



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: WAUPUN UTILITIES

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Principal Office: 817 S MADISON ST  
P.O. BOX 431  
WAUPUN, WI 53963-0431

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For the Year Ended: DECEMBER 31, 2007

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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:** WAUPUN UTILITIES

**Utility Address:** 817 S MADISON ST  
P.O. BOX 431  
WAUPUN, WI 53963-0431

**When was utility organized?** 11/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR ZACHARY T BLOOM, CPA

**Title:** GENERAL MANAGER

**Office Address:**

817 S MADISON ST  
P.O. BOX 431  
WAUPUN, WI 53963

**Telephone:** (920) 324 - 7920

**Fax Number:** (920) 324 - 7922

**E-mail Address:** zbloom@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:** DAVID GERRITSON

**Title:** COMMISSION PRESIDENT

**Office Address:**

817 S MADISON ST  
P.O. BOX 431  
WAUPUN, WI 53963-0431

**Telephone:** (920) 324 - 7920

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** JOHN ANDRES

**Title:** PARTER

**Office Address:** VIRCHOW KRAUSE & COMPANY

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

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

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 12/31/2006

**Period covered by most recent audit:** CALENDAR YEAR 2006

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

**Name:** MR ZACHARY T BLOOM, CPA

**Title:** GENERAL MANAGER

**Office Address:**

817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963

**Telephone:** (920) 324 - 7920

**Fax Number:** (920) 324 - 7922

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

**Name of utility commission/committee:** WAUPUN UTILITIES COMMISSION

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

- MR WILLIAM BUCHHOLZ, COMMISSIONER
- MR DAVID GERRITSON, COMMISSION PRESIDENT
- MR THOMAS HODGE, III, ALDERPERSON
- MR HOWARD HUENINK, COMMISSIONER
- MR PRESTON O' STEEN, ALDERPERSON
- MR ROBERT TANK, ALDERPERSON
- MR PETER VANDER WERFF, COMMISSIONER

