13,100	8,740	10
Administrative and General Expenses (850-857)	64,677	55,878	11
<b>Total Operation and Maintenance Expenses</b>	<b>386,103</b>	<b>344,151</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	134,019	163,073	12
Amortization Expense (404)		0	13
Taxes (408)	7,418	8,555	14
<b>Total Other Operating Expenses</b>	<b>141,437</b>	<b>171,628</b>	
<b>Total Operating Expenses</b>	<b>527,540</b>	<b>515,779</b>	
<b>NET OPERATING INCOME</b>	<b>30,482</b>	<b>159,048</b>	

### SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	1,021	55,277	308,531	5
Commercial Revenues	127	22,485	103,053	6
Industrial Revenues	9	16,350	103,292	7
Revenues from Public Authorities	11	1,845	9,884	8
<b>Total Measured Service to General Customers (622)</b>	<b>1,168</b>	<b>95,957</b>	<b>524,760</b>	
Service to Public Authorities (623)				
Service to Other Systems (624)	1	3,305	13,856	10
Other Sewerage Service (625)	4	1,835	16,572	11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>1,173</b>	<b>101,097</b>	<b>555,188</b>	

### HIGH STRENGTH CONTRIBUTORS

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

<b>Type (a)</b>	<b>Volume Annual Gallons (000's) (b)</b>	<b>BOD (mg/l) (c)</b>	<b>SS (mg/l) (d)</b>	<b>Phos (mg/l) (e)</b>
J G VAN HOLTEN	7,104	250	250	7 1

### OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	2,634	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>2,634</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
DISPOSAL PERMITS FOR DUMPING SEPTIC TANK WASTE	200	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>200</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE	0	7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	75,213	69,684	1
Power and Fuel for Pumping (821)	87,202	90,453	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)	475	638	4
Phosphorous Removal Chemicals (824)	15,330	10,980	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	37,429	39,370	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>215,649</b>	<b>211,125</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)	10,167	5,843	12
Maintenance of Treatment and Disposal Plant Equipment (833)	73,801	36,890	13
Maintenance of General Plant Structures and Equipment (834)	8,709	25,675	14
<b>Total Maintenance Expenses</b>	<b>92,677</b>	<b>68,408</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	8,044	3,811	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	4,719	4,728	17
Uncollectible Accounts (843)	337	201	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>13,100</b>	<b>8,740</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	7,878	5,097	19
Office Supplies and Expenses (851)	13,610	5,050	20
Outside Services Employed (852)	7,223	5,035	21
Insurance Expense (853)	4,295	4,584	22
Employees Pensions and Benefits (854)	21,757	28,489	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Regulatory Commission Expenses (855)		179	<b>24</b>
Miscellaneous General Expenses (856)	9,914	7,444	<b>25</b>
Rents (857)		0	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>64,677</b>	<b>55,878</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>386,103</b>	<b>344,151</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		6,097	7,153	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,321	1,402	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
<b>Total tax expense</b>		<b>7,418</b>	<b>8,555</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	41,430		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	74,736		16
<b>Total Collection System Pumping Installations</b>	<b>116,166</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	400		17
Structures and Improvements (331)	2,387,438		18
Preliminary Treatment Equipment (332)	232,869		19
Primary Treatment Equipment (333)	61,538		20
Secondary Treatment Equipment (334)	1,033,200	16,537	21
Advanced Treatment Equipment (335)	223,197		22
Chlorination Equipment (336)	53,730		23
Sludge Treatment and Disposal Equipment (337)	92,926		24
Plant Site Piping (338)	348,047		25
Flow Metering and Monitoring Equipment (339)	64,242		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)		(7,066)	34,364 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)		(41,317)	33,419 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>(48,383)</b>	<b>67,783</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			400 17
Structures and Improvements (331)		(514,020)	1,873,418 18
Preliminary Treatment Equipment (332)		(38,290)	194,579 19
Primary Treatment Equipment (333)		(14,098)	47,440 20
Secondary Treatment Equipment (334)	2,351	(241,817)	805,569 21
Advanced Treatment Equipment (335)			223,197 22
Chlorination Equipment (336)		(12,079)	41,651 23
Sludge Treatment and Disposal Equipment (337)		(48,350)	44,576 24
Plant Site Piping (338)		(82,636)	265,411 25
Flow Metering and Monitoring Equipment (339)		(14,098)	50,144 26

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

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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>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	45,296		28
<b>Total Treatment and Disposal Plant</b>	<b>4,542,883</b>	<b>16,537</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	34	21,363	29
Structures and Improvements (371)	3,038	578,567	30
Office Furniture and Equipment (372)	2,910		31
Computer Equipment (372.1)	14,917	179	32
Transportation Equipment (373)	26,675		33
Other General Equipment (379)	146,603	9,086	34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>194,177</b>	<b>609,195</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,853,226</b>	<b>625,732</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>4,853,226</b>	<b>625,732</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)		(11,070)	34,226 28
<b>Total Treatment and Disposal Plant</b>	<b>2,351</b>	<b>(976,458)</b>	<b>3,580,611</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	34		21,363 29
Structures and Improvements (371)	3,038		578,567 30
Office Furniture and Equipment (372)			2,910 31
Computer Equipment (372.1)		(6,666)	8,430 32
Transportation Equipment (373)		(2,019)	24,656 33
Other General Equipment (379)	750	(30,214)	124,725 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>3,822</b>	<b>(38,899)</b>	<b>760,651</b>
<b>Total utility plant in service directly assignable</b>	<b>6,173</b>	<b>(1,063,740)</b>	<b>4,409,045</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>6,173</b>	<b>(1,063,740)</b>	<b>4,409,045</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts 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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)		7,066	7,066 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)		41,317	41,317 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>48,383</b>	<b>48,383</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)		514,020	514,020 18
Preliminary Treatment Equipment (332)		38,290	38,290 19
Primary Treatment Equipment (333)		14,098	14,098 20
Secondary Treatment Equipment (334)		241,817	241,817 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)		12,079	12,079 23
Sludge Treatment and Disposal Equipment (337)		48,350	48,350 24
Plant Site Piping (338)		82,636	82,636 25
Flow Metering and Monitoring Equipment (339)		14,098	14,098 26

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<u>0</u>	<u>0</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<u>0</u>	<u>0</u>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)		11,070	11,070 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>976,458</b>	<b>976,458</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)		6,666	6,666 32
Transportation Equipment (373)		2,019	2,019 33
Other General Equipment (379)		30,214	30,214 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>38,899</b>	<b>38,899</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,063,740</b>	<b>1,063,740</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>1,063,740</b>	<b>1,063,740</b>

**SEWER SERVICES**

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

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

### SEWER MAINS

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

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

NONE

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## SEWER OPERATING SECTION FOOTNOTES

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

#### General footnotes

BOD's, Suspended Solids, and pH are sampled daily. Phosphorus is sampled monthly.

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

#### General footnotes

Acct. 833 - Expenses increased due to extensive maintenance on the clarifiers.

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

#### General footnotes

All adjustments are to split out plant financed by contributions into new accounts.

Acct. 334 - Purchased five new pumps.

Acct. 370 & 371 - Construction of new office and garage facility per PSC authorization 6220-CU-100.

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

#### General footnotes

All adjustments are to split out plant contributed by contributions into new accounts.

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### Sewer Services (Page N-11)

#### General footnotes

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

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### Sewer Mains (Page N-12)

#### General footnotes

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

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