



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 811 MAIN STREET  
P.O. BOX 188  
CASHTON, WI 54619

For the Year Ended: DECEMBER 31, 2004

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.*

**SIGNATURE PAGE**

I BETH HEMMERSBACH of  
(Person responsible for accounts)

CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/30/2005  
(Date)

CLERK-TREASURER  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

**Utility Address:** 811 MAIN STREET  
P.O. BOX 188  
CASHTON, WI 54619

**When was utility organized?** 1/1/1909

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

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**Name:** BETH HEMMERSBACH

**Title:** VILLAGE CLERK -

**Office Address:**

811 MAIN STREET  
P.O. BOX 188  
CASHTON, WI 54619

**Telephone:** (608) 654 - 7828

**Fax Number:** (608) 654 - 7983

**E-mail Address:** villageofcashton@centurytel.net

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

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**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

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

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**Name:** ROBERT AMUNDSON

**Title:** VILLAGE PRESIDENT

**Office Address:**

811 MAIN STREET  
P.O. BOX 188  
CASHTON, WI 54619

**Telephone:** (608) 654 - 7828

**Fax Number:** (608) 654 - 7983

**E-mail Address:** villageofcashton@centurytel.net

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**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:** 1/17/2005

**Period covered by most recent audit:** DECEMBER 31, 2004

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

**Name:** JOHN HAUSER

**Title:** UTILITY SUPERVISOR

**Office Address:**  
709 MAIN STREET  
P.O. BOX 188  
CASHTON, WI 54619

**Telephone:** (608) 654 - 5160

**Fax Number:** (608) 654 - 7383

**E-mail Address:** villageofcashton@centurytel.net

**Name of utility commission/committee:** CASHTON BOARD OF TRUSTEES

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

- MR ROBERT AMUNDSON, PRESIDENT
- MR GERALD EDDY, TRUSTEE
- MRS BETH HEMMERSBACH, CLERK-TREASURER
- MRS LINDA HORSWILL-GUTIERREZ, TRUSTEE
- MR LARRY HUTCHINSON, TRUSTEE
- MR SCOTT MLSNA, TRUSTEE
- MR DAVE QUACKENBUSH, TRUSTEE
- MR STEVEN TRESCHER, TRUSTEE

