



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MUSCODA LIGHT AND WATER UTILITY

Principal Office: 206 NORTH WISCONSIN AVENUE
MUSCODA, WI 53573-0206

For the Year Ended: DECEMBER 31, 2003

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: MUSCODA LIGHT AND WATER UTILITY

Utility Address: 206 NORTH WISCONSIN AVENUE
MUSCODA, WI 53573-0206

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DENNIS L. STENNER

Title: SUPERINTENDENT

Office Address:

109 NORTH SECOND STREET
MUSCODA, WI 53573-0206

Telephone: (608) 739 - 3390

Fax Number: (608) 739 - 3183

E-mail Address:

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

Name: JOHN E VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: ANTHONY BROADBENT

Title: PRESIDENT

Office Address:

109 NORTH SECOND STREET
MUSCODA, WI 53573-0206

Telephone: (608) 739 - 3390

Fax Number: (608) 739 - 3183

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 E VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 3/17/2004

Period covered by most recent audit: DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: DENNIS L STENNER

Title: SUPERINTENDENT

Office Address:
109 NORTH SECOND STREET
MUSCODA, WI 53573-0206

Telephone: (608) 739 - 3390

Fax Number: (608) 739 - 3183

E-mail Address:

Name of utility commission/committee: MUSCODA LIGHT AND WATER COMMITTEE

Names of members of utility commission/committee:

- MR DON BIBA
- MR ANTHONY BROADBENT, PRESIDENT
- MRS SUE DRAPER
- MR MIKE HILL
- MR NICK SCHULTZ
- MR BOB STADELE

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,203,649	2,060,992	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,711,753	1,586,647	2
Depreciation Expense (403)	102,743	112,804	3
Amortization Expense (404-407)	80,700	80,700	4
Taxes (408)	101,028	109,973	5
Total Operating Expenses	1,996,224	1,890,124	
Net Operating Income	207,425	170,868	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	207,425	170,868	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	23,011	30,856	10
Miscellaneous Nonoperating Income (421)	6,045	0	11
Total Other Income	29,056	30,856	
Total Income	236,481	201,724	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	21,980	0	13
Total Miscellaneous Income Deductions	21,980	0	
Income Before Interest Charges	214,501	201,724	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	88,752	95,940	14
Amortization of Debt Discount and Expense (428)	20,212	4,562	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	108,964	100,502	
Net Income	105,537	101,222	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	619,771	518,549	20
Balance Transferred from Income (433)	105,537	101,222	21
Miscellaneous Credits to Surplus (434)	954,541	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,679,849	619,771	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,203,649		2,203,649	1
Total (Acct. 400):	2,203,649	0	2,203,649	
Operation and Maintenance Expense (401-402):				
Derived	1,711,753		1,711,753	2
Total (Acct. 401-402):	1,711,753	0	1,711,753	
Depreciation Expense (403):				
Derived	102,743		102,743	3
Total (Acct. 403):	102,743	0	102,743	
Amortization Expense (404-407):				
Derived	80,700		80,700	4
Total (Acct. 404-407):	80,700	0	80,700	
Taxes (408):				
Derived	101,028		101,028	5
Total (Acct. 408):	101,028	0	101,028	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	207,425	0	207,425	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

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)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND ON INVESTED FUNDS AND DE	23,011	0	23,011 11
Total (Acct. 419):	23,011	0	23,011
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	700	700 12
Contributed Plant - Electric	[REDACTED]	5,345	5,345 13
NONE	0	0	0 14
Total (Acct. 421):	0	6,045	6,045
TOTAL OTHER INCOME:	23,011	6,045	29,056

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	12,067	12,067 16
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	9,913	9,913 17
NONE	0	0	0 18
Total (Acct. 426):	0	21,980	21,980
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	21,980	21,980

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	88,752	[REDACTED]	88,752 19
Total (Acct. 427):	88,752	0	88,752
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	20,212	[REDACTED]	20,212 20
Total (Acct. 428):	20,212	0	20,212
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 22
Total (Acct. 430):	0	0	0

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)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	108,964	0	108,964
NET INCOME:	121,472	(15,935)	105,537
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	619,771	0	619,771 25
Total (Acct. 216):	619,771	0	619,771
Balance Transferred from Income (433):			
Derived	121,472	(15,935)	105,537 26
Total (Acct. 433):	121,472	(15,935)	105,537
Miscellaneous Credits to Surplus (434):			
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105	0	954,541	954,541 27
Total (Acct. 434):	0	954,541	954,541
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	741,243	938,606	1,679,849

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

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	195,878	2,007,771	0	0	2,203,649	1
Less: interdepartmental sales	0	9,904	0	0	9,904	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	612	12,921			13,533	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	195,266	1,984,946	0	0	2,180,212	