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

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

**Date of Ordinance:**

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

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

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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)	10,166,349	9,277,890	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	8,064,412	7,264,959	2
Depreciation Expense (403)	693,207	576,640	3
Amortization Expense (404-407)	0	15,000	4
Taxes (408)	413,609	384,357	5
<b>Total Operating Expenses</b>	<b>9,171,228</b>	<b>8,240,956</b>	
<b>Net Operating Income</b>	<b>995,121</b>	<b>1,036,934</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>995,121</b>	<b>1,036,934</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(1,737)	(3,239)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	436,705	315,570	10
Miscellaneous Nonoperating Income (421)	28,983	6,815	11
<b>Total Other Income</b>	<b>463,951</b>	<b>319,146</b>	
<b>Total Income</b>	<b>1,459,072</b>	<b>1,356,080</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(18,146)	(18,146)	12
Other Income Deductions (426)	65,874	64,706	13
<b>Total Miscellaneous Income Deductions</b>	<b>47,728</b>	<b>46,560</b>	
<b>Income Before Interest Charges</b>	<b>1,411,344</b>	<b>1,309,520</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	531,409	210,677	14
Amortization of Debt Discount and Expense (428)	76,652	23,146	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	188,855	208,319	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	253,611	3,974	19
<b>Total Interest Charges</b>	<b>543,305</b>	<b>438,168</b>	
<b>Net Income</b>	<b>868,039</b>	<b>871,352</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,868,277	10,996,925	20
Balance Transferred from Income (433)	868,039	871,352	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	119,544	0	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>12,616,772</b>	<b>11,868,277</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	10,166,349		10,166,349	1
<b>Total (Acct. 400):</b>	<b>10,166,349</b>	<b>0</b>	<b>10,166,349</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	8,064,412		8,064,412	2
<b>Total (Acct. 401-402):</b>	<b>8,064,412</b>	<b>0</b>	<b>8,064,412</b>	
<b>Depreciation Expense (403):</b>				
Derived	693,207		693,207	3
<b>Total (Acct. 403):</b>	<b>693,207</b>	<b>0</b>	<b>693,207</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	413,609		413,609	5
<b>Total (Acct. 408):</b>	<b>413,609</b>	<b>0</b>	<b>413,609</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>995,121</b>	<b>0</b>	<b>995,121</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	(1,737)		(1,737)	8
<b>Total (Acct. 415-416):</b>	<b>(1,737)</b>	<b>0</b>	<b>(1,737)</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	436,705	0	436,705 11
<b>Total (Acct. 419):</b>	<b>436,705</b>	<b>0</b>	<b>436,705</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	9,146	9,146 12
Contributed Plant - Electric	[REDACTED]	19,837	19,837 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>28,983</b>	<b>28,983</b>
<b>TOTAL OTHER INCOME:</b>	<b>434,968</b>	<b>28,983</b>	<b>463,951</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(18,146)	[REDACTED]	(18,146) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(18,146)</b>	<b>0</b>	<b>(18,146)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	31,732	31,732 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	34,142	34,142 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>65,874</b>	<b>65,874</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(18,146)</b>	<b>65,874</b>	<b>47,728</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	531,409	[REDACTED]	531,409 20
<b>Total (Acct. 427):</b>	<b>531,409</b>	<b>0</b>	<b>531,409</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
DEBT DISCOUNT EXPENSE - WATER	58,275	[REDACTED]	58,275 21
DEBT DISCOUNT EXPENSE - ELECTRIC	18,377	[REDACTED]	18,377 22
<b>Total (Acct. 428):</b>	<b>76,652</b>	<b>0</b>	<b>76,652</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest on Debt to Municipality (430):</b>			
Derived	188,855		188,855 24
<b>Total (Acct. 430):</b>	<b>188,855</b>	<b>0</b>	<b>188,855</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
INTEREST CHARGED TO CONSTRUCTION - WATER	168,914		168,914 26
INTEREST CHARGED TO CONSTRUCTION - ELECTRIC	84,697		84,697 27
<b>Total (Acct. 432):</b>	<b>253,611</b>	<b>0</b>	<b>253,611</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>543,305</b>	<b>0</b>	<b>543,305</b>
<b>NET INCOME:</b>	<b>904,930</b>	<b>(36,891)</b>	<b>868,039</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	9,584,564	2,283,713	11,868,277 28
<b>Total (Acct. 216):</b>	<b>9,584,564</b>	<b>2,283,713</b>	<b>11,868,277</b>
<b>Balance Transferred from Income (433):</b>			
Derived	904,930	(36,891)	868,039 29
<b>Total (Acct. 433):</b>	<b>904,930</b>	<b>(36,891)</b>	<b>868,039</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 30
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
LOSS ON EARLY RETIREMENT OF WATER TREATMENT I	119,544	0	119,544 31
<b>Total (Acct. 435)--Debit:</b>	<b>119,544</b>	<b>0</b>	<b>119,544</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 32
<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 33
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>10,369,950</b>	<b>2,246,822</b>	<b>12,616,772</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)		24,517			24,517	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		26,254			26,254	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>26,254</b>	<b>0</b>	<b>0</b>	<b>26,254</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>(1,737)</b>	<b>0</b>	<b>0</b>	<b>(1,737)</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,707,668	8,458,681	0	0	10,166,349	1
Less: interdepartmental sales	0		0	0	0	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	150	423			573	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,707,518</b>	<b>8,458,258</b>	<b>0</b>	<b>0</b>	<b>10,165,776</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	268,131	47,662	315,793	1
Electric operating expenses	299,651	53,265	352,916	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	303,352	53,922	357,274	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	31,087	5,526	36,613	8
Electric utility plant accounts	131,730	23,416	155,146	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	1,189	211	1,400	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	184,002	(184,002)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,219,142</b>	<b>0</b>	<b>1,219,142</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	8.4	1
Electric	8.3	2
Gas	0	3
Sewer	6.3	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	31,643,945	23,192,082	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,763,929	7,139,801	2
<b>Net Utility Plant</b>	<b>24,880,016</b>	<b>16,052,281</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>24,880,016</b>	<b>16,052,281</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,532,493	10,959,813	9
<b>Total Other Property and Investments</b>	<b>3,532,493</b>	<b>10,959,813</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,274,034	917,368	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	492	492	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	841,326	795,521	15
Other Accounts Receivable (143)	78,599	71,271	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	32,322	20,911	18
Materials and Supplies (151-163)	258,025	258,366	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>2,484,798</b>	<b>2,063,929</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	411,362	62,796	24
Other Deferred Debits (182-186)	120,586	691,714	25
<b>Total Deferred Debits</b>	<b>531,948</b>	<b>754,510</b>	
<b>Total Assets and Other Debits</b>	<b>31,429,255</b>	<b>29,830,533</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)	556,893	556,893	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	12,616,772	11,868,277	<b>28</b>
<b>Total Proprietary Capital</b>	<b>13,173,665</b>	<b>12,425,170</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	14,970,000	13,800,000	<b>29</b>
Advances from Municipality (223)	695,000	890,000	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>15,665,000</b>	<b>14,690,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	776,489	900,549	<b>33</b>
Payables to Municipality (233)	1,003,883	1,003,883	<b>34</b>
Customer Deposits (235)	0	0	<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	240,630	279,120	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	7,540	7,896	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	245,123	215,555	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,273,665</b>	<b>2,407,003</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	0	0	<b>43</b>
Other Deferred Credits (253)	316,925	308,360	<b>44</b>
<b>Total Deferred Credits</b>	<b>316,925</b>	<b>308,360</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>45</b>
Injuries and Damages Reserve (262)		0	<b>46</b>
Pensions and Benefits Reserve (263)		0	<b>47</b>
Miscellaneous Operating Reserves (265)		0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>31,429,255</b>	<b>29,830,533</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	11,595,496	0	0	11,596,586	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)	9,082,865	0	0	12,429,316	2
Utility Plant in Service - Contributed Plant (101.2)	1,909,402	0	0	928,497	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)	7,268,873				8
Construction Work in Progress (107)	24,614			378	9
<b>Total Utility Plant</b>	<b>18,285,754</b>	<b>0</b>	<b>0</b>	<b>13,358,191</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,241,338	0	0	3,820,958	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	244,914	0	0	338,598	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	118,121				13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>2,604,373</b>	<b>0</b>	<b>0</b>	<b>4,159,556</b>	
<b>Net Utility Plant</b>	<b>15,681,381</b>	<b>0</b>	<b>0</b>	<b>9,198,635</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,897,256	3,712,899			<b>6,610,155</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	320,893	372,314			<b>693,207</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,801				<b>8,801</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	8,526	32,394			<b>40,920</b>	<b>10</b>
Other credits (specify):						<b>11</b>
DEPRECIATION CLEARED	17,000	34,003			<b>51,003</b>	<b>12</b>
ADJUSTMENTS FOR TRANSFERRE	12,315				<b>12,315</b>	<b>13</b>
	0				<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>367,535</b>	<b>438,711</b>	<b>0</b>	<b>0</b>	<b>806,246</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,019,184	303,275			<b>1,322,459</b>	<b>18</b>
Cost of removal	4,269	15,062			<b>19,331</b>	<b>19</b>
Other debits (specify):						<b>20</b>
ADJUSTMENTS FOR TRANSFERRE	0	12,315			<b>12,315</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>1,023,453</b>	<b>330,652</b>	<b>0</b>	<b>0</b>	<b>1,354,105</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,241,338</b>	<b>3,820,958</b>	<b>0</b>	<b>0</b>	<b>6,062,296</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	217,496	312,150			<b>529,646</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	31,732	34,142			<b>65,874</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	53	3,366			<b>3,419</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>31,785</b>	<b>37,508</b>	<b>0</b>	<b>0</b>	<b>69,293</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	2,975	10,361			<b>13,336</b>	<b>18</b>
Cost of removal	1,392	699			<b>2,091</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>4,367</b>	<b>11,060</b>	<b>0</b>	<b>0</b>	<b>15,427</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>244,914</b>	<b>338,598</b>	<b>0</b>	<b>0</b>	<b>583,512</b>	<b>26</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			221,577		221,577	225,888	3
<b>Total Electric Utility</b>					<b>221,577</b>	<b>225,888</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	221,577	225,888	1
Water utility (154)	36,448	32,478	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>258,025</b>	<b>258,366</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 BONDS - WATER	1,969	428	7,844	1
1999 BONDS - ELECTRIC	399	428	4,270	2
1999 BONDS - WATER	416	428	4,448	3
2003 GENERAL OBLIGATION NOTES - ELECTRIC	1,241	428	2,041	4
2003 GENERAL OBLIGATION NOTES - WATER	2,305	428	3,791	5
2006 BOND ANTICIPATION NOTES - ELECTRIC	25,963	428	0	6
2006 BOND ANTICIPATION NOTES - WATER	8,109	428	0	7
2007 REVENUE BONDS - ELECTRIC	8,627	428	92,574	8
2007 REVENUE BONDS - WATER	27,622	428	296,394	9
<b>Total</b>			<b>411,362</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				10
<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	556,893	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>556,893</u></b>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS - PLANT	03/01/1993	03/01/2013	6.33%	1,100,000	<b>1</b>
WATER REVENUE BONDS - BUILDING	04/15/1999	09/01/2019	4.88%	818,764	<b>2</b>
ELECTRIC REVENUE BONDS - BUILDING	04/15/1999	09/01/2019	4.88%	1,071,236	<b>3</b>
2006 BOND ANTICIPATION NOTES - ELECTRIC	07/15/2006	12/01/2007	4.55%	0	<b>4</b>
2006 BOND ANTICIPATION NOTES - WATER	07/15/2006	12/01/2007	4.55%	0	<b>5</b>
2007 REVENUE BONDS - ELECTRIC	08/28/2007	09/01/2027	4.73%	2,851,240	<b>6</b>
2007 REVENUE BONDS - WATER	08/28/2007	09/01/2027	4.73%	9,128,760	<b>7</b>
<b>Total Bonds (Account 221):</b>				<b>14,970,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>8</b>

**Net amount of bonds outstanding December 31: 14,970,000**

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
WATER GENERAL OBLIGATION NOTES	02/11/2003	03/01/2011	2.74%	451,750	1
ELECTRIC GENERAL OBLIGATION NOTES	02/11/2003	03/01/2011	2.74%	243,250	2
<b>Total for Account 223</b>				<b>695,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	196,217	2
Charged electric department expense	217,392	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>413,609</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	346,301	6
Social Security taxes	52,681	7
PSC Remainder Assessment	11,872	8
<b>Other (explain):</b>		
WISCONSIN GROSS RECEIPTS TAX	2,755	9
<b>Total payments and other debits</b>	<b>413,609</b>	
<b>Balance end of year</b>	<b>0</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>					
ELECTRIC BONDS - BLDG	(1,120)			(1,120)	1
2006 BOND ANTICIPATION NOTES - WATER	160,536	268,706	429,242	0	2
WATER BONDS - BLDG	(403)			(403)	3
WATER BONDS - PLANT	(1,802)			(1,802)	4
2006 BOND ANTICIPATION NOTES - ELECTRIC	50,141	83,926	134,067	0	5
2007 REVENUE BONDS - WATER		136,228		136,228	6
2007 REVENUE BONDS - ELECTRIC		42,549		42,549	7
<b>Subtotal</b>	<b>207,352</b>	<b>531,409</b>	<b>563,309</b>	<b>175,452</b>	
<b>Advances from Municipality (223)</b>					
WATER BONDS PLANT	29,377	75,062	78,128	26,311	8
WATER BONDS - BLDG	14,458	39,937	40,829	13,566	9
ELECTRIC BONDS - BLDG	19,527	52,293	53,463	18,357	10
2003 G.O. OBLIGATION NOTES - WATER	5,464	14,016	14,966	4,514	11
2003 G.O. OBLIGATION NOTES - ELECTRIC	2,942	7,547	8,059	2,430	12
<b>Subtotal</b>	<b>71,768</b>	<b>188,855</b>	<b>195,445</b>	<b>65,178</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
2006 BOND ANTICIPATION NOTES - WATER	0			0	14
2006 BOND ANTICIPATION NOTES - ELECTRIC	0			0	15
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>279,120</b>	<b>720,264</b>	<b>758,754</b>	<b>240,630</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
ELECTRIC AND WATER PRINCIPAL AND INTEREST REDEMPTION FUND	782,902	3
ELECTRIC AND WATER BOND RESERVE FUND	1,377,618	4
ELECTRIC AND WATER CONSTRUCTION ACCOUNT	1,058,194	5
<b>Total (Acct. 125):</b>	<b>3,218,714</b>	
<b>Depreciation Fund (126):</b>		
NONE		6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
ELECTRIC AND WATER SURPLUS	313,779	7
<b>Total (Acct. 128):</b>	<b>313,779</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	195,157	11
Electric	646,169	12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>841,326</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	78,599	16
<b>Other (specify):</b>		

