



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Principal Office: 232 WEST PLEASANT STREET
P.O. BOX 218
NEW LISBON, WI 53950

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Utility Address: 232 WEST PLEASANT STREET

P.O. BOX 218

NEW LISBON, WI 53950

When was utility organized? 1/10/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JIM RAMSEY

Title:

Office Address:

232 WEST PLEASANT STREET

NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address: nlutil@mwt.com

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

Name: JODI DOBSON

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

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

Name: DAN KALLIES

Title: UTILITY COMMISSION CHAIRPERSON

Office Address:

232 WEST PLEASANT STREET

NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

Date of most recent audit report: 1/15/2004

Period covered by most recent audit: 2003

Names and titles of utility management including manager or superintendent:

Name: BOB YARROCH

Title: DEPARTMENT HEAD - WATER

Office Address:
232 WEST PLEASANT STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address:

Name: DARIN ROBISON

Title: DEPARTMENT HEAD - ELECTRIC

Office Address:
232 WEST PLEASANT STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- MR PAUL BARNES, COMMISSION MEMBER
- MR ROY GRANGER, COMMISSION MEMBER
- MR DAN KALLIES, CHAIRMAN
- MR MICKEY KRAISS, COMMISSION MEMBER
- MR MARK RUDIG, VICE-CHAIRMAN

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,592,607	1,386,896	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	990,599	905,064	2
Depreciation Expense (403)	194,058	223,201	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	172,320	158,505	5
Total Operating Expenses	1,356,977	1,286,770	
Net Operating Income	235,630	100,126	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	235,630	100,126	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	57,102	13,967	10
Miscellaneous Nonoperating Income (421)	503,169	0	11
Total Other Income	560,271	13,967	
Total Income	795,901	114,093	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	30,694	0	13
Total Miscellaneous Income Deductions	30,694	0	
Income Before Interest Charges	765,207	114,093	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	134,389	117,426	14
Amortization of Debt Discount and Expense (428)	17,227	7,458	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	151,616	124,884	
Net Income	613,591	(10,791)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,282,673	1,293,464	20
Balance Transferred from Income (433)	613,591	(10,791)	21
Miscellaneous Credits to Surplus (434)	1,057,271	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,953,535	1,282,673	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,592,607		1,592,607	1
Total (Acct. 400):	1,592,607	0	1,592,607	
Operation and Maintenance Expense (401-402):				
Derived	990,599		990,599	2
Total (Acct. 401-402):	990,599	0	990,599	
Depreciation Expense (403):				
Derived	194,058		194,058	3
Total (Acct. 403):	194,058	0	194,058	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	172,320		172,320	5
Total (Acct. 408):	172,320	0	172,320	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	235,630	0	235,630	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	57,102	0	57,102 11
Total (Acct. 419):	57,102	0	57,102
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		503,000	503,000 12
Contributed Plant - Electric			0 13
MISCELLANEOUS NONOPERATING INCOME	169	0	169 14
Total (Acct. 421):	169	503,000	503,169
TOTAL OTHER INCOME:	57,271	503,000	560,271

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		12,660	12,660 16
Depreciation Expense on Contributed Plant - Electric		18,034	18,034 17
NONE	0	0	0 18
Total (Acct. 426):	0	30,694	30,694
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	30,694	30,694

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	134,389		134,389 19
Total (Acct. 427):	134,389	0	134,389
Amortization of Debt Discount and Expense (428):			
NONE	17,227		17,227 20
Total (Acct. 428):	17,227	0	17,227
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	151,616	0	151,616
NET INCOME:	141,285	472,306	613,591
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,282,673	0	1,282,673 25
Total (Acct. 216):	1,282,673	0	1,282,673
Balance Transferred from Income (433):			
Derived	141,285	472,306	613,591 26
Total (Acct. 433):	141,285	472,306	613,591
Miscellaneous Credits to Surplus (434):			
MISCELLANEOUS CREDITS TO SURPLUS	0	1,057,271	1,057,271 27
Total (Acct. 434):	0	1,057,271	1,057,271
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,423,958	1,529,577	2,953,535

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	348,142	1,244,465	0	0	1,592,607	1
Less: interdepartmental sales	0	44,173	0	0	44,173	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	18	9			27	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	348,124	1,200,283	0	0	1,548,407	