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	47,283		47,283	1
Electric operating expenses	94,743		94,743	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	114		114	8
Electric utility plant accounts	4,892		4,892	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	147,032	0	147,032	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,952,176	3,664,573	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,125,425	2,014,811	2
Net Utility Plant	1,826,751	1,649,762	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	13,050	15,249	6
Special Funds (125)	284,384	361,708	7
Total Other Property and Investments	297,434	376,957	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	732,227	855,558	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	204,897	225,955	11
Other Accounts Receivable (143)	6,690	27,985	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,065	14,006	14
Materials and Supplies (150)	45,795	51,928	15
Prepayments (165)	3,159	1,774	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,019,833	1,177,206	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,801	19,456	18
Extraordinary Property Losses (182)	322,806	403,506	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	329,607	422,962	
Total Assets and Other Debits	3,473,625	3,626,887	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	265,160	265,160	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,679,849	619,771	23
Total Proprietary Capital	1,945,009	884,931	
LONG-TERM DEBT			
Bonds (221)	1,265,617	1,557,266	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,265,617	1,557,266	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	186,370	125,379	28
Payables to Municipality (233)	17,941	43,614	29
Customer Deposits (235)			30
Taxes Accrued (236)	20,922	24,984	31
Interest Accrued (237)	5,039	7,611	32
Other Current and Accrued Liabilities (238)	5,933	6,224	33
Total Current and Accrued Liabilities	236,205	207,812	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	26,794	22,337	36
Total Deferred Credits	26,794	22,337	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	954,541	41
Total Liabilities and Other Credits	3,473,625	3,626,887	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,383,498	0	0	2,281,075	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	704,479	0	0	2,287,111	2
Utility Plant in Service - Contributed Plant (101.2)	681,024	0	0	279,562	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	1,385,503	0	0	2,566,673	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	251,967	0	0	1,435,412	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	239,801	0	0	198,245	13
Total Accumulated Provision	491,768	0	0	1,633,657	
Net Utility Plant	893,735	0	0	933,016	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	463,118	1,551,693			2,014,811	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,967	84,776			102,743	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,874				1,874	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	19,841	84,776	0	0	104,617	13
Debits during year						14
Book cost of plant retired	3,258	12,725			15,983	15
Cost of removal					0	16
Other debits (specify):						17
ADJUSTMENT PER DOCKET 05-U:	227,734	188,332			416,066	18
Total debits	230,992	201,057	0	0	432,049	19
Balance end of year (110.1)	251,967	1,435,412	0	0	1,687,379	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):
 1. Report the amounts charged to Depreciation Expense (426).
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	12,067	9,913			21,980	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	227,734	188,332			416,066	10
Total credits	239,801	198,245	0	0	438,046	11
Debits during year						12
Book cost of plant retired	0	0			0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	239,801	198,245	0	0	438,046	18
Composite Depreciation Rate?	No	No				19
If yes, what is the rate?						20

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
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			42,370		42,370	46,472	2
Total Electric Utility					42,370	46,472	

Account	Total End of Year	Amount Prior Year	
Electric utility total	42,370	46,472	1
Water utility	3,425	5,456	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	45,795	51,928	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 REVENUE BONDS	17,338	428	0	1
2003 G.O. REFUNDING BOND - ELECTRIC	674	428	6,063	2
2003 G.O. REFUNDING BOND - WATER	82	428	738	3
Total			6,801	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	265,160	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>265,160</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 BOND-ELECTRIC	01/01/1993	12/01/2013	4.63%	0	1
1993 WATER BOND	01/01/1993	12/01/2013	4.63%	0	2
2003 G.O. REFUNDING BOND - ELECTRIC	10/15/2003	12/01/2013	3.90%	1,128,283	3
2003 G.O. REFUNDING BOND - WATER	10/15/2003	12/01/2013	3.90%	137,334	4
Total Bonds (Account 221):				1,265,617	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	24,984	1
Accruals:		
Charged water department expense	40,998	2
Charged electric department expense	60,031	3
Charged sewer department expense	712	4
Other (explain):		
NONE		5
Total Accruals and other credits	101,741	
Taxes paid during year:		
County, state and local taxes	87,600	6
Social Security taxes	12,332	7
PSC Remainder Assessment	2,519	8
Other (explain):		
Liscense Fee	3,352	9
Total payments and other debits	105,803	
Balance end of year	20,922	