**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:** [REDACTED]

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( ) -

**Fax Number:** ( ) -

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	747,638	670,351	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	460,017	459,506	2
Depreciation Expense (403)	123,375	104,339	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	68,023	67,278	5
<b>Total Operating Expenses</b>	<b>651,415</b>	<b>631,123</b>	
<b>Net Operating Income</b>	<b>96,223</b>	<b>39,228</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>96,223</b>	<b>39,228</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,764	8,540	10
Miscellaneous Nonoperating Income (421)	337,060	66,005	11
<b>Total Other Income</b>	<b>345,824</b>	<b>74,545</b>	
<b>Total Income</b>	<b>442,047</b>	<b>113,773</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(1,220)	0	12
Other Income Deductions (426)	7,767	3,333	13
<b>Total Miscellaneous Income Deductions</b>	<b>6,547</b>	<b>3,333</b>	
<b>Income Before Interest Charges</b>	<b>435,500</b>	<b>110,440</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	67,423	1,102	14
Amortization of Debt Discount and Expense (428)	162	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	35,114	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>67,585</b>	<b>36,216</b>	
<b>Net Income</b>	<b>367,915</b>	<b>74,224</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,771,018	1,578,661	20
Balance Transferred from Income (433)	367,915	74,224	21
Miscellaneous Credits to Surplus (434)	0	118,133	22
Miscellaneous Debits to Surplus--Debit (435)	24,391	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,114,542</b>	<b>1,771,018</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	747,638		747,638	1
<b>Total (Acct. 400):</b>	<b>747,638</b>	<b>0</b>	<b>747,638</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	460,017		460,017	2
<b>Total (Acct. 401-402):</b>	<b>460,017</b>	<b>0</b>	<b>460,017</b>	
<b>Depreciation Expense (403):</b>				
Derived	123,375		123,375	3
<b>Total (Acct. 403):</b>	<b>123,375</b>	<b>0</b>	<b>123,375</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	68,023		68,023	5
<b>Total (Acct. 408):</b>	<b>68,023</b>	<b>0</b>	<b>68,023</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>96,223</b>	<b>0</b>	<b>96,223</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST AND DIVIDEND INCOME	8,764	0	8,764 11
<b>Total (Acct. 419):</b>	<b>8,764</b>	<b>0</b>	<b>8,764</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	337,050	337,050 12
Contributed Plant - Electric	██████████		0 13
MISCELLANEOUS NONOPERATING INCOME	10	0	10 14
<b>Total (Acct. 421):</b>	<b>10</b>	<b>337,050</b>	<b>337,060</b>
<b>TOTAL OTHER INCOME:</b>	<b>8,774</b>	<b>337,050</b>	<b>345,824</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(1,220)	██████████	(1,220) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(1,220)</b>	<b>0</b>	<b>(1,220)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	7,750	7,750 17
Depreciation Expense on Contributed Plant - Electric	██████████	17	17 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>7,767</b>	<b>7,767</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(1,220)</b>	<b>7,767</b>	<b>6,547</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	67,423	██████████	67,423 20
<b>Total (Acct. 427):</b>	<b>67,423</b>	<b>0</b>	<b>67,423</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	162	██████████	162 21
<b>Total (Acct. 428):</b>	<b>162</b>	<b>0</b>	<b>162</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	██████████	0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>67,585</b>	<b>0</b>	<b>67,585</b>
<b>NET INCOME:</b>	<b>38,632</b>	<b>329,283</b>	<b>367,915</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,590,213	180,805	1,771,018 26
<b>Total (Acct. 216):</b>	<b>1,590,213</b>	<b>180,805</b>	<b>1,771,018</b>
<b>Balance Transferred from Income (433):</b>			
Derived	38,632	329,283	367,915 27
<b>Total (Acct. 433):</b>	<b>38,632</b>	<b>329,283</b>	<b>367,915</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
TO CORRECT CLOSING OF WATER ACCOUNT 271 PER I	0	24,221	24,221 29
TO CORRECT CLOSING OF ELECTRIC ACCOUNT 271 PE	0	170	170 30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>24,391</b>	<b>24,391</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,628,845</b>	<b>485,697</b>	<b>2,114,542</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <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	157,906	589,732	0	0	<b>747,638</b>	<b>1</b>
Less: interdepartmental sales	0	4,921	0	0	<b>4,921</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>157,906</b>	<b>584,811</b>	<b>0</b>	<b>0</b>	<b>742,717</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	30,172		30,172	1
Electric operating expenses	67,123		67,123	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			0	8
Electric utility plant accounts	5,446		5,446	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>102,741</b>	<b>0</b>	<b>102,741</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1	1
Electric	2.1	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,898,431	3,443,081	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,194,156	1,115,010	2
<b>Net Utility Plant</b>	<b>3,704,275</b>	<b>2,328,071</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	38,301	38,301	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>38,301</b>	<b>38,301</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	713,598	637,184	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	64,987	60,116	11
Other Accounts Receivable (143)	6,923	7,471	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,904	23,454	14
Materials and Supplies (150)	56,496	55,558	15
Prepayments (165)	4,883	4,552	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>851,791</b>	<b>788,335</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	6,315	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>6,315</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>4,600,682</b>	<b>3,154,707</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	145,963	145,963	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,114,542	1,771,018	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,260,505</b>	<b>1,916,981</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,537,200	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	500,000	600,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,037,200</b>	<b>600,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	388,800	<b>27</b>
Accounts Payable (232)	149,781	155,415	<b>28</b>
Payables to Municipality (233)	0	10,086	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	97,686	60,084	<b>31</b>
Interest Accrued (237)	16,099	7,207	<b>32</b>
Other Current and Accrued Liabilities (238)	14,022	13,109	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>277,588</b>	<b>634,701</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	25,389	3,025	<b>36</b>
<b>Total Deferred Credits</b>	<b>25,389</b>	<b>3,025</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,600,682</b>	<b>3,154,707</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,613,530	0	0	1,829,551	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,478,185	0	0	1,899,058	2
Utility Plant in Service - Contributed Plant (101.2)	520,808	0	0	380	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
<b>Total Utility Plant</b>	<b>2,998,993</b>	<b>0</b>	<b>0</b>	<b>1,899,438</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	200,886	0	0	957,779	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	35,287	0	0	204	13
<b>Total Accumulated Provision</b>	<b>236,173</b>	<b>0</b>	<b>0</b>	<b>957,983</b>	
<b>Net Utility Plant</b>	<b>2,762,820</b>	<b>0</b>	<b>0</b>	<b>941,455</b>	

**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)	
<b>Balance first of year (110.1)</b>	207,659	879,627			<b>1,087,286</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	40,923	82,452			<b>123,375</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,079				<b>1,079</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
To correct closing of account 271	24,221	170			<b>24,391</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>66,223</b>	<b>82,622</b>	<b>0</b>	<b>0</b>	<b>148,845</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	28,875	4,300			<b>33,175</b>	<b>18</b>
Cost of removal	19,900				<b>19,900</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	24,221	170			<b>24,391</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>72,996</b>	<b>4,470</b>	<b>0</b>	<b>0</b>	<b>77,466</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>200,886</b>	<b>957,779</b>	<b>0</b>	<b>0</b>	<b>1,158,665</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>27</b>
If yes, what is the rate?	2.20%	4.43%				<b>28</b>