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	44,893		44,893	1
Electric operating expenses	127,582		127,582	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		0	8
Electric utility plant accounts	18,028		18,028	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	190,503	0	190,503	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,440,448	7,163,852	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,665,841	2,997,449	2
Net Utility Plant	3,774,607	4,166,403	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	31,182	36,182	6
Special Funds (125)	1,261,745	331,231	7
Total Other Property and Investments	1,292,927	367,413	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,056,533	400,405	8
Temporary Cash Investments (132)	65,230	242,244	9
Notes Receivable (141)	10,116	0	10
Customer Accounts Receivable (142)	165,652	179,674	11
Other Accounts Receivable (143)	6,972	21,450	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	211,878	173,737	14
Materials and Supplies (150)	77,558	85,391	15
Prepayments (165)	2,644	2,644	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,596,583	1,105,545	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	75,203	31,116	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	36,951	0	20
Total Deferred Debits	112,154	31,116	
Total Assets and Other Debits	6,776,271	5,670,477	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	373,974	312,595	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,953,535	1,282,673	23
Total Proprietary Capital	3,327,509	1,595,268	
LONG-TERM DEBT			
Bonds (221)	3,126,450	1,268,750	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	190,000	1,107,500	26
Total Long-Term Debt	3,316,450	2,376,250	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	92,337	50,182	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	76,825	31
Interest Accrued (237)	18,300	10,292	32
Other Current and Accrued Liabilities (238)	19,780	12,650	33
Total Current and Accrued Liabilities	130,417	149,949	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,895	781	36
Total Deferred Credits	1,895	781	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	1,548,229	41
Total Liabilities and Other Credits	6,776,271	5,670,477	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,592,241	0	0	4,571,611	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,502,438	0	0	4,045,804	2
Utility Plant in Service - Contributed Plant (101.2)	1,041,029	0	0	510,200	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)	305,955			35,022	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	2,849,422	0	0	4,591,026	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	577,676	0	0	2,566,513	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	229,543	0	0	292,109	13
Total Accumulated Provision	807,219	0	0	2,858,622	
Net Utility Plant	2,042,203	0	0	1,732,404	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	541,617	2,455,832			2,997,449	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,174	159,884			194,058	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,135				2,135	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		6,209			6,209	10
Other credits (specify):						11
					0	12
Total credits	36,309	166,093	0	0	202,402	13
Debits during year						14
Book cost of plant retired	250	53,612			53,862	15
Cost of removal		1,800			1,800	16
Other debits (specify):						17
					0	18
Total debits	250	55,412	0	0	55,662	19
Balance end of year (110.1)	577,676	2,566,513	0	0	3,144,189	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	12,660	18,034			30,694	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	216,883	274,075			490,958	10
Total credits	229,543	292,109	0	0	521,652	11
Debits during year						12
Book cost of plant retired	0	0			0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	229,543	292,109	0	0	521,652	18
Composite Depreciation Rate?	No	No				19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	10,830				10,830	12,298	1
Other	1,249		60,067		61,316	67,681	2
Total Electric Utility					72,146	79,979	

Account	Total End of Year	Amount Prior Year	
Electric utility total	72,146	79,979	1
Water utility	5,412	5,412	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	77,558	85,391	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 BANS WATER	5,930	428	0	1
1999 BONDS WATER	1,619	428	13,890	2
2000 BANS ELECTRIC	9,678	428	0	3
2003 GO REFUNDING BONDS WATER	0	428	2,500	4
2003 REVENUE BONDS ELECTRIC	0	428	58,813	5
Total			75,203	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	312,595	1
Changes during year (explain):		
WATER DISTRIBUTION CONSTRUCTION	61,379	2
Balance end of year	<u>373,974</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)	
1999 REVENUE BONDS WATER	03/03/1999	05/01/2019	4.45%	1,226,450	1
2003 REVENUE BONDS ELECTRIC	08/01/2003	06/01/2023	4.13%	1,900,000	2
Total Bonds (Account 221):				3,126,450	