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)	
Bonds (221)					
1993 BONDS	7,611	83,713	91,324	0	1
2003 G.O. REFUNDING BONDS - WATER		4,492	0	4,492	2
2003 G.O. REFUNDING BONDS - ELECTRIC		547	0	547	3
Subtotal	7,611	88,752	91,324	5,039	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	7,611	88,752	91,324	5,039	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	13,050	2
Total (Acct. 124):	13,050	
Special Funds (125):		
REDEMPTION FUND RESERVE	16,543	3
REDEMPTION FUND RESERVE CD1	217,841	4
REDEMPTION FUND RESERVE CD2	50,000	5
Total (Acct. 125):	284,384	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,870	7
Electric	191,027	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	204,897	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS RECEIVABLE FOR POLE RENTAL, SERVICES, & TRENCHING	6,690	13
Total (Acct. 143):	6,690	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER - JOINT METER CHARGE	9,787	14
RECEIVABLE FROM MUNICIPALITY - CURRENT EXPENSES	7,294	15
RECEIVABLE FROM SEWER - BOND ISSUE COSTS	9,984	16
Total (Acct. 145):	27,065	
Prepayments (165):		
MISCELLANEOUS PREPAYMENTS	3,159	17
Total (Acct. 165):	3,159	

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)	
Extraordinary Property Losses (182):		
EXTRAORDINARY PROPERTY LOSSES	322,806	18
Total (Acct. 182):	322,806	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY - CURRENT EXPENSES	17,941	20
Total (Acct. 233):	17,941	
Other Deferred Credits (253):		
PUBLIC BENEFIT CHARGE	26,794	21
Total (Acct. 253):	26,794	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	703,826	2,136,104	0	0	2,839,930	1
Materials and Supplies	4,440	44,421	0	0	48,861	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	357,542	1,493,552	0	0	1,851,094	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	350,724	686,973	0	0	1,037,697	
Net Operating Income	34,204	173,221	0	0	207,425	7
Net Operating Income as a percent of						
Average Net Rate Base	9.75%	25.22%	N/A	N/A	19.99%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

THE VILLAGE INSTITUTED NEW WATER RATES APRIL 1, 2003.

5. Obligations incurred or assumed, excluding commercial paper.

THE VILLAGE INCURRED \$2,385,000 OF GENERAL OBLIGATION REFUNDING BONDS TO REFINANCE THEIR 1998 GENERAL OBLIGATION PROMISSORY NOTE AND 1993 ELECTRIC, WATER, & SEWERAGE SYSTEM REVENUE BONDS.

6. Formal proceedings with the Public Service Commission.

THE VILLAGE'S APPLICATION FOR AUTHORITY TO INCREASE WATER RATES WAS APPROVED BY THE PUBLIC SERVICE COMMISSION ON MARCH 19,2003.

7. Any additional matters.

THE VILLAGE PUT IN SERVICE A SECOND SUBSTATION AND REBUILT OVERHEAD LINES ADJACENT TO THE SUBSTATION IN 2003.

FINANCIAL SECTION FOOTNOTES

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

A/C 182 - PSC order dated 1/15/92 authorizes the amortization of the extraordinary loss over 17 years.

Signature Page (Page ii)

General footnotes

(Vig & Associates LLC Letterhead)

To the Village Board
Of the Village of Muscoda
Muscoda, Wisconsin 53573

We have compiled the balance sheets of the Village of Muscoda Municipal Electric and Water Utility as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
April 5, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	680,324	274,217	0	0	0	954,541	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	680,324	274,217				954,541	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	187,221	163,987	1
Total Sales of Water	187,221	163,987	
Other Operating Revenues			
Forfeited Discounts (470)	291	241	2
Miscellaneous Service Revenues (471)	0	183	3
Rents from Water Property (472)	2,400	2,000	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,966	5,698	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	8,657	8,122	
Total Operating Revenues	195,878	172,109	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	7,176	6,895	9
Water Treatment Expenses (630-635)	8,728	11,628	10
Transmission and Distribution Expenses (640-655)	27,277	34,423	11
Customer Accounts Expenses (901-904)	9,515	6,372	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	50,014	39,068	14
Total Operation and Maintenance Expenses	102,710	98,386	
Other Operating Expenses			
Depreciation Expense (403)	17,967	24,715	15
Amortization Expense (404-407)		0	16
Taxes (408)	40,997	40,598	17
Total Other Operating Expenses	58,964	65,313	
Total Operating Expenses	161,674	163,699	
NET OPERATING INCOME	34,204	8,410	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	524	26,518	63,561	4
Commercial	78	10,330	17,571	5
Industrial	11	26,103	24,337	6
Total Metered Sales to General Customers (461)	613	62,951	105,469	
Private Fire Protection Service (462)	2		2,871	7
Public Fire Protection Service (463)	1		71,443	8
Other Sales to Public Authorities (464)	15	3,481	7,438	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	631	66,432	187,221	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	71,443	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
Other (specify): NONE		4
Total Public Fire Protection Service (463)	71,443	
Forfeited Discounts (470):		
Customer late payment charges	291	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	291	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER ATTACHMENT RENTAL	2,400	8
Total Rents from Water Property (472)	2,400	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,616	10
Other (specify): SEWER ADMIN FOR BILLING	3,600	11
OTHER MISCELLANEOUS REVENUES	750	12
Total Other Water Revenues (474)	5,966	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	7,104	6,866	7
Operation Supplies and Expenses (623)	72	29	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	7,176	6,895	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	8,684	10,864	11
Operation Supplies and Expenses (632)	33	184	12
Maintenance of Water Treatment Plant (635)	11	580	13
Total Water Treatment Expenses	8,728	11,628	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	19,849	23,501	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	50	118	16
Maintenance of Mains (651)	2,662	3,527	17
Maintenance of Services (652)	2,019	3,740	18
Maintenance of Meters (653)	1,763	2,317	19
Maintenance of Hydrants (654)	568	946	20
Maintenance of Other Plant (655)	366	274	21
Total Transmission and Distribution Expenses	27,277	34,423	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,731	2,869	22
Accounting and Collecting Labor (902)	6,172	3,407	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)	612	96	25
Total Customer Accounts Expenses	9,515	6,372	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,547	2,694	27
Office Supplies and Expenses (921)	2,510	1,909	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	12,913	10,272	30
Property Insurance (924)	813	426	31
Injuries and Damages (925)	3,093	1,923	32
Employee Pensions and Benefits (926)	22,586	19,092	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	2,529	2,734	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)	23	18	37
Total Administrative and General Expenses	50,014	39,068	
Total Operation and Maintenance Expenses	102,710	98,386	