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

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)	
<b>Balance first of year (110.1)</b>	27,537	187			<b>27,724</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	7,750	17			<b>7,767</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>7,750</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>7,767</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>35,287</b>	<b>204</b>	<b>0</b>	<b>0</b>	<b>35,491</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>27</b>
If yes, what is the rate?	2.20%	4.43%				<b>28</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	4,411				4,411	2,517	1
Other			44,551		44,551	46,009	2
<b>Total Electric Utility</b>					<b>48,962</b>	<b>48,526</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	48,962	48,526	1
Water utility	7,534	7,032	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>56,496</b>	<b>55,558</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2004 RDA	162	428	6,315	1
<b>Total</b>			<u><u>6,315</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**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	145,963	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>145,963</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)	
WATER MRB - USDA RDA	11/01/2004	11/01/2044	4.25%	1,537,200	1
<b>Total Bonds (Account 221):</b>				<b>1,537,200</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
ELECTRIC BOND ANTICIPATION NOTE	01/10/2002	01/10/2005	4.50%	500,000	1
<b>Total for Account 224</b>				<b>500,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	60,084	1
<b>Accruals:</b>		
Charged water department expense	24,033	2
Charged electric department expense	43,990	3
Charged sewer department expense	455	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>68,478</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	22,000	6
Social Security taxes	7,844	7
PSC Remainder Assessment	816	8
<b>Other (explain):</b>		
WI GROSS RECEIPTS TAX	216	9
<b>Total payments and other debits</b>	<b>30,876</b>	
<b>Balance end of year</b>	<b>97,686</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER MRB - USDA RDA	0	10,889	0	10,889	1
<b>Subtotal</b>	<b>0</b>	<b>10,889</b>	<b>0</b>	<b>10,889</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
ELECTRIC BOND ANTICIPATION NOTE	0	25,528	20,318	5,210	3
WATER BOND ANTICIPATION NOTE		31,006	31,006	0	4
<b>Subtotal</b>	<b>0</b>	<b>56,534</b>	<b>51,324</b>	<b>5,210</b>	
<b>Notes Payable (231)</b>					
ELECTRIC BOND ANTICIPATION NOTE	6,201		6,201	0	5
WATER BOND ANTICIPATION NOTE	1,006		1,006	0	6
<b>Subtotal</b>	<b>7,207</b>	<b>0</b>	<b>7,207</b>	<b>0</b>	
<b>Total</b>	<b>7,207</b>	<b>67,423</b>	<b>58,531</b>	<b>16,099</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
INVESTMENT IN SEWER UTILITY	38,301	1
<b>Total (Acct. 123):</b>	<b>38,301</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	12,760	5
Electric	52,227	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>64,987</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	3,243	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
POLE CONTRACTS	3,680	11
<b>Total (Acct. 143):</b>	<b>6,923</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL - FIRE PROTECTION	4,904	12
<b>Total (Acct. 145):</b>	<b>4,904</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	4,883	13
<b>Total (Acct. 165):</b>	<b>4,883</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	0	
<hr/>		
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	23,171	17
PUBLIC BENEFITS CHARGES	2,218	18
<b>Total (Acct. 253):</b>	<b>25,389</b>	
<hr/>		

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	1,910,443	1,864,114	0	0	3,774,557	1
Materials and Supplies	7,283	48,744	0	0	56,027	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	204,272	918,703	0	0	1,122,975	4
Customer Advances for Construction					0	5
Regulatory Liability	11,505	80	0	0	11,585	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,701,949</b>	<b>994,075</b>	<b>0</b>	<b>0</b>	<b>2,696,024</b>	
Net Operating Income	5,363	90,860	0	0	96,223	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.32%</b>	<b>9.14%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.57%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

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

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	24,221	170	0	0	24,391	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	1,211	9			1,220	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>23,010</b>	<b>161</b>	<b>0</b>	<b>0</b>	<b>23,171</b>	

**FINANCIAL SECTION FOOTNOTES**

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

**General footnotes**

ACCRUED INTEREST REPORTED DECEMBER 31, 2003 WAS INCORRECTLY REPORTED AS INTEREST ACCRUED ON NOTES PAYABLE (231) INSTEAD OF INTEREST ACCRUED ON OTHER LONG-TERM DEBT (224).

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

The amount reported as interest accrued during the year on Other Long-Term Debt represents the interest incurred as the Other Long-Term Debt was outstanding.

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**Signature Page (Page ii)**

**General footnotes**

Vig & Associates, LLC

To the Village Board  
of the Village of Cashton  
Cashton, Wisconsin 54619

We have compiled the balance sheets of the Village of Cashton Municipal Electric and Water Utility as of December 31, 2004 and 2003, 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  
March 30, 2005