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)	
Other Long-Term Debt (224)					
2000 BANS ELECTRIC	07/01/2000	12/01/2004	5.30%	0	1
2003 GENERAL OBILIGATION DEBT	07/01/2003	07/01/2018	3.52%	190,000	2
1999 BANS WATER	11/01/1999	11/01/2004	4.75%	0	3
Total for Account 224				190,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	76,825	1
Accruals:		
Charged water department expense	58,887	2
Charged electric department expense	113,433	3
Charged sewer department expense	750	4
Other (explain):		
NONE		5
Total Accruals and other credits	173,070	
Taxes paid during year:		
County, state and local taxes	232,198	6
Social Security taxes	15,982	7
PSC Remainder Assessment	1,715	8
Other (explain):		
NONE		9
Total payments and other debits	249,895	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REV BONDS WATER-1999	4,746	62,848	58,094	9,500	1
GO REFUNDING BONDS WATER-2003		2,100		2,100	2
REV BONDS ELECTRIC-2003		30,995	24,295	6,700	3
Subtotal	4,746	95,943	82,389	18,300	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
BANS WATER - 1999	1,484	5,938	7,422	0	5
BANS ELECTRIC - 2000	4,062	32,508	36,570	0	6
Subtotal	5,546	38,446	43,992	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	10,292	134,389	126,381	18,300	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS-WATER	31,182	2
Total (Acct. 124):	31,182	
Special Funds (125):		
BOND REDEMPTION FUND-WATER	39,375	3
BOND RESERVE FUND-WATER	115,080	4
CONSTRUCTION ACCOUNT-WATER	24,635	5
DEPRECIATION ACCOUNT-WATER	5,071	6
BOND SINKING FUND-ELECTRIC	211,463	7
DEPRECIATION ACCOUNT-ELECTRIC	23,348	8
REDEMPTION ACCOUNT-ELECTRIC	2,458	9
CONSTRUCTION ACCOUNT-ELECTRIC	840,315	10
Total (Acct. 125):	1,261,745	
Notes Receivable (141):		
INTEREST RECEIVABLE-ELECTRIC	8,924	11
INTEREST RECEIVABLE-WATER	1,192	12
Total (Acct. 141):	10,116	
Customer Accounts Receivable (142):		
Water	17,866	13
Electric	147,786	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	165,652	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE-WATER	289	19
MISCELLANEOUS ACCOUNTS RECEIVABLE-ELECTRIC	6,683	20
Total (Acct. 143):	6,972	
Receivables from Municipality (145):		
ELECTRIC RECEIVABLE FROM TIF #11	131,445	21
WATER RECEIVABLE FROM TIF #11	80,433	22
Total (Acct. 145):	211,878	

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)	
Prepayments (165):		
PREPAID INSURANCE	2,644	23
Total (Acct. 165):	2,644	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):		0
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	36,951	25
Total (Acct. 183):	36,951	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):		0
Other Deferred Credits (253):		
PUBLIC BENEFITS	1,895	27
Total (Acct. 253):	1,895	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,498,171	4,053,607	0	0	5,551,778	1
Materials and Supplies	5,412	76,062	0	0	81,474	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	559,646	2,511,172	0	0	3,070,818	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	943,937	1,618,497	0	0	2,562,434	
Net Operating Income	131,548	104,082	0	0	235,630	7
Net Operating Income as a percent of						
Average Net Rate Base	13.94%	6.43%	N/A	N/A	9.20%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The water utility's new rates became effective January 2003.

5. Obligations incurred or assumed, excluding commercial paper.

The electric utility took out \$1,900,000 in revenue bonds for system improvements.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)**General footnotes**

Miscellaneous Nonoperating Income (421) - This includes \$500,000 from state for well which is currently under construction.

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

Account 183 - This consists of preliminary engineering for generation upgrades anticipated in 2004.

Signature Page (Page ii)**General footnotes**

ACCOUNTANTS' COMPILATION REPORT

New Lisbon Municipal Electric and Water Utility
New Lisbon, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the New Lisbon Municipal Electric and Water Utility, an enterprise fund of the City of New Lisbon as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

ss/
VIRCHOW, KRAUSE & COMPANY LLP

Madison, Wisconsin
January 15, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,038,029	510,200	0	0	0	1,548,229	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,038,029	510,200				1,548,229	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	271,636	185,016	1
Total Sales of Water	271,636	185,016	
Other Operating Revenues			
Forfeited Discounts (470)	533	358	2
Miscellaneous Service Revenues (471)	74,525	871	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,448	1,415	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	76,506	2,644	
Total Operating Revenues	348,142	187,660	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	7,235	7,272	8
Pumping Expenses (620-625)	15,557	18,922	9
Water Treatment Expenses (630-635)	9,562	974	10
Transmission and Distribution Expenses (640-655)	13,453	10,035	11
Customer Accounts Expenses (901-904)	37,991	26,550	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	39,735	52,339	14
Total Operation and Maintenance Expenses	123,533	116,092	
Other Operating Expenses			
Depreciation Expense (403)	34,174	46,596	15
Amortization Expense (404-407)		0	16
Taxes (408)	58,887	58,362	17
Total Other Operating Expenses	93,061	104,958	
Total Operating Expenses	216,594	221,050	
NET OPERATING INCOME	131,548	(33,390)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	449	18,894	91,763	4
Commercial	92	23,367	66,072	5
Industrial				6
Total Metered Sales to General Customers (461)	541	42,261	157,835	
Private Fire Protection Service (462)	10		11,736	7
Public Fire Protection Service (463)	1		93,476	8
Other Sales to Public Authorities (464)	18	1,208	8,589	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	570	43,469	271,636	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	93,476	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	93,476	
Forfeited Discounts (470):		
Customer late payment charges	533	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	533	
Miscellaneous Service Revenues (471):		
LOST REVENUE FROM STATE DELAY OF PRISON OPENING	74,525	7
Total Miscellaneous Service Revenues (471)	74,525	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,448	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,448	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	7,235	7,272	4
Total Source of Supply Expenses	7,235	7,272	
PUMPING EXPENSES			
Operation Labor (620)	6,798	3,079	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	4,803	6,149	7
Operation Supplies and Expenses (623)	3,956	9,625	8
Maintenance of Pumping Plant (625)	0	69	9
Total Pumping Expenses	15,557	18,922	
WATER TREATMENT EXPENSES			
Operation Labor (630)	461	0	10
Chemicals (631)	9,101	974	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	9,562	974	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	113	2,243	16
Maintenance of Mains (651)	5,521	4,984	17
Maintenance of Services (652)	3,352	2,157	18
Maintenance of Meters (653)	3,558	651	19
Maintenance of Hydrants (654)	909	0	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	13,453	10,035	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,336	1,020	22
Accounting and Collecting Labor (902)	23,848	20,512	23
Supplies and Expenses (903)	12,825	5,018	24
Uncollectible Accounts (904)	(18)	0	25
Total Customer Accounts Expenses	37,991	26,550	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	620	792	27
Office Supplies and Expenses (921)	2,808	4,769	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	8,541	13,849	30
Property Insurance (924)	4,623	3,917	31
Injuries and Damages (925)	923	7,950	32
Employee Pensions and Benefits (926)	21,443	16,445	33
Regulatory Commission Expenses (928)	318	3,273	34
Miscellaneous General Expenses (930)	459	1,344	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	39,735	52,339	
Total Operation and Maintenance Expenses	123,533	116,092	