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		37,277	37,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		712	667	2
Net property tax equivalent		36,565	36,610	
Social Security		3,929	3,552	3
PSC Remainder Assessment		503	436	4
Other (specify): NONE			0	5
Total tax expense		40,997	40,598	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.257253				3
County tax rate	mills		5.174959				4
Local tax rate	mills		13.856908				5
School tax rate	mills		12.272833				6
Voc. school tax rate	mills		2.406107				7
Other tax rate - Local	mills		0.539753				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.507813				10
Less: state credit	mills		1.962812				11
Net tax rate	mills		32.545001				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.856908				14
Combined School Tax Rate	mills		14.678940				15
Other Tax Rate - Local	mills		0.539753				16
Total Local & School Tax	mills		29.075601				17
Total Tax Rate	mills		34.507813				18
Ratio of Local and School Tax to Total	dec.		0.842580				19
Total tax net of state credit	mills		32.545001				20
Net Local and School Tax Rate	mills		27.421774				21
Utility Plant, Jan. 1	\$	1,383,498	1,383,498				22
Materials & Supplies	\$	5,456	5,456				23
Subtotal	\$	1,388,954	1,388,954				24
Less: Plant Outside Limits	\$	45,051	45,051				25
Taxable Assets	\$	1,343,903	1,343,903				26
Assessment Ratio	dec.		0.777400				27
Assessed Value	\$	1,044,750	1,044,750				28
Net Local & School Rate	mills		27.421774				29
Tax Equiv. Computed for Current Year	\$	28,649	28,649				30
Tax Equivalent per 1994 PSC Report	\$	37,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,277					34

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
INTANGIBLE PLANT			
Organization (301)	33		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	33	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	351		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)	14,979		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	15,330	0	
PUMPING PLANT			
Land and Land Rights (320)	2,408		12
Structures and Improvements (321)	54,527		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	31,297		17
Diesel Pumping Equipment (326)	16,187		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	104,419	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,315		23
Total Water Treatment Plant	3,315	0	

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)	
INTANGIBLE PLANT				
Organization (301)			33	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	33	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			351	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)			14,979	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	15,330	
PUMPING PLANT				
Land and Land Rights (320)			2,408	12
Structures and Improvements (321)			54,527	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			31,297	17
Diesel Pumping Equipment (326)			16,187	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	104,419	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,315	23
Total Water Treatment Plant	0	0	3,315	

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	450		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	330,927		26
Transmission and Distribution Mains (343)	667,587		27
Fire Mains (344)	0		28
Services (345)	59,343	325	29
Meters (346)	66,848	4,238	30
Hydrants (348)	98,600		31
Other Transmission and Distribution Plant (349)	813		32
Total Transmission and Distribution Plant	1,224,568	4,563	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,890		35
Computer Equipment (391.1)	3,040		36
Transportation Equipment (392)	9,159		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	794		39
Laboratory Equipment (395)	440		40
Power Operated Equipment (396)	1,270		41
Communication Equipment (397)	15,859		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,381		44
Other Tangible Property (399)	0		45
Total General Plant	35,833	0	
Total utility plant in service directly assignable	1,383,498	4,563	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,383,498	4,563	