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

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
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Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
NONE		17
<b>Total (Acct. 143):</b>	<b>78,599</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY ACCOUNTS PLACED ON TAX ROLL	32,322	18
<b>Total (Acct. 145):</b>	<b>32,322</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
WRS UNFUNDED LIABILITY	120,586	24
<b>Total (Acct. 186):</b>	<b>120,586</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO SEWER UTILITY	1,003,883	25
<b>Total (Acct. 233):</b>	<b>1,003,883</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	290,338	26
COMMITMENT TO COMMUNITY FUNDS	9,423	27
DEFERRED REVENUES	17,164	28
<b>Total (Acct. 253):</b>	<b>316,925</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)	9,387,565	11,419,857	0	0	20,807,422	1
Materials and Supplies	34,463	223,732	0	0	258,195	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,569,297	3,766,928	0	0	6,336,225	4
Customer Advances for Construction					0	5
Regulatory Liability	119,054	180,356	0	0	299,410	6
					0	7
<b>Average Net Rate Base</b>	<b>6,733,677</b>	<b>7,696,305</b>	<b>0</b>	<b>0</b>	<b>14,429,982</b>	
Net Operating Income	400,988	594,133	0	0	995,121	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.95%</b>	<b>7.72%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.90%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	122,662	185,822	0	0	308,484	1
<b>Add credits during year:</b>					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	7,215	10,931	0	0	18,146	3
<b>Other (specify):</b>					0	4
<b>Balance End of Year</b>	<b>115,447</b>	<b>174,891</b>	<b>0</b>	<b>0</b>	<b>290,338</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Our request to defer and amortize the 2004 payment to the Wisconsin Retirement System for prior service obligation was approved via a letter from Bruce Manthey dated March 2, 2004.

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

Account 143 - \$78,599 represents amounts billed by the water and electric utilities for construction, merchandising, and jobbing efforts.

Account 145 - \$32,322 represents delinquent utilities placed on the tax roll.