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		56,041	56,041	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		754	685	2
Net property tax equivalent		55,287	55,356	
Social Security		3,366	2,799	3
PSC Remainder Assessment		234	207	4
Other (specify): NONE			0	5
Total tax expense		58,887	58,362	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209410				3
County tax rate	mills		6.303930				4
Local tax rate	mills		9.397300				5
School tax rate	mills		11.037800				6
Voc. school tax rate	mills		2.466900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.415340				10
Less: state credit	mills		1.231400				11
Net tax rate	mills		28.183940				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.397300				14
Combined School Tax Rate	mills		13.504700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.902000				17
Total Tax Rate	mills		29.415340				18
Ratio of Local and School Tax to Total	dec.		0.778573				19
Total tax net of state credit	mills		28.183940				20
Net Local and School Tax Rate	mills		21.943265				21
Utility Plant, Jan. 1	\$	2,592,241	2,592,241				22
Materials & Supplies	\$	5,412	5,412				23
Subtotal	\$	2,597,653	2,597,653				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,597,653	2,597,653				26
Assessment Ratio	dec.		0.973200				27
Assessed Value	\$	2,528,036	2,528,036				28
Net Local & School Rate	mills		21.943265				29
Tax Equiv. Computed for Current Year	\$	55,473	55,473				30
Tax Equivalent per 1994 PSC Report	\$	56,041					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	56,041					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	105,336	5,460	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	105,336	5,460	
PUMPING PLANT			
Land and Land Rights (320)	2,807		12
Structures and Improvements (321)	59,440		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,653		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	128,900	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	81		23
Total Water Treatment Plant	81	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			110,796 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	110,796
PUMPING PLANT			
Land and Land Rights (320)			2,807 12
Structures and Improvements (321)			59,440 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			66,653 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	128,900
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			81 23
Total Water Treatment Plant	0	0	81

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	125		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	452,424	2,340	26
Transmission and Distribution Mains (343)	1,482,120		27
Fire Mains (344)	0		28
Services (345)	83,107		29
Meters (346)	70,643	984	30
Hydrants (348)	166,234		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,254,653	3,324	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	300		35
Computer Equipment (391.1)	16,412		36
Transportation Equipment (392)	24,581		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	1,161		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	509		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	42,963	0	
Total utility plant in service directly assignable	2,531,933	8,784	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,531,933	8,784	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			125 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			454,764 26
Transmission and Distribution Mains (343)		(888,546)	593,574 27
Fire Mains (344)		0	0 28
Services (345)		(49,824)	33,283 29
Meters (346)	250		71,377 30
Hydrants (348)		(99,659)	66,575 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	250	(1,038,029)	1,219,698
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			300 35
Computer Equipment (391.1)			16,412 36
Transportation Equipment (392)			24,581 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			1,161 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			509 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	42,963
Total utility plant in service directly assignable	250	(1,038,029)	1,502,438
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	250	(1,038,029)	1,502,438

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		3,000	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	3,000	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	3,000	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	3,000	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		888,546	888,546 27
Fire Mains (344)		0	0 28
Services (345)		49,824	52,824 29
Meters (346)			0 30
Hydrants (348)		99,659	99,659 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1,038,029	1,041,029
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	1,038,029	1,041,029
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	1,038,029	1,041,029