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			450 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(279,336)	51,591 26
Transmission and Distribution Mains (343)		(291,249)	376,338 27
Fire Mains (344)			0 28
Services (345)	125	(56,633)	2,910 29
Meters (346)	1,675	(4,609)	64,802 30
Hydrants (348)		(48,497)	50,103 31
Other Transmission and Distribution Plant (349)			813 32
Total Transmission and Distribution Plant	1,800	(680,324)	547,007
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,890 35
Computer Equipment (391.1)			3,040 36
Transportation Equipment (392)	1,458		7,701 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			794 39
Laboratory Equipment (395)			440 40
Power Operated Equipment (396)			1,270 41
Communication Equipment (397)			15,859 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,381 44
Other Tangible Property (399)			0 45
Total General Plant	1,458	0	34,375
Total utility plant in service directly assignable	3,258	(680,324)	704,479
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,258	(680,324)	704,479

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
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
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		700	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	700	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	700	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	700	

**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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		279,336	279,336 26
Transmission and Distribution Mains (343)		291,249	291,249 27
Fire Mains (344)			0 28
Services (345)		56,633	57,333 29
Meters (346)		4,609	4,609 30
Hydrants (348)		48,497	48,497 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	680,324	681,024
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	680,324	681,024
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	680,324	681,024

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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			5,676	5,676	1
February			5,104	5,104	2
March			5,692	5,692	3
April			5,421	5,421	4
May			6,393	6,393	5
June			7,944	7,944	6
July			8,224	8,224	7
August			9,062	9,062	8
September			7,382	7,382	9
October			6,207	6,207	10
November			5,496	5,496	11
December			5,980	5,980	12
Total annual pumpage	0	0	78,581	78,581	
Less: Water sold				66,432	13
Volume pumped but not sold				12,149	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				6,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,000	19
Volume pumped but unaccounted for				6,149	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				398	23
Date of maximum: 7/28/2003					24
Cause of maximum:					25
FLUSHING HYDRANTS & LAWN SPRINKLERS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				67	26
Date of minimum: 12/15/2003					27
Total KWH used for pumping for the year				84,200	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
102 NORTH SECOND STREET	2	120	1	50,000	Yes	1
HOWARD AVENUE	3	126	1	200,000	Yes	2

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	WELL 2	WELL 3	1
Location	102 N. 2ND STREET	HOWARD AVENUE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1985	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	325	1,050	8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GE	10
Year Installed	1956	1983	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	20	75	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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1967	1983	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	155	155	9 10
Total capacity in gallons (actual)	50,000	300,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	25

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	1.250	577	0	0	0	577	1
M	D	1.500	150	0	0	0	150	2
M	D	2.000	240	0	0	0	240	3
M	D	4.000	2,376	0	0	0	2,376	4
M	D	6.000	53,883	0	0	0	53,883	5
M	D	8.000	28,213	0	0	0	28,213	6
M	D	10.000	148	0	0	0	148	7
Total Within Municipality			85,587	0	0	0	85,587	
Total Utility			85,587	0	0	0	85,587	

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	0.750	497	1	0	0	498	0	1
M	1.000	48	0	1	0	47	0	2
M	1.250	6	0	0	0	6	0	3
M	1.500	11	0	0	0	11	0	4
M	2.000	8	0	0	0	8	0	5
M	3.000	1	0	0	0	1	0	6
M	4.000	5	0	0	0	5	0	7
M	6.000	1	0	0	0	1	0	8
M	8.000	2	0	0	0	2	0	9
Total Utility		579	1	1	0	579	0	

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	606	58	39	(1)	624	81	1
1.000	10	2	0	0	12	5	2
1.250	0	0	0	0	0	0	3
1.500	12	0	0	0	12	4	4
2.000	10	0	0	0	10	0	5
3.000	1	0	0	0	1	0	6
4.000	2	1	1	1	3	1	7
6.000	2	0	1	0	1	1	8
Total:	643	61	41	0	663	92	

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	522	61	3	6	0	32	624	1
1.000	1	7	0	2	0	2	12	2
1.250	0	0	0	0	0	0	0	3
1.500	1	7	2	2	0	0	12	4
2.000	0	3	4	2	0	1	10	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	1	2	0	0	3	7
6.000	0	0	1	0	0	0	1	8
Total:	524	78	11	15	0	35	663	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	125				125	2
Total Fire Hydrants	125	0	0	0	125	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	125
Number of distribution system valves end of year:	155
Number of distribution valves operated during year:	106

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 342, 343, 345, 346, & 348 were made to comply with Docket 05-US-105.

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

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 342, 343, 345, 346, & 348 were made to comply with Docket 05-US-105.

Meters (Page W-19)

Explain all reported adjustments.