Account 233 - \$1,003,883 represent amounts due to the sewer utility by electric and water.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,697,027	1,553,052	1
<b>Total Sales of Water</b>	<b>1,697,027</b>	<b>1,553,052</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	5,236	4,641	2
Miscellaneous Service Revenues (471)	2,203	1,569	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,202	3,634	6
<b>Total Other Operating Revenues</b>	<b>10,641</b>	<b>9,844</b>	
<b>Total Operating Revenues</b>	<b>1,707,668</b>	<b>1,562,896</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	41,569	33,679	7
Pumping Expenses (620-633)	124,771	115,857	8
Water Treatment Expenses (640-652)	83,285	114,558	9
Transmission and Distribution Expenses (660-678)	174,751	176,233	10
Customer Accounts Expenses (901-905)	81,718	72,640	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	283,476	256,841	13
<b>Total Operation and Maintenance Expenses</b>	<b>789,570</b>	<b>769,808</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	320,893	251,457	14
Amortization Expense (404-407)		15,000	15
Taxes (408)	196,217	189,602	16
<b>Total Other Operating Expenses</b>	<b>517,110</b>	<b>456,059</b>	
<b>Total Operating Expenses</b>	<b>1,306,680</b>	<b>1,225,867</b>	
<b>NET OPERATING INCOME</b>	<b>400,988</b>	<b>337,029</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,907	119,265	833,878	4
Commercial	342	46,295	236,264	5
Industrial	16	22,014	78,720	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,265</b>	<b>187,574</b>	<b>1,148,862</b>	
Private Fire Protection Service (462)	16		23,400	7
Public Fire Protection Service (463)	3,295		492,079	8
Other Sales to Public Authorities (464)	29	6,003	32,686	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>6,605</b>	 <b>193,577</b>	 <b>1,697,027</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	492,079	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>492,079</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,236	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,236</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE RECONNECTIONS, BULK WATER BILLINGS, WELL PERMIT FEES	2,203	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,203</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	3,202	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>3,202</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)		0	1
Operation Labor and Expenses (601)	29,266	32,118	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)	12,303	1,561	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>41,569</b>	<b>33,679</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0	964	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	93,337	77,997	17
Pumping Labor and Expenses (624)	27,953	31,787	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	1,553	3,235	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	577	1,490	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	1,351	384	25
<b>Total Pumping Expenses</b>	<b>124,771</b>	<b>115,857</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	319	32,547	26
Chemicals (641)	46,975	37,966	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	27,318	31,179	<b>28</b>
Miscellaneous Expenses (643)	2,390	4,792	<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)	6,283	8,074	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>83,285</b>	<b>114,558</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)		0	<b>36</b>
Meter Expenses (663)	7,320	10,070	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)		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)	4	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	63,108	75,073	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	64,089	39,308	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	28,218	29,336	<b>46</b>
Maintenance of Meters (676)	7,573	6,255	<b>47</b>
Maintenance of Hydrants (677)	4,439	16,191	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>174,751</b>	<b>176,233</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	19,961	16,990	<b>50</b>
Meter Reading Labor (902)	10,867	12,002	<b>51</b>
Customer Records and Collection Expenses (903)	50,740	43,351	<b>52</b>
Uncollectible Accounts (904)	150	297	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>81,718</b>	<b>72,640</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	10,968	13,129	56
Office Supplies and Expenses (921)	45,675	47,229	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	36,418	35,835	59
Property Insurance (924)	7,633	7,373	60
Injuries and Damages (925)	12,027	10,588	61
Employee Pensions and Benefits (926)	156,215	134,622	62
Regulatory Commission Expenses (928)	4,207	126	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	543	543	65
Rents (931)		0	66
Maintenance of General Plant (932)	9,790	7,396	67
<b>Total Administrative and General Expenses</b>	<b>283,476</b>	<b>256,841</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>789,570</b>	<b>769,808</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		174,132	171,564	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,379	2,292	2
<b>Net property tax equivalent</b>		<b>171,753</b>	<b>169,272</b>	
Social Security		22,688	18,936	3
PSC Remainder Assessment		1,776	1,394	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>196,217</b>	<b>189,602</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			Dodge	Fond du Lac			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.177408	0.172497			3
County tax rate	mills		5.278162	4.916485			4
Local tax rate	mills		6.384423	6.132107			5
School tax rate	mills		9.035531	8.785416			6
Voc. school tax rate	mills		1.400958	1.362177			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>22.276482</b>	<b>21.368682</b>			<b>10</b>
Less: state credit	mills		1.512232	1.398892			11
<b>Net tax rate</b>	mills		<b>20.764250</b>	<b>19.969790</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.384423</b>	<b>6.132107</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.436489</b>	<b>10.147593</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.820912</b>	<b>16.279700</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.276482</b>	<b>21.368682</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.755097</b>	<b>0.761849</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.764250</b>	<b>19.969790</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.679030</b>	<b>15.213956</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>11,595,496</b>	5,797,748	5,797,748			22
Materials & Supplies	\$	<b>32,478</b>	16,239	16,239			23
<b>Subtotal</b>	\$	<b>11,627,974</b>	<b>5,813,987</b>	<b>5,813,987</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>11,627,974</b>	<b>5,813,987</b>	<b>5,813,987</b>			<b>26</b>
Assessment Ratio	dec.		0.955100	0.984330			27
<b>Assessed Value</b>	\$	<b>11,275,821</b>	<b>5,552,939</b>	<b>5,722,882</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.679030</b>	<b>15.213956</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>174,132</b>	<b>87,065</b>	<b>87,068</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	113,479					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>174,132</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)	742		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)	692,263	38,948	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	207,515		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>900,520</b>	<b>38,948</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,200	19,565	12
Structures and Improvements (321)	395,424	4,817	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	291,756		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>688,380</b>	<b>24,382</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	25,334		21
Structures and Improvements (331)	165,626		22
Water Treatment Equipment (332)	348,737		23
<b>Total Water Treatment Plant</b>	<b>539,697</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)			742	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)			731,211	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			207,515	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>939,468</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			20,765	12
Structures and Improvements (321)	34,477		365,764	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	50,729		241,027	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>85,206</b>	<b>0</b>	<b>627,556</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			25,334	21
Structures and Improvements (331)	165,626		0	22
Water Treatment Equipment (332)	348,737		0	23
<b>Total Water Treatment Plant</b>	<b>514,363</b>	<b>0</b>	<b>25,334</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)	2,154		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	542,925		26
Transmission and Distribution Mains (343)	3,777,641	171,185	27
Fire Mains (344)	0		28
Services (345)	728,734	10,995	29
Meters (346)	317,680	5,009	30
Hydrants (348)	358,628	40,913	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,727,762</b>	<b>228,102</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	905,120	55,527	34
Office Furniture and Equipment (391)	46,615	3,665	35
Computer Equipment (391.1)	103,814	6,643	36
Transportation Equipment (392)	197,686	27,325	37
Stores Equipment (393)	1,893		38
Tools, Shop and Garage Equipment (394)	77,207	4,245	39
Laboratory Equipment (395)	4,724		40
Power Operated Equipment (396)	83,353		41
Communication Equipment (397)	37,106		42
SCADA Equipment (397.1)	319,769		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,835,906</b>	<b>97,405</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,692,265</b>	<b>388,837</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,692,265</b>	<b>388,837</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)			2,154 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			542,925 26
Transmission and Distribution Mains (343)	4,366		3,944,460 27
Fire Mains (344)			0 28
Services (345)	736		738,993 29
Meters (346)	321		322,368 30
Hydrants (348)	2,257		397,284 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>7,680</b>	<b>0</b>	<b>5,948,184</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			58,619 33
Structures and Improvements (390)	118,298		842,349 34
Office Furniture and Equipment (391)			50,280 35
Computer Equipment (391.1)			110,457 36
Transportation Equipment (392)	39,483	20,947	206,475 37
Stores Equipment (393)			1,893 38
Tools, Shop and Garage Equipment (394)	1,133		80,319 39
Laboratory Equipment (395)	4,724		0 40
Power Operated Equipment (396)			83,353 41
Communication Equipment (397)			37,106 42
SCADA Equipment (397.1)	248,297		71,472 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>411,935</b>	<b>20,947</b>	<b>1,542,323</b>
<b>Total utility plant in service directly assignable</b>	<b>1,019,184</b>	<b>20,947</b>	<b>9,082,865</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,019,184</b>	<b>20,947</b>	<b>9,082,865</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,403,744		27
Fire Mains (344)	0		28
Services (345)	341,215	813	29
Meters (346)	0		30
Hydrants (348)	158,272		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,903,231</b>	<b>813</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0	8,333	34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>8,333</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,903,231</b>	<b>9,146</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,903,231</b>	<b>9,146</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	1,615		1,402,129 27
Fire Mains (344)			0 28
Services (345)	346		341,682 29
Meters (346)			0 30
Hydrants (348)	1,014		157,258 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,975</b>	<b>0</b>	<b>1,901,069</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			8,333 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>8,333</b>
<b>Total utility plant in service directly assignable</b>	<b>2,975</b>	<b>0</b>	<b>1,909,402</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,975</b>	<b>0</b>	<b>1,909,402</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)	167,989	2.90%	20,640	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	66,586	1.80%	3,735	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>234,575</b>		<b>24,375</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	161,524	3.20%	12,179	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	88,819	4.40%	11,720	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>250,343</b>		<b>23,899</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	114,378	3.20%	2,650	16
Water Treatment Equipment (332)	272,215	3.30%	5,754	17
<b>Total Water Treatment Plant</b>	<b>386,593</b>		<b>8,404</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	204,225	1.90%	10,038	19
Transmission and Distribution Mains (343)	469,837	1.30%	50,192	20
Fire Mains (344)	0			21
Services (345)	227,667	2.90%	21,282	22
Meters (346)	228,511	5.50%	17,601	23
Hydrants (348)	68,448	2.20%	8,315	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			776		189,405	4
315					0	5
316					70,321	6
317					0	7
	<b>0</b>	<b>0</b>	<b>776</b>	<b>0</b>	<b>259,726</b>	
321	34,477				139,226	8
322					0	9
323					0	10
324					0	11
325	50,729				49,810	12
326					0	13
327					0	14
328					0	15
	<b>85,206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,036</b>	
331	165,626			48,598	0	16
332	348,737			70,768	0	17
	<b>514,363</b>	<b>0</b>	<b>0</b>	<b>119,366</b>	<b>0</b>	
341					0	18
342					214,263	19
343	4,366				515,663	20
344					0	21
345	736	864	180		247,529	22
346	321				245,791	23
348	2,257	3,405			71,101	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,198,688</b>		<b>107,428</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	174,949	2.90%	25,338	26
Office Furniture and Equipment (391)	25,969	5.80%	2,703	27
Computer Equipment (391.1)	77,714	26.70%	14,276	28
Transportation Equipment (392)	99,896	15.00%	9,789	29
Stores Equipment (393)	879	5.80%	109	30
Tools, Shop and Garage Equipment (394)	44,637	5.80%	4,902	31
Laboratory Equipment (395)	4,409	5.80%	137	32
Power Operated Equipment (396)	41,833	15.00%	5,789	33
Communication Equipment (397)	37,003	15.00%	0	34
SCADA Equipment (397.1)	319,768	25.00%	0	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>827,057</b>		<b>63,043</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,897,256</b>		<b>227,149</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,897,256</b>		<b>227,149</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
349					0 25
	<u>7,680</u>	<u>4,269</u>	<u>180</u>	<u>0</u>	<u>1,294,347</u>
390	118,298				81,989 26
391					28,672 27
391.1					91,990 28
392	39,483		7,570	12,316	90,088 29
393					988 30
394	1,133				48,406 31
395	4,724			178	0 32
396				(102)	47,520 33
397				102	37,105 34
397.1	248,297				71,471 35
398					0 36
399					0 37
	<u>411,935</u>	<u>0</u>	<u>7,570</u>	<u>12,494</u>	<u>498,229</u>
	<u>1,019,184</u>	<u>4,269</u>	<u>8,526</u>	<u>131,860</u>	<u>2,241,338</u>
					0 38
	<u>1,019,184</u>	<u>4,269</u>	<u>8,526</u>	<u>131,860</u>	<u>2,241,338</u>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	126,639	1.30%	18,238
Fire Mains (344)	0		21
Services (345)	67,630	2.90%	9,902
Meters (346)	0		23
Hydrants (348)	23,227	2.20%	3,471