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	155,871	138,356	1
<b>Total Sales of Water</b>	<b>155,871</b>	<b>138,356</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	471	408	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,564	1,395	6
<b>Total Other Operating Revenues</b>	<b>2,035</b>	<b>1,803</b>	
<b>Total Operating Revenues</b>	<b>157,906</b>	<b>140,159</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	14,952	34,744	7
Pumping Expenses (620-625)	4,322	5,494	8
Water Treatment Expenses (630-635)	1,792	4,303	9
Transmission and Distribution Expenses (640-655)	24,590	28,050	10
Customer Accounts Expenses (901-904)	742	676	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	41,189	44,006	13
<b>Total Operation and Maintenance Expenses</b>	<b>87,587</b>	<b>117,273</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	40,923	23,914	14
Amortization Expense (404-407)		0	15
Taxes (408)	24,033	24,739	16
<b>Total Other Operating Expenses</b>	<b>64,956</b>	<b>48,653</b>	
<b>Total Operating Expenses</b>	<b>152,543</b>	<b>165,926</b>	
<b>NET OPERATING INCOME</b>	<b>5,363</b>	<b>(25,767)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	5	97	561	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>97</b>	<b>561</b>	
Metered Sales to General Customers (461)				
Residential	440	17,052	74,015	4
Commercial	52	4,319	11,608	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>492</b>	<b>21,371</b>	<b>85,623</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		63,775	8
Other Sales to Public Authorities (464)	16	1,218	5,912	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>514</b>	 <b>22,686</b>	 <b>155,871</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	63,775	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>63,775</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	471	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>471</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	956	10
<b>Other (specify):</b>		
OTHER MISCELLANEOUS REVENUES	608	11
<b>Total Other Water Revenues (474)</b>	<b>1,564</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	11,895	31,815	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	3,057	2,929	4
<b>Total Source of Supply Expenses</b>	<b>14,952</b>	<b>34,744</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	4,322	5,494	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
<b>Total Pumping Expenses</b>	<b>4,322</b>	<b>5,494</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	1,792	4,303	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>1,792</b>	<b>4,303</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	4,752	6,205	17
Maintenance of Services (652)	16,852	15,525	18
Maintenance of Meters (653)	753	2,375	19
Maintenance of Hydrants (654)	814	657	20
Maintenance of Other Plant (655)	1,419	3,288	21
<b>Total Transmission and Distribution Expenses</b>	<b>24,590</b>	<b>28,050</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	742	676	22
Accounting and Collecting Labor (902)		0	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>742</b>	<b>676</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	10,482	4,751	27
Office Supplies and Expenses (921)	1,495	3,006	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,263	17,488	30
Property Insurance (924)	3,050	2,680	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	11,478	10,237	33
Regulatory Commission Expenses (928)	8,042	0	34
Miscellaneous General Expenses (930)		5,844	35
Transportation Expenses (933)	1,379	0	36
Maintenance of General Plant (935)		0	37
<b>Total Administrative and General Expenses</b>	<b>41,189</b>	<b>44,006</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>87,587</b>	<b>117,273</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		22,000	21,720	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		455	437	2
<b>Net property tax equivalent</b>		<b>21,545</b>	<b>21,283</b>	
Social Security		2,292	3,291	3
PSC Remainder Assessment		196	165	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>24,033</b>	<b>24,739</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.215006				3
County tax rate	mills		7.215390				4
Local tax rate	mills		8.906328				5
School tax rate	mills		11.438615				6
Voc. school tax rate	mills		2.337149				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.112488</b>				<b>10</b>
Less: state credit	mills		1.509403				11
<b>Net tax rate</b>	mills		<b>28.603085</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.906328</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.775764</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.682092</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.112488</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.753245</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.603085</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.545141</b>				<b>21</b>
Utility Plant, Jan. 1	\$	1,613,530	1,613,530				22
Materials & Supplies	\$	7,032	7,032				23
<b>Subtotal</b>	\$	<b>1,620,562</b>	<b>1,620,562</b>				<b>24</b>
Less: Plant Outside Limits	\$	10,360	10,360				25
<b>Taxable Assets</b>	\$	<b>1,610,202</b>	<b>1,610,202</b>				<b>26</b>
Assessment Ratio	dec.		0.930200				27
<b>Assessed Value</b>	\$	<b>1,497,810</b>	<b>1,497,810</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.545141</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>32,271</b>	<b>32,271</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	17,099					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	22,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>22,000</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	726		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)	51,188		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>51,914</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	144,351	35,265	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	64,788		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>209,139</b>	<b>35,265</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	345		23
<b>Total Water Treatment Plant</b>	<b>345</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			726	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)			51,188	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>51,914</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			179,616	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			64,788	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>244,404</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			345	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>345</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	500	121	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	26,075	579,525	26
Transmission and Distribution Mains (343)	734,002	521,292	27
Fire Mains (344)	0		28
Services (345)	36,784	6,575	29
Meters (346)	42,562	1,107	30
Hydrants (348)	109,683	12,110	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>949,606</b>	<b>1,120,730</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,056		35
Computer Equipment (391.1)	2,936		36
Transportation Equipment (392)	30,310		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)	89,734	8,364	43
Miscellaneous Equipment (398)	5,661		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>131,697</b>	<b>8,364</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,342,701</b>	<b>1,164,359</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,342,701</b>	<b>1,164,359</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			621 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	26,075		579,525 26
Transmission and Distribution Mains (343)			1,255,294 27
Fire Mains (344)			0 28
Services (345)	1,350		42,009 29
Meters (346)	450		43,219 30
Hydrants (348)	1,000		120,793 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>28,875</b>	<b>0</b>	<b>2,041,461</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,056 35
Computer Equipment (391.1)			2,936 36
Transportation Equipment (392)			30,310 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)			98,098 43
Miscellaneous Equipment (398)			5,661 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>140,061</b>
<b>Total utility plant in service directly assignable</b>	<b>28,875</b>	<b>0</b>	<b>2,478,185</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>28,875</b>	<b>0</b>	<b>2,478,185</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0	285,800	26
Transmission and Distribution Mains (343)	107,365	49,000	27
Fire Mains (344)	0		28
Services (345)	64,984	2,250	29
Meters (346)	0		30
Hydrants (348)	11,409		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>183,758</b>	<b>337,050</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>183,758</b>	<b>337,050</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>183,758</b>	<b>337,050</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			285,800 26
Transmission and Distribution Mains (343)			156,365 27
Fire Mains (344)			0 28
Services (345)			67,234 29
Meters (346)			0 30
Hydrants (348)			11,409 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>520,808</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>520,808</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>520,808</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			187	187	1
February			2,144	2,144	2
March			1,876	1,876	3
April			2,037	2,037	4
May			2,105	2,105	5
June			2,197	2,197	6
July			2,105	2,105	7
August			9,831	9,831	8
September			2,055	2,055	9
October			2,349	2,349	10
November			2,011	2,011	11
December			2,063	2,063	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>30,960</b>	<b>30,960</b>	
Less: Water sold				22,686	13
Volume pumped but not sold				8,274	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				3,500	16
Volume related to equipment/system malfunction				222	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,722	19
Volume pumped but unaccounted for				4,552	20
Percent of water lost				15%	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.)				216	23
Date of maximum: 4/29/2004					24
Cause of maximum:					25
Flushing mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				10	26
Date of minimum: 10/21/2004					27
Total KWH used for pumping for the year				53,394	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
CREMER STREET	4	852	12	432,000	Yes	<b>1</b>
BRODY STREET	5	860	12	432,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	4	5	1
Location	CREMER STREET	BRODY STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	5
Year Installed	2002	1968	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	300	300	8
Pump Motor or Standby Engine Mfr	GE	FRANKLIN	9 10
Year Installed	2002	1994	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	75	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 23
Year Installed			24
Type			25
Horsepower			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	COMMERCIAL STREET		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2004		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons (actual)	250,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	2.000	0	0	0	0	0	1
M	T	4.000	1,235	0	0	0	1,235	2
M	T	6.000	36,107	3,513	0	0	39,620	3
M	T	8.000	5,343	0	0	0	5,343	4
M	T	10.000	1,800	0	0	0	1,800	5
<b>Total Within Municipality</b>			<b>44,485</b>	<b>3,513</b>	<b>0</b>	<b>0</b>	<b>47,998</b>	
<b>Total Utility</b>			<b>44,485</b>	<b>3,513</b>	<b>0</b>	<b>0</b>	<b>47,998</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	460	20	6	0	474	9	1
M	1.000	9	0	0	0	9		2
M	2.000	6	0	0	0	6		3
M	4.000	5	0	0	0	5		4
M	6.000	2	0	0	0	2		5
<b>Total Utility</b>		<b>482</b>	<b>20</b>	<b>6</b>	<b>0</b>	<b>496</b>	<b>9</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	495	12	18	23	512	36	1
1.000	13	2	0	0	15	0	2
1.500	2	0	0	0	2	0	3
2.000	7	1	0	0	8	0	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	0	6
6.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>521</b>	<b>15</b>	<b>18</b>	<b>23</b>	<b>541</b>	<b>36</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	444	40	0	5	0	23	512	1
1.000	0	7	0	4	0	4	15	2
1.500	0	0	0	0	0	2	2	3
2.000	0	4	0	3	0	1	8	4
3.000	0	0	0	0	1	0	1	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	0	1	0	1	7
<b>Total:</b>	<b>444</b>	<b>51</b>	<b>0</b>	<b>13</b>	<b>3</b>	<b>30</b>	<b>541</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	86	5	1		90	2
<b>Total Fire Hydrants</b>	<b>86</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>90</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	90
Number of distribution system valves end of year:	152
Number of distribution valves operated during year:	152