ADJUSTMENTS WERE MADE TO RECONCILE WITH THE PHYSICAL INVENTORY.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,995,164	1,877,570	1
Total Sales of Electricity	1,995,164	1,877,570	
Other Operating Revenues			
Forfeited Discounts (450)	3,784	3,862	2
Miscellaneous Service Revenues (451)	4,706	3,333	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	4,117	4,118	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	12,607	11,313	
Total Operating Revenues	2,007,771	1,888,883	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,391,181	1,288,259	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	77,970	69,287	11
Customer Accounts Expenses (901-904)	28,199	20,360	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	111,693	110,355	14
Total Operation and Maintenance Expenses	1,609,043	1,488,261	
Other Expenses			
Depreciation Expense (403)	84,776	88,089	15
Amortization Expense (404-407)	80,700	80,700	16
Taxes (408)	60,031	69,375	17
Total Other Expenses	225,507	238,164	
Total Operating Expenses	1,834,550	1,726,425	
NET OPERATING INCOME	173,221	162,458	

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)	
Forfeited Discounts (450):		
Customer late payment charges	3,784	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,784	
Miscellaneous Service Revenues (451):		
RECONNECTS	4,378	3
MISCELLANEOUS	328	4
Total Miscellaneous Service Revenues (451)	4,706	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	4,117	6
Total Rent from Electric Property (454)	4,117	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		8
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,391,181	1,288,259	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	1,391,181	1,288,259	
Total Power Production Expenses	1,391,181	1,288,259	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	17,400	17,328	20
Line and Station Labor (561)	4,223	2,680	21
Line and Station Supplies and Expenses (562)	0	0	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	856	206	24
Customer Installations Expenses (567)	0	65	25
Miscellaneous Distribution Expenses (569)	19,211	18,027	26
Maintenance of Structures and Equipment (571)	0	0	27
Maintenance of Lines (572)	19,941	17,164	28
Maintenance of Line Transformers (573)	8,727	9,597	29
Maintenance of Street Lighting and Signal Systems (574)	5,147	3,110	30
Maintenance of Meters (575)	2,430	861	31
Maintenance of Miscellaneous Distribution Plant (576)	35	249	32
Total Distribution Expenses	77,970	69,287	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,703	6,778	33
Accounting and Collecting Labor (902)	7,575	9,697	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)	12,921	3,885	36
Total Customer Accounts Expenses	28,199	20,360	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,864	7,923	38
Office Supplies and Expenses (921)	16,946	11,845	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	11,952	5,396	41
Property Insurance (924)	2,727	1,427	42
Injuries and Damages (925)	7,226	6,646	43
Employee Pensions and Benefits (926)	49,264	48,416	44
Regulatory Commission Expenses (928)	465	450	45
Miscellaneous General Expenses (930)	15,897	24,327	46
Transportation Expenses (933)	455	2,961	47
Maintenance of General Plant (935)	897	964	48
Total Administrative and General Expenses	111,693	110,355	
Total Operation and Maintenance Expenses	1,609,043	1,488,261	

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		46,261	44,468	1
Social Security		8,403	8,070	2
Wisconsin Gross Receipts Tax		3,352	15,529	3
PSC Remainder Assessment		2,015	1,308	4
Other (specify): NONE			0	5
Total tax expense		60,031	69,375	

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			Grant				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.257253				3
County tax rate	mills		5.174959				4
Local tax rate	mills		13.856908				5
School tax rate	mills		12.272833				6
Voc. school tax rate	mills		2.406107				7
Other tax rate - Local	mills		0.539753				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.507813				10
Less: state credit	mills		1.962812				11
Net tax rate	mills		32.545001				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		13.856908				14
Combined School Tax Rate	mills		14.678940				15
Other Tax Rate - Local	mills		0.539753				16
Total Local & School Tax	mills		29.075601				17
Total Tax Rate	mills		34.507813				18
Ratio of Local and School Tax to Total	dec.		0.842580				19
Total tax net of state credit	mills		32.545001				20
Net Local and School Tax Rate	mills		27.421774				21
Utility Plant, Jan. 1	\$	2,281,075	2,281,075				22
Materials & Supplies	\$	46,472	46,472				23
Subtotal	\$	2,327,547	2,327,547				24
Less: Plant Outside Limits	\$	157,462	157,462				25
Taxable Assets	\$	2,170,085	2,170,085				26
Assessment Ratio	dec.		0.777400				27
Assessed Value	\$	1,687,024	1,687,024				28
Net Local & School Rate	mills		27.421774				29
Tax Equiv. Computed for Current Year	\$	46,261	46,261				30
Tax Equivalent per 1994 PSC Report	\$	40,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	46,261					34