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			3,736	3,736	1
February			3,781	3,781	2
March			4,114	4,114	3
April			3,890	3,890	4
May			4,830	4,830	5
June			4,616	4,616	6
July			4,948	4,948	7
August			5,009	5,009	8
September			4,083	4,083	9
October			4,325	4,325	10
November			3,670	3,670	11
December			3,593	3,593	12
Total annual pumpage	0	0	50,595	50,595	
Less: Water sold				43,469	13
Volume pumped but not sold				7,126	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				400	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				400	19
Volume pumped but unaccounted for				6,726	20
Percent of water lost				13%	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.)				286	23
Date of maximum: 7/30/2003					24
Cause of maximum:					25
Water leak and flushing line					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				61	26
Date of minimum: 1/20/2003					27
Total KWH used for pumping for the year				86,936	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
218 E BRIDGE STREET	2	290	12	150,000	No	1
12&16 WEST	3	170	12	150,000	Yes	2
ORANGE ROAD	5	75	24	150,000	Yes	3

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)	1
Identification	2	3	5	1
Location	218 BRIDGE STREET	12 & 16 WEST	ORANGE ROAD	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NW	LAYNE	5
Year Installed	1916	1952	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	125	200	325	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	US MOTOR	US MOTOR	10
Year Installed	1970	1952	1983	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	20	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CADWELL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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	D	2.000	582	0	0	0	582	1
M	D	3.000	200	0	0	0	200	2
M	D	4.000	1,368	0	0	0	1,368	3
A	D	6.000	5,887	0	0	0	5,887	4
M	D	6.000	21,512	0	0	0	21,512	5
P	D	6.000	2,052	0	0	0	2,052	6
M	D	8.000	11,294	0	0	0	11,294	7
P	D	8.000	6,601	0	0	0	6,601	8
M	D	10.000	8,932	0	0	0	8,932	9
P	D	10.000	6,708	0	0	0	6,708	10
M	D	16.000	3,967	0	0	0	3,967	11
P	D	16.000	220	0	0	0	220	12
Total Within Municipality			69,323	0	0	0	69,323	
Total Utility			69,323	0	0	0	69,323	

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	437	0	0	0	437		1
L	0.750	95	0	0	1	96		2
M	1.000	123	2	0	0	125		3
M	1.250	3	0	0	0	3		4
M	1.500	10	0	0	0	10		5
M	2.000	14	0	0	0	14		6
M	3.000	5	0	0	0	5		7
M	4.000	4	0	0	0	4		8
M	6.000	6	0	0	0	6		9
M	8.000	1	0	0	0	1		10
M	10.000	1	0	0	0	1		11
M	12.000	1	0	0	0	1		12
Total Utility		700	2	0	1	703	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	538	6	6	0	538	18	1
0.750	11	0	0	0	11	0	2
1.000	11	2	1	0	12	0	3
1.250	1	0	0	0	1	0	4
1.500	6	0	1	0	5	1	5
2.000	11	1	0	0	12	2	6
3.000	7	0	0	0	7	6	7
4.000	0	0	0	0	0	0	8
6.000	1	0	0	0	1	0	9
Total:	586	9	8	0	587	27	

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	452	65	0	0	9	12	538	1
0.750	1	6	0	0	2	2	11	2
1.000	0	8	0	0	3	1	12	3
1.250	0	1	0	0	0	0	1	4
1.500	0	4	0	0	1	0	5	5
2.000	0	8	0	0	3	1	12	6
3.000	0	4	0	0	2	1	7	7
4.000	0	0	0	0	0	0	0	8
6.000	0	1	0	0	0	0	1	9
Total:	453	97	0	0	20	17	587	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	103				103	2
Total Fire Hydrants	103	0	0	0	103	
Flushing Hydrants						
	12				12	3
Total Flushing Hydrants	12	0	0	0	12	

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: 50

Number of distribution system valves end of year: 133

Number of distribution valves operated during year: 20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Account 923 (Outside services employed) - The utility completed a rate study in 2002.

Account 623 (Operation Supplies and Expenses) - In prior years some chemical purchases were classified as supplies.

Account 631 (Chemicals) - The utility purchases chemicals on a cyclical basis and now accounts for all as chemicals.

Account 903 (Supplies and expenses) - The utility had a data conversion and additional software support (two different systems during year) in 2003.

Account 925 (Injuries and damages) - Proper allocation between accounts in 2003. In 2002 allocated too much to 925 and not enough to 924, in addition management changed the allocation between funds based on a property analysis.

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

General footnotes

Accounts 348, 345, and 343 - These were adjustments made to reclassify CIAC plant and close out account 271 per PSC order.