### WATER OPERATING SECTION FOOTNOTES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

930 - Miscellaneous General Expenses: The utility did not experience the miscellaneous expenses during the year.

928 - Regulatory Commission Expense: Increase in current year due to water rate case.

920 - Administrative & General Salaries: More labor being allocated to administration during the year.

600 - Operations Labor: Less labor being allocated to operations during the year.

923 - Outside Services Employed: Decrease represents a return to a normal operating expenditure level.

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#### Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

RESOLUTION #2003-18 - UTILITY TAX EQUIVALENT

WHEREAS, the Village of Cashton Municipal Water Utility will be filing a rate increase application with the Wisconsin Public Service Commission, and WHEREAS, the rate increase application is necessary to provide for sufficient revenues to meet the debt service coverage requirements of the USDA Department of Rural Development, and WHEREAS, the Village Board seeks to minimize the amount of rate increase and seeks to limit and CAP the tax equivalent obligations of the water utility. NOW THEREFORE BE IT RESOLVED that the tax equivalent obligations of the Water Utility be CAPPED at \$22,000. RESOLVED this 5th day of November, 2003.

Robert Amundson, Village President

Attest: Beth Hemmersbach, Clerk-Treasurer

I hereby certify that the foregoing resolution is a true, correct and complete copy of the resolution duly and regularly adopted by the above governing board on the 5th day of November 2003.  
Signature & title of certifying officer

Beth Hemmersbach, Village Clerk-Treasurer

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

The amounts reported in account 342 (Distribution Reservoirs and Standpipes) represent expenditures for the Utility's new 250,000 Gallon Elevated Water Tank. Construction authorization 970-CW-101.

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## WATER OPERATING SECTION FOOTNOTES

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

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.**

The amounts reported in account 342 (Distribution Reservoirs and Standpipes) represent expenditures for the Utility's new 250,000 Gallon Elevated Water Tank. Construction authorization 970-CW-101.

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### Pumping and Purchased Water Statistics (Page W-12)

#### General footnotes

The utility constructed a new water reservoir during the year. Water losses included filling the reservoir and flushing of related mains. The utility would expect water loss to return to below 25% in 2005.

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### Water Mains (Page W-17)

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

Additions were financed with proceeds from the USDA Rural Development grant and loan.