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 \$50,000. 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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
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
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	1,300		11
Structures and Improvements (331)	1,519		12
Reservoirs, Dams and Waterways (332)	14,212		13
Water Wheels, Turbines and Generators (333)	14,675		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	31,706	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	893		18
Structures and Improvements (341)	23,565		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
Total Other Production Plant	24,458	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
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
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			1,300 11
Structures and Improvements (331)			1,519 12
Reservoirs, Dams and Waterways (332)			14,212 13
Water Wheels, Turbines and Generators (333)			14,675 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	31,706
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			893 18
Structures and Improvements (341)			23,565 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
Total Other Production Plant	0	0	24,458

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 \$50,000. 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)	
TRANSMISSION PLANT			
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
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,105		34
Structures and Improvements (361)	19,142		35
Station Equipment (362)	558,249	159,751	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	76,552	10,331	38
Overhead Conductors and Devices (365)	154,927	122,318	39
Underground Conduit (366)	6,628	1,160	40
Underground Conductors and Devices (367)	412,721	821	41
Line Transformers (368)	423,795	506	42
Services (369)	147,919	2,773	43
Meters (370)	83,632	747	44
Installations on Customers' Premises (371)	2,285		45
Leased Property on Customers' Premises (372)	9,656		46
Street Lighting and Signal Systems (373)	61,305	230	47
Total Distribution Plant	1,957,916	298,637	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	17,973		50
Computer Equipment (391.1)	6,498		51
Transportation Equipment (392)	198,771	15,875	52
Stores Equipment (393)	1,562		53
Tools, Shop and Garage Equipment (394)	13,850	174	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)
TRANSMISSION PLANT			
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
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,105 34
Structures and Improvements (361)			19,142 35
Station Equipment (362)		(97,889)	620,111 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,875	(3,165)	81,843 38
Overhead Conductors and Devices (365)		(9,935)	267,310 39
Underground Conduit (366)			7,788 40
Underground Conductors and Devices (367)	5,400	(9,876)	398,266 41
Line Transformers (368)		(61,300)	363,001 42
Services (369)		(90,313)	60,379 43
Meters (370)	1,075	(1,739)	81,565 44
Installations on Customers' Premises (371)			2,285 45
Leased Property on Customers' Premises (372)			9,656 46
Street Lighting and Signal Systems (373)			61,535 47
Total Distribution Plant	8,350	(274,217)	1,973,986
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			17,973 50
Computer Equipment (391.1)			6,498 51
Transportation Equipment (392)	4,375		210,271 52
Stores Equipment (393)			1,562 53
Tools, Shop and Garage Equipment (394)			14,024 54

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 \$50,000. 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)	
GENERAL PLANT			
Laboratory Equipment (395)	495		55
Power Operated Equipment (396)	3,396		56
Communication Equipment (397)	2,690	52	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	245,235	16,101	
Total utility plant in service directly assignable	2,259,315	314,738	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	2,259,315	314,738	

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)
GENERAL PLANT			
Laboratory Equipment (395)			495 55
Power Operated Equipment (396)			3,396 56
Communication Equipment (397)			2,742 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	4,375	0	256,961
Total utility plant in service directly assignable	12,725	(274,217)	2,287,111
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	12,725	(274,217)	2,287,111

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 \$50,000. 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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	0	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
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
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
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
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
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
Total Other Production Plant	0	0	0

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 \$50,000. 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)	
TRANSMISSION PLANT			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)		1,598	38
Overhead Conductors and Devices (365)			39
Underground Conduit (366)			40
Underground Conductors and Devices (367)			41
Line Transformers (368)			42
Services (369)		3,747	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)			47
Total Distribution Plant	0	5,345	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
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
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)		97,889	97,889 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		3,165	4,763 38
Overhead Conductors and Devices (365)		9,935	9,935 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		9,876	9,876 41
Line Transformers (368)		61,300	61,300 42
Services (369)		90,313	94,060 43
Meters (370)		1,739	1,739 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	274,217	279,562
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. 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)
GENERAL PLANT		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>5,345</u>
Common Utility Plant Allocated to Electric Department		60
Total utility plant in service	<u><u>0</u></u>	<u><u>5,345</u></u>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	274,217	279,562
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	274,217	279,562

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		16.79	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.50	18.50	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	7	3
Total	7	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	8	7
Nonfarm	247	8
Total	255	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	255	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,664	Thursday	01/23/2003	11:00	2,722	1
February	02	5,484	Friday	02/07/2003	12:00	2,827	2
March	03	5,532	Thursday	03/27/2003	10:00	2,526	3
April	04	5,436	Tuesday	04/08/2003	10:00	2,695	4
May	05	5,442	Wednesday	05/14/2003	10:00	2,574	5
June	06	5,855	Tuesday	06/24/2003	14:00	2,484	6
July	07	6,216	Monday	07/07/2003	18:00	2,567	7
August	08	6,656	Wednesday	08/20/2003	16:00	2,853	8
September	09	5,900	Tuesday	09/09/2003	15:00	2,976	9
October	10	5,330	Wednesday	10/01/2003	12:00	2,574	10
November	11	5,371	Monday	11/10/2003	11:00	2,593	11
December	12	5,607	Wednesday	12/17/2003	11:00	2,524	12
Total		68,493				31,915	