**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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	1,615				143,262 20
344					0 21
345	346	257	53		76,982 22
346					0 23
348	1,014	1,135			24,549 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>217,496</b>		<b>31,611</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	2.90%	121	26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>0</b>		<b>121</b>	
<b>Total accum. prov. directly assignable</b>	<b>217,496</b>		<b>31,732</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>217,496</b>		<b>31,732</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	2,975	1,392	53	0	244,793
390					121 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	121
	2,975	1,392	53	0	244,914
					0 38
	2,975	1,392	53	0	244,914

## 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			24,916	<b>24,916</b>	1
February			25,202	<b>25,202</b>	2
March			28,348	<b>28,348</b>	3
April			26,611	<b>26,611</b>	4
May			28,470	<b>28,470</b>	5
June			28,089	<b>28,089</b>	6
July			28,297	<b>28,297</b>	7
August			27,908	<b>27,908</b>	8
September			27,284	<b>27,284</b>	9
October			27,994	<b>27,994</b>	10
November			26,369	<b>26,369</b>	11
December			23,474	<b>23,474</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>322,962</b>	<b>322,962</b>	
Less: Water sold				193,577	13
Volume pumped but not sold				<b>129,385</b>	14
Volume sold as a percent of volume pumped				<b>60%</b>	15
Volume used for water production, water quality and system maintenance				24,577	16
Volume related to equipment/system malfunction				18,908	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>43,485</b>	19
Volume pumped but unaccounted for				<b>85,900</b>	20
Percent of water lost				<b>27%</b>	21
If more than 15%, indicate causes:					22
Waupun Utilities informed Bruce Schmidt via a letter dated 12/19/2005 of the reasons for the unusually high water loss.					
If more than 15%, state what action has been taken to reduce water loss:					23
With the start of our new water treatment facility, we changed out all of the meters at the wells to mag meters. Additionally, all meters at the new facility are mag meters. We expect to see a significant decrease in our unaccounted for water.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,335	24
Date of maximum: 5/3/2007					25
Cause of maximum:					26
Filled local swimming pond					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				552	27
Date of minimum: 1/4/2007					28
Total KWH used for pumping for the year				930,465	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
BACK OF PLANT	1	965	10	936,000	Yes	<b>1</b>
FRONT OF PLANT	2	611	12	936,000	Yes	<b>2</b>
VLIET STREET	3	794	12	1,296,000	Yes	<b>3</b>
SPRING AND AUTUMN	4	850	12	2,016,000	Yes	<b>4</b>
AUTUMN AND HAWTHORNE	5	866	14	2,016,000	Yes	<b>5</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	HIGH LIFT PUMP 1	HIGH LIFT PUMP 2	HIGH LIFT PUMP 3	1
Location	INSIDE PLANT	INSIDE PLANT	INSIDE PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FLO SERVE	FLO SERVE	FLO SERVE	5
Year Installed	2007	2007	2007	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	FLO SERV	FLO SERVE	FLO SERVE	9 10
Year Installed	2007	2007	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 1	WELL 2	WELL 3	14
Location	BACK OF PLANT	FRONT OF PLANT	VLIET STREET	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	GOULDS	FRANKLIN	LAYNE CHRISTENSEN	18
Year Installed	2003	2004	2004	19
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	650	650	900	21
Pump Motor or Standby Engine Mfr	N/A	N/A	GENERAL ELECTRIC	22 23
Year Installed	2003	2004	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	60	125	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 4	WELL 5		1
Location	WEST SPRING STREET	AUTUMN & HAWTHORNE		2
Purpose	P	P		3
Destination	T	T		4
Pump Manufacturer	LAYNE/CHRISTIANSEN	AMERICAN		5
Year Installed	2002	1999		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,375	1,475		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	CUMMINS		10
Year Installed	2002	1999		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	150	150		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	CENTRAL TOWER	RESERVOIR - PLANT	WEST END TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1966	1941	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	123	0	148	6
Total capacity in gallons (actual)	250,000	500,000	400,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY		GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.7000		2.7000	12
Is a corrosion control chemical used (yes, no)?	Y		Y	13
Is water fluoridated (yes, no)?	Y		Y	14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	2,760	0	0	0	2,760
M	D	1.500	240	0	0	0	240
M	D	3.000	382	0	0	0	382
M	D	4.000	28,663	0	346	0	28,317
M	D	6.000	96,040	0	1,708	0	94,332
P	D	6.000	1,118	624	0	0	1,742
M	D	8.000	86,045	0	531	0	85,514
P	D	8.000	6,904	1,549	0	0	8,453
M	D	10.000	33,537	0	0	0	33,537
P	D	10.000	9,346	0	0	0	9,346
M	D	12.000	15,250	0	0	0	15,250
P	D	12.000	600	0	0	0	600
<b>Total Within Municipality</b>			<b>280,885</b>	<b>2,173</b>	<b>2,585</b>	<b>0</b>	<b>280,473</b>
<b>Total Utility</b>			<b>280,885</b>	<b>2,173</b>	<b>2,585</b>	<b>0</b>	<b>280,473</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)	
M	0.625	1,087	0	0	0	1,087	0	1
M	0.750	1,169	1	7	0	1,163	0	2
M	1.000	1,135	8	0	0	1,143	0	3
M	1.250	25	0	0	0	25	0	4
M	1.500	35	0	0	0	35	0	5
M	2.000	67	1	0	0	68	0	6
M	3.000	2	0	0	0	2	0	7
M	4.000	7	0	0	0	7	0	8
M	6.000	16	0	0	0	16	0	9
M	8.000	14	0	0	0	14	0	10
M	10.000	1	0	0	0	1	0	11
<b>Total Utility</b>		<b>3,558</b>	<b>10</b>	<b>7</b>	<b>0</b>	<b>3,561</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	2,600	0	2	0	<b>2,598</b>	223	1
0.750	705	19	2	0	<b>722</b>	121	2
1.000	57	0	0	0	<b>57</b>	11	3
1.500	60	2	0	0	<b>62</b>	13	4
2.000	28	0	0	0	<b>28</b>	7	5
3.000	4	0	0	0	<b>4</b>	2	6
4.000	1	0	0	0	<b>1</b>	0	7
6.000	1	0	0	0	<b>1</b>	1	8
8.000	1	0	0	0	<b>1</b>	1	9
<b>Total:</b>	<b>3,457</b>	<b>21</b>	<b>4</b>	<b>0</b>	<b>3,474</b>	<b>379</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	2,318	154	1	4	0	121	<b>2,598</b>	1
0.750	596	67	6	2	0	51	<b>722</b>	2
1.000	3	36	1	9	0	8	<b>57</b>	3
1.500	0	49	2	5	0	6	<b>62</b>	4
2.000	0	13	6	3	0	6	<b>28</b>	5
3.000	0	0	1	2	0	1	<b>4</b>	6
4.000	0	0	0	0	0	1	<b>1</b>	7
6.000	0	0	0	1	0	0	<b>1</b>	8
8.000	0	0	0	1	0	0	<b>1</b>	9
<b>Total:</b>	<b>2,917</b>	<b>319</b>	<b>17</b>	<b>27</b>	<b>0</b>	<b>194</b>	<b>3,474</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	415	9	7		417	2
<b>Total Fire Hydrants</b>	<b>415</b>	<b>9</b>	<b>7</b>	<b>0</b>	<b>417</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:	226
Number of distribution system valves end of year:	644
Number of distribution valves operated during year:	357

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## WATER OPERATING SECTION FOOTNOTES

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

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

Account 673 - We operated more valves in 2007 and had more watermain breaks in 2007 than 2006.

Account 640 - Supervisor's time was spent overseeing construction of the new water treatment facility and was capitalized to the project.

Account 677 - Less maintenance in 2007 than 2006.

Account 614 - Rehabbed well number five in anticipation of new plant startup.