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

General footnotes

Accounts 345, 343, and 348 - These were adjustments made to reclassify CIAC plant and close out account 271 per PSC order.

Water Services (Page W-18)

General footnotes

Additions of services were financed by customers.

Explain all reported Adjustments.

Adjustment of 1 was to correct count to actual.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,233,615	1,188,317	1
Total Sales of Electricity	1,233,615	1,188,317	
Other Operating Revenues			
Forfeited Discounts (450)	3,105	2,914	2
Miscellaneous Service Revenues (451)	2,921	7,682	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)	4,824	323	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	10,850	10,919	
Total Operating Revenues	1,244,465	1,199,236	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	615,993	580,558	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	100,031	98,688	11
Customer Accounts Expenses (901-904)	39,767	27,075	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	111,275	82,651	14
Total Operation and Maintenance Expenses	867,066	788,972	
Other Expenses			
Depreciation Expense (403)	159,884	176,605	15
Amortization Expense (404-407)		0	16
Taxes (408)	113,433	100,143	17
Total Other Expenses	273,317	276,748	
Total Operating Expenses	1,140,383	1,065,720	
NET OPERATING INCOME	104,082	133,516	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,105	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,105	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	2,921	3
Total Miscellaneous Service Revenues (451)	2,921	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	4,824	7
Total Other Electric Revenues (456)	4,824	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)		0	1
Fuel (501)		0	2
Operation Supplies and Expenses (502)		0	3
Steam from Other Sources (503)		0	4
Steam Transferred -- Credit (504)		0	5
Maintenance of Steam Production Plant (506)		0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)		0	7
Water for Power (531)		0	8
Operation Supplies and Expenses (532)		0	9
Maintenance of Hydraulic Production Plant (535)		0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	4,017	0	11
Fuel (539)	9,826	9,990	12
Operation Supplies and Expenses (540)	2,836	3,571	13
Maintenance of Other Power Production Plant (543)	59,060	37,199	14
Total Other Power Generation Expenses	75,739	50,760	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	540,254	529,798	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	540,254	529,798	
Total Power Production Expenses	615,993	580,558	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)		0	17
Operation Supplies and Expenses (551)		0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)		0	21
Line and Station Supplies and Expenses (562)	8,298	6,142	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)		0	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	10,671	4,143	27
Maintenance of Lines (572)	61,017	80,417	28
Maintenance of Line Transformers (573)	5,620	1,947	29
Maintenance of Street Lighting and Signal Systems (574)	7,106	2,780	30
Maintenance of Meters (575)	7,319	3,259	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	100,031	98,688	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,909	1,146	33
Accounting and Collecting Labor (902)	23,848	20,512	34
Supplies and Expenses (903)	14,019	5,417	35
Uncollectible Accounts (904)	(9)	0	36
Total Customer Accounts Expenses	39,767	27,075	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,123	816	38
Office Supplies and Expenses (921)	5,251	6,000	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	24,587	25,430	41
Property Insurance (924)	13,586	3,917	42
Injuries and Damages (925)	2,769	7,950	43
Employee Pensions and Benefits (926)	55,387	35,548	44
Regulatory Commission Expenses (928)	60	0	45
Miscellaneous General Expenses (930)	3,512	2,953	46
Transportation Expenses (933)		37	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	111,275	82,651	
Total Operation and Maintenance Expenses	867,066	788,972	

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		99,336	88,157	1
Social Security		12,616	10,787	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment		1,481	1,199	4
Other (specify): NONE			0	5
Total tax expense		113,433	100,143	

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			Juneau				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.209410				2
County tax rate	mills		6.303930				3
Local tax rate	mills		9.397300				4
School tax rate	mills		11.037800				5
Voc. school tax rate	mills		2.466900				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		29.415340				9
Less: state credit	mills		1.231400				10
Net tax rate	mills		28.183940				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.397300				12
Combined School Tax Rate	mills		13.504700				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		22.902000				15
Total Tax Rate	mills		29.415340				16
Ratio of Local and School Tax to Total	dec.		0.778573				17
Total tax net of state credit	mills		28.183940				18
Net Local and School Tax Rate	mills		21.943265				19
Utility Plant, Jan. 1	\$	4,571,611	4,571,611				20
Materials & Supplies	\$	79,979	79,979				21
Subtotal	\$	4,651,590	4,651,590				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	4,651,590	4,651,590				24
Assessment Ratio	dec.		0.973200				25
Assessed Value	\$	4,526,927	4,526,927				26
Net Local & School Rate	mills		21.943265				27
Tax Equiv. Computed for Current Year	\$	99,336	99,336				28
Tax Equivalent per 1994 PSC Report	\$	54,471					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	99,336					31