System Name WPPI

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

Type of Reading	Supplier
60 minutes integrated	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	31,915	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	31,915	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	30,536	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	30,536	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,379	27
Total Energy Losses	1,379	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.3209%	29
Total Disposition of Energy	31,915	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
YARD LIGHTS	MS-3	68	31	1
RESIDENTIAL	RG-1	920	6,939	2
Total Sales for Residential Sales		988	6,970	
Commercial & Industrial				
SMALL POWER	CP-1	9	2,555	3
LARGE POWER	CP-2	4	5,928	4
INDUSTRIAL POWER	CP-3	1	11,338	5
PUMPING	CP-3	1	97	6
DISPOSAL AND LIFT STATIONS	GS-1	10	39	7
GENERAL SERVICE	GS-1	172	3,431	8
Total Sales for Commercial & Industrial		197	23,388	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	178	9
Total Sales for Public Street & Highway Lighting		1	178	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,186	30,536	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	7,759	5	7,764	1
0	0	511,763	12,792	524,555	2
0	0	519,522	12,797	532,319	
10,361	0	169,551	888	170,439	3
18,008	0	357,551	9,672	367,223	4
29,660	0	623,219	13,044	636,263	5
0	0	6,465	168	6,633	6
0	0	3,189	82	3,271	7
0	0	238,149	9,481	247,630	8
58,029	0	1,398,124	33,335	1,431,459	
0	0	31,075	311	31,386	9
0	0	31,075	311	31,386	
				0	10
0	0	0	0	0	
58,029	0	1,948,721	46,443	1,995,164	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	MUSCODA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69KV				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	68,493				6
Average load factor	63.8301%				7
Total Cost of Purchased Power	1,391,181				8
Average cost per kWh	0.0436				9
On-Peak Hours (if applicable)	16521				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,362	1,360			12
February	1,482	1,345			13
March	1,305	1,221			14
April	1,364	1,331			15
May	1,379	1,195			16
June	1,289	1,195			17
July	1,353	1,214			18
August	1,479	1,374			19
September	1,531	1,445			20
October	1,355	1,219			21
November	1,413	1,180			22
December	1,209	1,315			23
Total kWh (000)	16,521	15,394			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	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
Total kWh (000)					52

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
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	MUSCODA				1
Unit Identification	1				2
Type of Generation	HYDRO				3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O				14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					17
February					18
March					19
April					20
May					21
June					22
July					23
August					24
September					25
October					26
November					27
December					28
Total kWh (000)	0				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators								
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)
				Total	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.

Generators						
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)
		Total	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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	INDUSTRIAL	MUSCODA				1
Voltage--High Side	69,000	69,000				2
Voltage--Low Side	2,400	2,400				3
Num. Main Transformers in Operation	1	2				4
Capacity of Transformers in kVA	3,750	10,000				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	2,395	6,656				7
Dt and Hr of Such Maximum Demand	12/30/2003 06:00	08/20/2003 16:00				8 9
Kwh Output	2,056	29,958				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
Kwh Output						22

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
Kwh Output						35

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,321	534	29,621	1
Acquired during year	3	3	57	2
Total	1,324	537	29,678	3
Retired during year	43			4
Sales, transfers or adjustments increase (decrease)	0			5
Number end of year	1,281	537	29,678	6
Number end of year accounted for as follows:				7
In customers' use	1,153	488	26,987	8
In utility's use	9	7	165	9
Inactive transformers on system				10
Locked meters on customers' premises	75			11
In stock	44	42	2,526	12
Total end of year	1,281	537	29,678	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	168	67,704	1
Sodium Vapor	150	30	18,135	2
Sodium Vapor	250	74	74,555	3
Total		272	160,394	
Ornamental				
NONE				4
Total		0	0	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

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 25%, but not less \$5,000, please explain.

Uncollectible accounts (904) - The utility wrote off uncollectible accounts that have been on the books for some time.

Office Supplies and Expense (921) - The increase is due to an increase in postal services.

Outside Services Employed (923) - The increase is from engineering services associated with the substation.

Miscellaneous General Expense (930) - The decrease is a result of the village recording disbursements to more specific accounts.

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

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS TO ACCOUNTS 362, 364, 365, 367, 368, 369, & 370 WERE TO COMPLY WITH DOCKET 05-US-105.

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

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS TO ACCOUNTS 362, 364, 365, 367, 368, 369, & 370 WERE TO COMPLY WITH DOCKET 05-US-105.