Account 623 - Average cost of power increased 15% over 2006, as well as additional electrical demand at wells for plant startup testing.

Account 926 - 11% increase in health insurance as well as increased sick leave liability due to employee transferring to water department from sewer.

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

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Account 332, 397.1, 331, and 390 - Retired old water treatment facility/equipment. New plant is recorded in completed construction not classified as plant was operational at 12/10/2007 but contract will not end until 2nd quarter 2008.

If Adjustments for any account are nonzero, please explain.

Account 392 - Transferred vehicle number 11 from electric to water.

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

If Adjustments for any account are nonzero, please explain.

Account 395, 396, and 397 - Miscellaneous adjustments to true-up ACDP accounts.

Account 332, and 331 - Adjustments necessary to bring ACDP accounts to zero after retirements of equipment associated with old water plant. These amounts were recorded as in account 435 as loss on early retirement of plant assets.

Account 392 - Represents ACDP on vehicle number 11 transferred to water from electric

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### Water Mains (Page W-21)

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

All watermain additions in 2007 were financed with utility earnings. All projects were remove/replace; no new extensions.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-22)

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

A new service was installed for the new football field concession stand/restrooms. This service was funded with utility earnings.

A new service was installed by our crews to serve the new animal shelter. This service was funded with utility earnings.

One service was contributed by a local trucking company who requested service as part of annexation.

7 services were removed/replaced and funded with utility earnings.

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

There were no utility-owned services not in use at year-end.

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### Meters (Page W-23)

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

We do not have any station meters.

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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)	8,386,410	7,644,753	1
<b>Total Sales of Electricity</b>	<b>8,386,410</b>	<b>7,644,753</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	9,809	8,359	2
Miscellaneous Service Revenues (451)	8,398	8,906	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	54,064	52,976	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
<b>Total Other Operating Revenues</b>	<b>72,271</b>	<b>70,241</b>	
<b>Total Operating Revenues</b>	<b>8,458,681</b>	<b>7,714,994</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	6,592,737	5,844,128	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	268,736	245,957	10
Customer Accounts Expenses (901-905)	89,294	106,563	11
Sales Expenses (911-916)	(2,072)	23	12
Administrative and General Expenses (920-932)	326,147	298,480	13
<b>Total Operation and Maintenance Expenses</b>	<b>7,274,842</b>	<b>6,495,151</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	372,314	325,183	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	217,392	194,755	16
<b>Total Other Expenses</b>	<b>589,706</b>	<b>519,938</b>	
<b>Total Operating Expenses</b>	<b>7,864,548</b>	<b>7,015,089</b>	
<b>NET OPERATING INCOME</b>	<b>594,133</b>	<b>699,905</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	9,809	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>9,809</b>	
<b>Miscellaneous Service Revenues (451):</b>		
CIVIL DEFENSE SIREN REVENUES	1,800	3
SERVICE RECONNECTIONS	6,598	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>8,398</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE ATTACHMENT REVENUE	46,214	6
LAND RENTAL FOR COMMUNICATIONS TOWER	7,850	7
<b>Total Rent from Electric Property (454)</b>	<b>54,064</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		8
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NONE		9
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	6,592,737	5,844,128	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
<b>Total Other Power Supply Expenses</b>	<b>6,592,737</b>	<b>5,844,128</b>	
<b>Total Power Production Expenses</b>	<b>6,592,737</b>	<b>5,844,128</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	31,804	32,635	50

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	51
Station Expenses (582)	6,754	7,990	52
Overhead Line Expenses (583)	78,905	30,389	53
Underground Line Expenses (584)	60,275	9,321	54
Street Lighting and Signal System Expenses (585)	19,106	19,185	55
Meter Expenses (586)	19,053	25,004	56
Customer Installations Expenses (587)	1,222	2,353	57
Miscellaneous Distribution Expenses (588)		0	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	2,995	1,284	62
Maintenance of Overhead Lines (593)	19,625	114,793	63
Maintenance of Underground Lines (594)	23,726	2,093	64
Maintenance of Line Transformers (595)	395	163	65
Maintenance of Street Lighting and Signal Systems (596)	4,876	605	66
Maintenance of Meters (597)	0	142	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>268,736</b>	<b>245,957</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	19,719	22,269	69
Meter Reading Expenses (902)	13,956	15,318	70
Customer Records and Collection Expenses (903)	55,196	68,684	71
Uncollectible Accounts (904)	423	292	72
Miscellaneous Customer Accounts Expenses (905)		0	73
<b>Total Customer Accounts Expenses</b>	<b>89,294</b>	<b>106,563</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	(2,072)	23	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	77
<b>Total Sales Expenses</b>	<b>(2,072)</b>	<b>23</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	13,014	14,177	78
Office Supplies and Expenses (921)	69,020	67,058	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	17,570	15,493	81
Property Insurance (924)	8,447	7,681	82
Injuries and Damages (925)	17,198	10,105	83
Employee Pensions and Benefits (926)	189,371	175,732	84
Regulatory Commission Expenses (928)	132	1,573	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	770	665	87
Rents (931)		0	88
Maintenance of General Plant (932)	10,625	5,996	89
<b>Total Administrative and General Expenses</b>	<b>326,147</b>	<b>298,480</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>7,274,842</b>	<b>6,495,151</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		174,548	155,197	1
Social Security		29,993	30,140	2
Wisconsin Gross Receipts Tax		2,755	1,596	3
PSC Remainder Assessment		10,096	7,822	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>217,392</u></b>	<b><u>194,755</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.177408	0.172497			3
County tax rate	mills		5.278162	4.916485			4
Local tax rate	mills		6.384423	6.132107			5
School tax rate	mills		9.035531	8.785416			6
Voc. school tax rate	mills		1.400958	1.362177			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>22.276482</b>	<b>21.368682</b>			<b>10</b>
Less: state credit	mills		1.512232	1.398892			11
<b>Net tax rate</b>	mills		<b>20.764250</b>	<b>19.969790</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.384423</b>	<b>6.132107</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.436489</b>	<b>10.147593</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.820912</b>	<b>16.279700</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.276482</b>	<b>21.368682</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.755097</b>	<b>0.761849</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.764250</b>	<b>19.969790</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.679030</b>	<b>15.213956</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>11,596,586</b>	5,798,293	5,798,293			22
Materials & Supplies	\$	<b>225,888</b>	112,944	112,944			23
<b>Subtotal</b>	\$	<b>11,822,474</b>	<b>5,911,237</b>	<b>5,911,237</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>166,748</b>	83,374	83,374			25
<b>Taxable Assets</b>	\$	<b>11,655,726</b>	<b>5,827,863</b>	<b>5,827,863</b>			<b>26</b>
Assessment Ratio	dec.		0.955100	0.984330			27
<b>Assessed Value</b>	\$	<b>11,302,732</b>	<b>5,566,192</b>	<b>5,736,540</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.679030</b>	<b>15.213956</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>174,548</b>	<b>87,272</b>	<b>87,275</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	93,571					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>174,548</b>					<b>34</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	6,768		34
Structures and Improvements (361)	126,996		35
Station Equipment (362)	1,742,980	1,342,544	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,145,281	172,585	38
Overhead Conductors and Devices (365)	1,592,619	342,778	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,166,541	89,625	41
Line Transformers (368)	1,186,849	137,638	42
Services (369)	608,932	20,949	43
Meters (370)	285,289	10,884	44
Installations on Customers' Premises (371)	8,667	673	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	452,753	5,554	47
<b>Total Distribution Plant</b>	<b>8,323,675</b>	<b>2,123,230</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	53,267		48
Structures and Improvements (390)	1,085,271	25,278	49
Office Furniture and Equipment (391)	53,262	3,665	50
Computer Equipment (391.1)	128,923	6,643	51
Transportation Equipment (392)	473,298	182,201	52
Stores Equipment (393)	3,947		53
Tools, Shop and Garage Equipment (394)	91,774		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)			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)			6,768 34
Structures and Improvements (361)			126,996 35
Station Equipment (362)	209,180		2,876,344 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	8,671		1,309,195 38
Overhead Conductors and Devices (365)	40,856		1,894,541 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	6,786		1,249,380 41
Line Transformers (368)			1,324,487 42
Services (369)	5,357		624,524 43
Meters (370)	2,833		293,340 44
Installations on Customers' Premises (371)	39		9,301 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,989		454,318 47
<b>Total Distribution Plant</b>	<b>277,711</b>	<b>0</b>	<b>10,169,194</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			53,267 48
Structures and Improvements (390)			1,110,549 49
Office Furniture and Equipment (391)			56,927 50
Computer Equipment (391.1)			135,566 51
Transportation Equipment (392)	24,431	(20,947)	610,121 52
Stores Equipment (393)			3,947 53
Tools, Shop and Garage Equipment (394)	1,133		90,641 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)	35,785		55
Power Operated Equipment (396)	141,698		56
Communication Equipment (397)	18,179	2,122	57
Miscellaneous Equipment (398)	1,320		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>2,086,724</b>	<b>219,909</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,410,399</b>	<b>2,343,139</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>10,410,399</b>	<b>2,343,139</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)			35,785 55
Power Operated Equipment (396)			141,698 56
Communication Equipment (397)			20,301 57
Miscellaneous Equipment (398)			1,320 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<u>25,564</u>	<u>(20,947)</u>	<u>2,260,122</u>
<b>Total utility plant in service directly assignable</b>	<u>303,275</u>	<u>(20,947)</u>	<u>12,429,316</u>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<u><u>303,275</u></u>	<u><u>(20,947)</u></u>	<u><u>12,429,316</u></u>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	145,504	2,257	38
Overhead Conductors and Devices (365)	171,811	222	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	383,466		41
Line Transformers (368)	0		42
Services (369)	114,112	1,372	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)	105,415		47
<b>Total Distribution Plant</b>	<b>920,308</b>	<b>3,851</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0	8,334	49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,227		146,534 38
Overhead Conductors and Devices (365)	4,939		167,094 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	2,248		381,218 41
Line Transformers (368)			0 42
Services (369)	1,020		114,464 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)	927		104,488 47
<b>Total Distribution Plant</b>	<b>10,361</b>	<b>0</b>	<b>913,798</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			8,334 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0	6,365	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>14,699</b>	
<b>Total utility plant in service directly assignable</b>	<b>920,308</b>	<b>18,550</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>920,308</b>	 <b>18,550</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			6,365 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	<u>14,699</u>
<b>Total utility plant in service directly assignable</b>	<u>10,361</u>	<u>0</u>	<u>928,497</u>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<u>10,361</u>	<u>0</u>	<u>928,497</u>