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### Water Services (Page W-18)

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

Additions were financed with proceeds from the USDA Rural Development grant and loan.

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### Meters (Page W-19)

**Explain all reported adjustments.**

Adjustment necessary to adjust meters reported to physical count.

**Explain program for replacing or testing meters 1" or smaller.**

The Utility is aware of the requirement and will continue its program for testing and replacing meters.

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

YES

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	582,344	525,192	1
<b>Total Sales of Electricity</b>	<b>582,344</b>	<b>525,192</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	2,167	1,709	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	5,221	3,291	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>7,388</b>	<b>5,000</b>	
<b>Total Operating Revenues</b>	<b>589,732</b>	<b>530,192</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	239,220	220,976	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	45,035	27,523	11
Customer Accounts Expenses (901-904)	1,365	1,305	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	86,810	92,429	14
<b>Total Operation and Maintenance Expenses</b>	<b>372,430</b>	<b>342,233</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	82,452	80,425	15
Amortization Expense (404-407)		0	16
Taxes (408)	43,990	42,539	17
<b>Total Other Expenses</b>	<b>126,442</b>	<b>122,964</b>	
<b>Total Operating Expenses</b>	<b>498,872</b>	<b>465,197</b>	
<b>NET OPERATING INCOME</b>	<b>90,860</b>	<b>64,995</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	2,167	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>2,167</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNTS	124	7
2004 POLE CONTRACTS	3,680	8
OTHER MISCELLANEOUS REVENUES	1,417	9
<b>Total Other Electric Revenues (456)</b>	<b>5,221</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		10
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and 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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	13,936	3,697	11
Fuel (539)	5,724	7,179	12
Operation Supplies and Expenses (540)	9,197	8,296	13
Maintenance of Other Power Production Plant (543)	13,928	3,464	14
<b>Total Other Power Generation Expenses</b>	<b>42,785</b>	<b>22,636</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	196,435	198,340	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>196,435</b>	<b>198,340</b>	
<b>Total Power Production Expenses</b>	<b>239,220</b>	<b>220,976</b>	
<b>TRANSMISSION EXPENSES</b>			
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)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)		0	21
Line and Station Supplies and Expenses (562)		0	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)	1,618	1,908	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	2,472	0	26
Maintenance of Structures and Equipment (571)	4,060	2,372	27
Maintenance of Lines (572)	15,208	10,117	28
Maintenance of Line Transformers (573)	1,308	1,783	29
Maintenance of Street Lighting and Signal Systems (574)	5,170	2,080	30
Maintenance of Meters (575)	222	713	31
Maintenance of Miscellaneous Distribution Plant (576)	14,977	8,550	32
<b>Total Distribution Expenses</b>	<b>45,035</b>	<b>27,523</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,365	1,305	33
Accounting and Collecting Labor (902)		0	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)		0	36
<b>Total Customer Accounts Expenses</b>	<b>1,365</b>	<b>1,305</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	37
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	18,897	24,275	<b>38</b>
Office Supplies and Expenses (921)	1,671	4,967	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	6,041	3,680	<b>41</b>
Property Insurance (924)	8,337	7,154	<b>42</b>
Injuries and Damages (925)		0	<b>43</b>
Employee Pensions and Benefits (926)	30,820	27,076	<b>44</b>
Regulatory Commission Expenses (928)		4,025	<b>45</b>
Miscellaneous General Expenses (930)	3,663	1,103	<b>46</b>
Transportation Expenses (933)	17,381	20,149	<b>47</b>
Maintenance of General Plant (935)		0	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>86,810</b>	<b>92,429</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>372,430</b>	<b>342,233</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		37,602	38,364	1
Social Security		5,552	3,549	2
Wisconsin Gross Receipts Tax		216	105	3
PSC Remainder Assessment		620	521	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>43,990</b>	<b>42,539</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.215006				3
County tax rate	mills		7.215390				4
Local tax rate	mills		8.906328				5
School tax rate	mills		11.438615				6
Voc. school tax rate	mills		2.337149				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.112488</b>				<b>10</b>
Less: state credit	mills		1.509403				11
<b>Net tax rate</b>	mills		<b>28.603085</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.906328</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.775764</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.682092</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.112488</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.753245</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.603085</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.545141</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,829,551</b>	1,829,551				22
Materials & Supplies	\$	<b>48,526</b>	48,526				23
<b>Subtotal</b>	\$	<b>1,878,077</b>	<b>1,878,077</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,854</b>	1,854				25
<b>Taxable Assets</b>	\$	<b>1,876,223</b>	<b>1,876,223</b>				<b>26</b>
Assessment Ratio	dec.		0.930200				27
<b>Assessed Value</b>	\$	<b>1,745,263</b>	<b>1,745,263</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.545141</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>37,602</b>	<b>37,602</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	17,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>37,602</b>					<b>34</b>

## ELECTRIC UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	2,900		18
Structures and Improvements (341)	81,122		19
Fuel Holders, Producers and Accessories (342)	30,896		20
Prime Movers (343)	87,525		21
Generators (344)	735,570		22
Accessory Electric Equipment (345)	49,379		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>987,392</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			2,900 18
Structures and Improvements (341)			81,122 19
Fuel Holders, Producers and Accessories (342)			30,896 20
Prime Movers (343)			87,525 21
Generators (344)			735,570 22
Accessory Electric Equipment (345)			49,379 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>987,392</b>