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	130,284		18
Structures and Improvements (341)	49,133		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	665,212		21
Generators (344)	317,608		22
Accessory Electric Equipment (345)	8,360		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	1,170,597	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			130,284 18
Structures and Improvements (341)			49,133 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			665,212 21
Generators (344)	33,502		284,106 22
Accessory Electric Equipment (345)			8,360 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	33,502	0	1,137,095

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)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	120		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,052,623		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	187,396	948	38
Overhead Conductors and Devices (365)	568,198		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	437,490	1,231	41
Line Transformers (368)	402,264	8,868	42
Services (369)	153,941	23,358	43
Meters (370)	71,873	3,600	44
Installations on Customers' Premises (371)	500		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	49,192		47
Total Distribution Plant	2,923,597	38,005	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	159,540		49
Office Furniture and Equipment (391)	35,523		50
Computer Equipment (391.1)	28,613		51
Transportation Equipment (392)	232,706		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	20,741		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			120 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,052,623 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	200	(49,511)	138,633 38
Overhead Conductors and Devices (365)		(122,793)	445,405 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	200	(139,773)	298,748 41
Line Transformers (368)	6,410	(96,243)	308,479 42
Services (369)	3,300	(101,880)	72,119 43
Meters (370)			75,473 44
Installations on Customers' Premises (371)			500 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			49,192 47
Total Distribution Plant	10,110	(510,200)	2,441,292
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			159,540 49
Office Furniture and Equipment (391)			35,523 50
Computer Equipment (391.1)			28,613 51
Transportation Equipment (392)	10,000		222,706 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			20,741 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)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	294	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	477,417	0
Total utility plant in service directly assignable	4,571,611	38,005
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	4,571,611	38,005

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			294 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	10,000	0	467,417
Total utility plant in service directly assignable	53,612	(510,200)	4,045,804
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	53,612	(510,200)	4,045,804

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		49,511	49,511 38
Overhead Conductors and Devices (365)		122,793	122,793 39
Underground Conduit (366)		0	0 40
Underground Conductors and Devices (367)		139,773	139,773 41
Line Transformers (368)		96,243	96,243 42
Services (369)		101,880	101,880 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
Total Distribution Plant	0	510,200	510,200
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	510,200	510,200
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	510,200	510,200

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.50	18.80	1
7.2/12.5 kV (12kV)		1.50	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,341	Thursday	01/30/2003	00:00	1,842	1
February	02	3,821	Friday	02/07/2003	00:00	1,843	2
March	03	3,641	Tuesday	03/04/2003	00:00	1,849	3
April	04	3,507	Thursday	04/03/2003	00:00	1,716	4
May	05	3,308	Wednesday	05/28/2003	00:00	1,640	5
June	06	4,231	Wednesday	06/25/2003	00:00	1,705	6
July	07	4,040	Monday	07/07/2003	00:00	1,864	7
August	08	4,348	Wednesday	08/20/2003	00:00	1,848	8
September	09	3,929	Tuesday	09/09/2003	00:00	2,150	9
October	10	3,310	Tuesday	10/28/2003	00:00	1,676	10
November	11	2,666	Thursday	11/13/2003	00:00	1,696	11
December	12	3,687	Friday	12/12/2003	00:00	1,888	12
Total		44,829				21,717	

System Name NEW LISBON

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)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	220	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	220	7
Purchases	21,717	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	21,937	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	20,637	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	20,637	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,300	27
Total Energy Losses	1,300	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.9261%	29
Total Disposition of Energy	21,937	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	656	5,164	1
Total Sales for Residential Sales		656	5,164	
Commercial & Industrial				
SMALL POWER	CP-1	18	5,674	2
LARGE POWER	CP-2	6	6,008	3
COMMERCIAL	GS-1	122	2,380	4
INTERDEPARTMENTAL	GS-1	29	1,048	5
Total Sales for Commercial & Industrial		175	15,110	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	363	6
Total Sales for Public Street & Highway Lighting		1	363	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		832	20,637	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		340,224	21,308	361,532	1
0	0	340,224	21,308	361,532	
15,809	19,761	262,155	23,967	286,122	2
19,366	22,889	318,525	25,165	343,690	3
		152,815	9,885	162,700	4
		40,186	3,987	44,173	5
35,175	42,650	773,681	63,004	836,685	
		34,634	764	35,398	6
0	0	34,634	764	35,398	
				0	7
0	0	0	0	0	
35,175	42,650	1,148,539	85,076	1,233,615	