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

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

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

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

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

## 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>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	85,880	2.90%	2,822	27
Station Equipment (362)	748,796	3.10%	71,600	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	450,462	3.90%	47,862	30
Overhead Conductors and Devices (365)	434,964	3.20%	55,795	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	373,469	3.30%	39,863	33
Line Transformers (368)	262,244	3.20%	40,182	34
Services (369)	356,826	4.40%	27,136	35
Meters (370)	109,325	3.60%	9,433	36
Installations on Customers' Premises (371)	563	5.50%	495	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	97,305	4.10%	18,595	39
<b>Total Distribution Plant</b>	<b>2,919,834</b>		<b>313,783</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	235,816	2.50%	31,839	40
Office Furniture and Equipment (391)	36,443	5.40%	3,090	41
Computer Equipment (391.1)	101,661	14.30%	14,520	42
Transportation Equipment (392)	207,015	15.00%	26,847	43
Stores Equipment (393)	2,154	4.00%	228	44
Tools, Shop and Garage Equipment (394)	53,163	5.00%	5,387	45
Laboratory Equipment (395)	22,861	5.00%	2,080	46
Power Operated Equipment (396)	114,453	15.00%	8,224	47
Communication Equipment (397)	18,179	6.70%	319	48
Miscellaneous Equipment (398)	1,320	5.00%	0	49
Other Tangible Property (399)	0	5.00%	0	50
<b>Total General Plant</b>	<b>793,065</b>		<b>92,534</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,712,899</b>		<b>406,317</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>0</b>
361					88,702 27
362	209,180	10,459			600,757 28
363					0 29
364	8,671	583			489,070 30
365	40,856	2,746	18,622		465,779 31
366					0 32
367	6,786	456	1,862		407,952 33
368					302,426 34
369	5,357	360			378,245 35
370	2,833	190			115,735 36
371	39				1,019 37
372					0 38
373	3,989	268	15		111,658 39
	<b>277,711</b>	<b>15,062</b>	<b>20,499</b>	<b>0</b>	<b>2,961,343</b>
390					267,655 40
391					39,533 41
391.1					116,181 42
392	24,431		11,895	(12,315)	209,011 43
393					2,382 44
394	1,133				57,417 45
395					24,941 46
396					122,677 47
397					18,498 48
398					1,320 49
399					0 50
	<b>25,564</b>	<b>0</b>	<b>11,895</b>	<b>(12,315)</b>	<b>859,615</b>
	<b>303,275</b>	<b>15,062</b>	<b>32,394</b>	<b>(12,315)</b>	<b>3,820,958</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		0	51
<b>Total accum. prov. for depreciation</b>	<u><u>3,712,899</u></u>		<u><u>406,317</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>303,275</u>	<u>15,062</u>	<u>32,394</u>	<u>(12,315)</u>	<u>3,820,958</u>

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	74,372	3.90%	5,695	30
Overhead Conductors and Devices (365)	70,128	3.20%	5,422	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	77,878	3.30%	12,617	33
Line Transformers (368)	0			34
Services (369)	59,581	4.40%	5,029	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	30,191	4.10%	4,303	39
<b>Total Distribution Plant</b>	<b>312,150</b>		<b>33,066</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	2.90%	121	40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0	6.70%	955	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>0</b>		<b>1,076</b>	
<b>Total accum. prov. directly assignable</b>	<b>312,150</b>		<b>34,142</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
361					0 27
362					0 28
363					0 29
364	1,227	85			78,755 30
365	4,939	332	2,974		73,253 31
366					0 32
367	2,248	151	388		88,484 33
368					0 34
369	1,020	69			63,521 35
370					0 36
371					0 37
372					0 38
373	927	62	4		33,509 39
	<b>10,361</b>	<b>699</b>	<b>3,366</b>	<b>0</b>	<b>337,522</b>
390					121 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					955 48
398					0 49
399					0 50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,076</b>
	<b>10,361</b>	<b>699</b>	<b>3,366</b>	<b>0</b>	<b>338,598</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b><u>312,150</u></b>		<b><u>34,142</u></b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	10,361	699	3,366	0	338,598

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
<b>Primary Distribution System Voltage(s) -- Urban</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	1,169	1	2		1,168		1
7.2/12.5 kV (12kV)					0		2
14.4/24.9 kV (25kV)					0		3
<b>Other:</b>							
NONE					0		4
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	68	2	1		69		5
7.2/12.5 kV (12kV)					0		6
14.4/24.9 kV (25kV)					0		7
<b>Other:</b>							
NONE					0		8
<b>Primary Distribution System Voltage(s) -- Rural</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	10	0	0		10		9
7.2/12.5 kV (12kV)					0		10
14.4/24.9 kV (25kV)					0		11
<b>Other:</b>							
NONE					0		12
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)					0		13
7.2/12.5 kV (12kV)					0		14
14.4/24.9 kV (25kV)					0		15
<b>Other:</b>							
NONE					0		16
<b>Transmission System</b>							
<b>Pole Lines</b>							
34.5 kV					0		17
69 kV					0		18
115 kV					0		19
138 kV					0		20
<b>Other:</b>							
NONE					0		21
<b>Underground Lines</b>							
34.5 kV					0		22
69 kV					0		23
115 kV					0		24
138 kV					0		25
<b>Other:</b>							
NONE					0		26