## ELECTRIC UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	16,000		35
Station Equipment (362)	56,705		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	70,531		38
Overhead Conductors and Devices (365)	179,821		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	123,006	3,000	41
Line Transformers (368)	59,596	710	42
Services (369)	33,770	975	43
Meters (370)	37,758	2,355	44
Installations on Customers' Premises (371)	245		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	29,849	67,147	47
<b>Total Distribution Plant</b>	<b>607,281</b>	<b>74,187</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	41,957		49
Office Furniture and Equipment (391)	3,828		50
Computer Equipment (391.1)	2,935		51
Transportation Equipment (392)	136,825		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			16,000 35
Station Equipment (362)			56,705 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			70,531 38
Overhead Conductors and Devices (365)			179,821 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			126,006 41
Line Transformers (368)			60,306 42
Services (369)			34,745 43
Meters (370)	450		39,663 44
Installations on Customers' Premises (371)			245 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,850		93,146 47
<b>Total Distribution Plant</b>	<b>4,300</b>	<b>0</b>	<b>677,168</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			41,957 49
Office Furniture and Equipment (391)			3,828 50
Computer Equipment (391.1)			2,935 51
Transportation Equipment (392)			136,825 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

**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)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	16,258		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	21,195		58
Other Tangible Property (399)	11,500		59
<b>Total General Plant</b>	<b>234,498</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,829,171</b>	<b>74,187</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>1,829,171</b>	<b>74,187</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			16,258 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			21,195 58
Other Tangible Property (399)			11,500 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>234,498</b>
<b>Total utility plant in service directly assignable</b>	<b>4,300</b>	<b>0</b>	<b>1,899,058</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>4,300</b>	<b>0</b>	<b>1,899,058</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	0	38
Overhead Conductors and Devices (365)	0	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	0	41
Line Transformers (368)	0	42
Services (369)	380	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	0	47
<b>Total Distribution Plant</b>	<b>380</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			0 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)			380 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>380</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>380</b>	<b>0</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>380</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>380</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>380</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)		8			8	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
<b>Other:</b>						
3-Phase 2.4/4.16 kV		4			4	4
Underground 2.4/4.16 kV		4			4	5
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)					0	6
7.2/12.5 kV (12kV)					0	7
14.4/24.9 kV (25kV)					0	8
<b>Other:</b>						
NONE					0	9
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)		1			1	10
7.2/12.5 kV (12kV)					0	11
14.4/24.9 kV (25kV)					0	12
<b>Other:</b>						
NONE					0	13
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)					0	14
7.2/12.5 kV (12kV)					0	15
14.4/24.9 kV (25kV)					0	16
<b>Other:</b>						
NONE					0	17
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV					0	18
69 kV					0	19
115 kV					0	20
138 kV					0	21
<b>Other:</b>						
NONE					0	22
<b>Underground Lines</b>						
34.5 kV					0	23
69 kV					0	24
115 kV					0	25
138 kV					0	26
<b>Other:</b>						
NONE					0	27

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	1,624	Monday	01/26/2004	10:00	883	1
February	02	1,526	Wednesday	02/04/2004	09:00	778	2
March	03	1,541	Friday	03/12/2004	09:00	774	3
April	04	1,321	Friday	04/23/2004	09:00	666	4
May	05	1,336	Friday	05/14/2004	11:00	668	5
June	06	1,523	Wednesday	06/16/2004	16:00	679	6
July	07	1,649	Tuesday	07/20/2004	16:00	701	7
August	08	1,689	Tuesday	08/03/2004	14:00	698	8
September	09	1,769	Thursday	09/02/2004	14:00	691	9
October	10	1,393	Monday	10/18/2004	12:00	692	10
November	11	1,462	Monday	11/29/2004	18:00	710	11
December	12	1,787	Thursday	12/23/2004	18:00	879	12
<b>Total</b>		<b>18,620</b>				<b>8,819</b>	

**System Name** DAIRYLAND POWER

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	97	5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>97</b>	<b>7</b>
Purchases	8,819	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
<b>Total Source of Energy</b>	<b>8,916</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	8,351	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>8,351</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	565	27
<b>Total Energy Losses</b>	<b>565</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.3369%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>8,916</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL	RG-1	469	4,029		1
<b>Total Sales for Residential Sales</b>		<b>469</b>	<b>4,029</b>		
<b>Commercial &amp; Industrial</b>					
SMALL POWER	CP-1	7	1,957		2
GENERAL SERVICE	GS-1	73	1,679		3
INTERDEPARTMENTAL	GS-1	24	445		4
PUBLIC AUTHORITY	GS-1	5	65		5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>109</b>	<b>4,146</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET AND HIGHWAY LIGHTING	MS-1		176		6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>0</b>	<b>176</b>		
<b>Sales for Resale</b>					
NONE					7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>578</b>	<b>8,351</b>		