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				1
Point of Delivery	NEW LISBON				2
Type of Power Purchased (firm, dump, etc.)	NON-FIRM				3
Voltage at Which Delivered	67,000				4
Point of Metering	West Side Substation				5
Total of 12 Monthly Maximum Demands -- kW	45,028				6
Average load factor	66.0685%				7
Total Cost of Purchased Power	529,798				8
Average cost per kWh	0.0244				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,842				12
February	1,843				13
March	1,849				14
April	1,716				15
May	1,640				16
June	1,705				17
July	1,864				18
August	1,848				19
September	2,150				20
October	1,676				21
November	1,696				22
December	1,888				23
Total kWh (000)	21,717	0			24

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

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	220	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	23	10
Date of Such Maximum	7/2/2003	11
Number of Hours Generators Operated	19	12
Maximum Continuous or Dependable Capacity--kW	4,500	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	54	17
February	4	18
March	6	19
April	17	20
May	1	21
June	1	22
July	43	23
August	86	24
September	0	25
October	0	26
November	8	27
December	0	28
Total kWh (000)	220	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	394	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	187	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	GENERATOR			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	220			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
Load Factor				9
Maximum Net Generation in Any One Day	23			10
Date of Such Maximum	07/02/2003			11
Number of Hours Generators Operated	19			12
Maximum Continuous or Dependable Capacity--kW	4,500			13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)	0.0000			16
Monthly Net Generation --- kWh (000):				
January	54			17
February	4			18
March	6			19
April	17			20
May	1			21
June	1			22
July	43			23
August	86			24
September	0			25
October	0			26
November	8			27
December	0			28
Total kWh (000)	220			29
Gas Consumed--Therms	0			30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	394			32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	187			36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?	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
Total							<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)	1	
GENERATOR	5		RECIP	FAIRBANK MORSE		3,360	1	
GENERATOR	2		RECIP	FAIRBANK MORSE		1,920	2	
NONE								3
Total						<u><u>5,280</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.

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

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)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	EASTSIDE	EASTSIDE 2	WESTSIDE	1
Voltage--High Side	67,000	67,000	67,000	2
Voltage--Low Side	4,160	7,200	4,160	3
Num. Main Transformers in Operation	1	1	1	4
Capacity of Transformers in kVA	3,750	7,500	5,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				8
				9
Kwh Output				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					14
Voltage--High Side					15
Voltage--Low Side					16
Num. of Main Transformers in Operation					17
Capacity of Transformers in kVA					18
Number of Spare Transformers on Hand					19
15-Minute Maximum Demand in kW					20
Dt and Hr of Such Maximum Demand					21
					22
Kwh Output					23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					24
Voltage--High Side					25
Voltage--Low Side					26
Num. of Main Transformers in Operation					27
Capacity of Transformers in kVA					28
Number of Spare Transformers on Hand					29
15-Minute Maximum Demand in kW					30
Dt and Hr of Such Maximum Demand					31
					32
Kwh Output					33

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	911	315	30,663	1
Acquired during year	12	5	2,475	2
Total	923	320	33,138	3
Retired during year	12	109	2,800	4
Sales, transfers or adjustments increase (decrease)		0	0	5
Number end of year	911	211	30,338	6
Number end of year accounted for as follows:				7
In customers' use	860	178	27,664	8
In utility's use	5	9	1,100	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	46	24	1,574	12
Total end of year	911	211	30,338	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	18	13,800	1
Sodium Vapor	100	148	71,248	2
Sodium Vapor	250	90	98,544	3
Total		256	183,592	
Ornamental				
Sodium Vapor	100	15	6,570	4
Total		15	6,570	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

General footnotes

Account 926 (Employee pensions and benefits) - Health insurance premiums increased and one utility employee changed from single to family coverage.

Account 924 and 925 (Injuries and Damages) - Proper allocation between accounts in 2003. In 2002, too much was allocated to account 925.

Account 920 (Administrative and General Salaries) - Increase due to additional labor with full-time city administrator for a full year.

Account 571 (Electric operation & maintenance expenses) - Increase due to additional labor as the utility staff has started using detailed time sheets to code time.

Account 903 (Supplies and expenses) - Increase due to data conversion and additional software support (two different systems during year) in 2003.

Account 543 (Maintenance of other power production plant) - Increase due to additional labor based on detailed labor analysis and additional maintenance as generators aged (parts and outside services).

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

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

The utility does not provide service outside the municipality.

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

General footnotes

Accounts 367, 368, 364, 365 and 369 - These were adjustments made to reclassify CIAC plant and close out account 271 per PSC order.

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

General footnotes

Accounts 367, 368, 364, 365 and 369 - These were adjustments made to reclassify CIAC plant and close out account 271 per PSC order.

Sales of Electricity by Rate Schedule (Page E-14)

General footnotes

Street Lighting - During 2003 the utility discovered a billing error. The city was backbilled to correct street lighting in 2002 for approximately \$9,700 and 173,000 KWH.