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	0 2
Nonfarm Customers	0 3
<b>Total</b>	<b>0 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	0 8
<b>Total</b>	<b>0 9</b>
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	95 12
<b>Total</b>	<b>95 13</b>
<b>Total customers on rural lines at end of year</b>	<b>95 14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	16,421	Wednesday	01/31/2007	11:00	9,540	1
February	02	16,961	Wednesday	02/07/2007	19:00	8,894	2
March	03	16,137	Thursday	03/01/2007	11:00	9,317	3
April	04	15,957	Monday	04/23/2007	10:00	8,760	4
May	05	18,135	Wednesday	05/30/2007	14:00	9,411	5
June	06	21,024	Tuesday	06/26/2007	15:00	10,064	6
July	07	21,609	Tuesday	07/31/2007	17:00	9,992	7
August	08	21,879	Thursday	08/02/2007	14:00	10,722	8
September	09	21,191	Wednesday	09/05/2007	15:00	9,419	9
October	10	19,814	Monday	10/08/2007	13:00	9,447	10
November	11	16,722	Thursday	11/29/2007	18:00	8,689	11
December	12	17,011	Thursday	12/06/2007	18:00	9,129	12
<b>Total</b>		<b>222,861</b>				<b>113,384</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	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	113,384	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>113,384</b>	<b>15</b>
		<b>16</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	109,178	18
Sales For Resale	0	19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	0	22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>109,178</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)	0	26
Distribution Losses	4,206	27
<b>Total Energy Losses</b>	<b>4,206</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.7095%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>113,384</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 SALES	RG-1	3,707	31,709	1
<b>Total Sales for Residential Sales</b>		<b>3,707</b>	<b>31,709</b>	
<b>Commercial &amp; Industrial</b>				
LARGE POWER	CP-1	58	13,014	2
LARGE POWER - TOD	CP-2	10	19,088	3
INDUSTRIAL POWER - TOD	CP-3	2	34,301	4
GENERAL SERVICE	GS-1	455	10,512	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>525</b>	<b>76,915</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	517	6
SECURITY LIGHTING	MS-2	1	37	7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>554</b>	
<b>Sales for Resale</b>				
NONE				8
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>4,234</b>	<b>109,178</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	2,661,185	195,195	<b>2,856,380</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>2,661,185</b>	<b>195,195</b>	<b>2,856,380</b>	
45,771	54,714	978,187	74,411	<b>1,052,598</b>	<b>2</b>
47,949	56,313	1,220,893	115,786	<b>1,336,679</b>	<b>3</b>
67,170	73,179	1,891,911	210,814	<b>2,102,725</b>	<b>4</b>
0	0	835,491	63,882	<b>899,373</b>	<b>5</b>
<b>160,890</b>	<b>184,206</b>	<b>4,926,482</b>	<b>464,893</b>	<b>5,391,375</b>	
0	0	117,614	13,106	<b>130,720</b>	<b>6</b>
0	0	7,139	796	<b>7,935</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>124,753</b>	<b>13,902</b>	<b>138,655</b>	
				<b>0</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>160,890</b>	<b>184,206</b>	<b>7,712,420</b>	<b>673,990</b>	<b>8,386,410</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		WPPI		1
Point of Delivery	Behind wastewater pl		WP&L Sub Station		2
Type of Power Purchased (firm, dump, etc.)	firm		Firm		3
Voltage at Which Delivered	69,000		69,000		4
Point of Metering	Behind wastewater pl		WP&L Sub		5
Total of 12 Monthly Maximum Demands -- kW	1		222,861		6
Average load factor	0.0000%		69.6939%		7
Total Cost of Purchased Power	1		6,592,737		8
Average cost per kWh	0.0000		0.0581		9
On-Peak Hours (if applicable)	7:00 - 21:00		7:00-21:00		10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January			4,666	4,874	12
February			4,331	4,563	13
March			4,564	4,753	14
April			4,261	4,499	15
May			4,705	4,706	16
June			4,909	5,155	17
July			4,771	5,221	18
August			5,567	5,155	19
September			4,262	5,158	20
October			4,806	4,641	21
November			4,232	4,457	22
December			4,047	5,081	23
<b>Total kWh (000)</b>	<b>0</b>	<b>0</b>	<b>55,121</b>	<b>58,263</b>	<b>24</b>

Particulars	(d)		(e)		
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					<b>52</b>

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### 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	0					1
<b>Total</b>						<u><u>0</u></u>

### 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>				0	0	0	0	0

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>		0	0	0	0	0

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	0	a	0	0			
<b>Total</b>							<u><u>0</u></u>

1

### 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)			
<b>Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					1
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Federal	Main	Prison	South	West	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	2	1	1	1	4
Total Capacity of Transformers in kVA	5,000	10,000	5,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	1	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					11
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						12
Voltage--High Side						13
Voltage--Low Side						14
Num. of Main Transformers in Operation						15
Total Capacity of Transformers in kVA						16
Number of Spare Transformers on Hand						17
15-Minute Maximum Demand in kW						18
Dt and Hr of Such Maximum Demand						19
						20
Kwh Output						21

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					22
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
						31
Kwh Output						32

### 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	4,312	1,093	65,653	1
Acquired during year	77	54	6,780	2
<b>Total</b>	<b>4,389</b>	<b>1,147</b>	<b>72,433</b>	<b>3</b>
Retired during year	33	0	0	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
<b>Number end of year</b>	<b>4,356</b>	<b>1,147</b>	<b>72,433</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	4,186	728	50,599	8
In utility's use	0	0	0	9
				<b>10</b>
Locked meters on customers' premises				11
In stock	170	419	21,834	12
<b>Total end of year</b>	<b>4,356</b>	<b>1,147</b>	<b>72,433</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>				
Incandescent	300	1	1,260	1
Mercury Vapor	175	25	20,400	2
Sodium Vapor	100	402	192,960	3
Sodium Vapor	150	1	720	4
<b>Total</b>		<b>429</b>	<b>215,340</b>	
<b>Ornamental</b>				
Mercury Vapor	150	1	700	5
Mercury Vapor	175	3	2,448	6
Sodium Vapor	100	52	24,960	7
Sodium Vapor	150	150	108,000	8
Sodium Vapor	250	135	153,900	9
<b>Total</b>		<b>341</b>	<b>290,008</b>	
<b>Other</b>				
NONE		0		10
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

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

Account 903 - New allocation percentages in 2007 allocated more time to water and sewer.

Account 594 - Two extensive URD faults caused substantial repair costs.

Account 593 - In preparation for the voltage conversion project, we did two years work of tree trimming in 2006; expecting our crews to would be busy in 2007 with transformer change-outs.

Account 583 and 584 - PCS Accounting treatment for installation of transformers for voltage conversion project.

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

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

Account 392 - Purchased a 2007 Versalift 45' bucket truck and a 2007 GMC 3500HD with dump body and snow plow equipment.

Account 368 - Dual-voltage transformers purchased for voltage conversion and stock.

Account 364 and 365 - Plant additions for normal line reconstruction and voltage conversion project

Account 362 - Plant additions represent two new 12/22 mVa, 12,470 volt powered substation transformers, 6 voltage regulators, and miscellaneous fuses and switches in conjunction with the voltage conversion project.

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

Account 362 - Retirements at substations associated with voltage conversion project.

If Adjustments for any account are nonzero, please explain.

Account 392 - Vehicle number 11 transferred to water from electric.

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

If Adjustments for any account are nonzero, please explain.

Account 392 - ACDP on vehicle number 11 transferred to water from electric.

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### Substation Equipment (Page E-27)

#### General footnotes

Waupun Utilities does not have SCADA equipment in place to measure 15-minute max demand or kWh output.

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