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		277,517	4,145	<b>281,662</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>277,517</b>	<b>4,145</b>	<b>281,662</b>	
6,303		114,661	1,652	<b>116,313</b>	<b>2</b>
		119,539	1,117	<b>120,656</b>	<b>3</b>
		33,111	557	<b>33,668</b>	<b>4</b>
		4,531	390	<b>4,921</b>	<b>5</b>
<b>6,303</b>	<b>0</b>	<b>271,842</b>	<b>3,716</b>	<b>275,558</b>	
		24,884	240	<b>25,124</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>24,884</b>	<b>240</b>	<b>25,124</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>6,303</b>	<b>0</b>	<b>574,243</b>	<b>8,101</b>	<b>582,344</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	STATION				2
Type of Power Purchased (firm, dump, etc.)	NON FIRM				3
Voltage at Which Delivered	2400				4
Point of Metering	GENERATIN PLANT				5
Total of 12 Monthly Maximum Demands -- kW	18,620				6
Average load factor	<b>64.8809%</b>				7
Total Cost of Purchased Power	196,435				8
Average cost per kWh	<b>0.0223</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	883				12
February	778				13
March	774				14
April	666				15
May	668				16
June	679				17
July	701				18
August	698				19
September	691				20
October	692				21
November	710				22
December	879				23
<b>Total kWh (000)</b>	<b>8,819</b>	<b>0</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	97	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,787	7
Date and Hour of Such Maximum Demand	12/23/2004 18	8
<b>Load Factor</b>	<b>0.0062</b>	<b>9</b>
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	42,785	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>441</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	7	17
February	8	18
March	7	19
April	0	20
May	0	21
June	16	22
July	30	23
August	0	24
September	20	25
October	0	26
November	9	27
December	0	28
<b>Total kWh (000)</b>	<b>97</b>	<b>29</b>
Gas Consumed--Therms	6,836	30
Average Cost per Therm Burned (\$)	6,836.0000	31
Fuel Oil Consumed Barrels (42 gal.)	173	32
Average Cost per Barrel of Oil Burned (\$)	53.4200	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	106	36
Average Cost per Gallon (\$)	6.0200	37
kWh Net Generation per Gallon of Fuel Oil	13	38
kWh Net Generation per Gallon of Lubr. Oil	911	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	BLANK			1
Unit Identification	STATION			2
Type of Generation	RECIP			3
kWh Net Generation (000)	97			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.)	1,787			7
Date and Hour of Such Maximum Demand	12/23/2004 18			8
<b>Load Factor</b>	<b>0.0062</b>			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	42,785			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>441.0825</b>			16
Monthly Net Generation --- kWh (000):				
January	7			17
February	8			18
March	7			19
April				20
May				21
June	16			22
July	30			23
August				24
September	20			25
October				26
November	9			27
December				28
<b>Total kWh (000)</b>	<b>97</b>			29
Gas Consumed--Therms	6,836			30
Average Cost per Therm Burned (\$)	0.8700			31
Fuel Oil Consumed Barrels (42 gal.)	173			32
Average Cost per Barrel of Oil Burned (\$)	53.4200			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	106			36
Average Cost per Gallon (\$)	6.0200			37
kWh Net Generation per Gallon of Fuel Oil	13			38
kWh Net Generation per Gallon of Lubr. Oil	911			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			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)	1
NONE								1
<b>Total</b>							<u><u>0</u></u>	

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	3
cCITY GENE	6	2002	RECIP	CUMMINS	1,800	3,000	1
CITYGENERA	5	1969	RECIP	FAIRBANK MORSE	700	1,600	2
CITYGENERA	3	1962	RECIP	FAIRBANK MORSE	300	690	3
<b>Total</b>						<u><u>5,290</u></u>	

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
2002	2,400		2,000	1	2,000	1,815
1969	2,400		1,140	1	1,190	1,240
1962	2,400		473	1	475	440
		<b>Total</b>	<b>0</b>	<b>3,613</b>	<b>3</b>	<b>3,665</b>

1

2

3

### 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)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Village #1					1
Voltage--High Side	7,200					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Total Capacity of Transformers in kVA	3,600					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	1,787					7
Dt and Hr of Such Maximum Demand	12/23/2004					8
	18:00					9
Kwh Output	8,819					10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Total 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
						22
Kwh Output						23

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
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
						35
Kwh Output						36

**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	588	181	5,968	1
Acquired during year	22	17	710	2
<b>Total</b>	<b>610</b>	<b>198</b>	<b>6,678</b>	<b>3</b>
Retired during year	18			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>592</b>	<b>198</b>	<b>6,678</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	552	178	5,873	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	40	20	805	12
<b>Total end of year</b>	<b>592</b>	<b>198</b>	<b>6,678</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	152	138,326	1
Sodium Vapor	250	11	10,010	2
<b>Total</b>		<b>163</b>	<b>148,336</b>	
<b>Ornamental</b>				
Sodium Vapor	175	30	27,302	3
<b>Total</b>		<b>30</b>	<b>27,302</b>	
<b>Other</b>				
NONE				4
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

538 - Operation Supervision and Labor: More labor was allocated to operation during the year.

576 - Maintenance of Miscellaneous Distribution Plant: More labor was allocated to maintenance during the year.

572 - Maintenance of Lines: More labor was allocated to maintenance during the year.

543 - Maintenance of Other Power Production Plant: Increase in expenditures due to significant repairs to the Utility's Cummins Generating Unit.

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

If Additions for any Accounts exceed \$50,000, please explain.

The amounts reported in Account 373 - Street Lighting and Signal Systems represent the replacement/installation of street lights on Front Street.

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