



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BOSCOBEL MUNICIPAL UTILITIES

Principal Office: 1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

For the Year Ended: DECEMBER 31, 2003

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BOSCOBEL MUNICIPAL UTILITIES

Utility Address: 1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ARLIE HARRIS

Title: CITY ADMINISTRATOR

Office Address:

1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002

Fax Number: (608) 375 - 4750

E-mail Address: aharris@wppisys.org

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: LIONEL SCHLUMP

Title: PRESIDENT OF UTILITY COMMITTEE

Office Address:

1006 WISCONSIN AVE
BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002

Fax Number: (608) 375 - 4750

E-mail Address:

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

Date of most recent audit report: 2/13/2004

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2003

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MICHAEL REYNOLDS

Title: CITY ENGINEER/DIRECTOR OF PUBLIC WORKS

Office Address:

1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002

Fax Number: (608) 375 - 4750

E-mail Address: mreynolds@wppisys.org

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

- MR JEFF HANKE
 - MR PETER HUIBREGTSE
 - MR JOHN MCNAMEE
 - MR MIKE REYNOLDS
 - MR LIONEL SCHLUMP, PRESIDENT
 - MR JERRY WAGNER
 - MR ED WALTZ
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,684,073	2,684,580	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,236,459	2,188,280	2
Depreciation Expense (403)	185,652	187,724	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	142,959	140,946	5
Total Operating Expenses	2,565,070	2,516,950	
Net Operating Income	119,003	167,630	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	119,003	167,630	
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)	18,021	24,888	10
Miscellaneous Nonoperating Income (421)	539	0	11
Total Other Income	18,560	24,888	
Total Income	137,563	192,518	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	15,581	0	13
Total Miscellaneous Income Deductions	15,581	0	
Income Before Interest Charges	121,982	192,518	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,223	47,836	14
Amortization of Debt Discount and Expense (428)	3,782	3,782	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	41,005	51,618	
Net Income	80,977	140,900	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,818,062	2,640,796	20
Balance Transferred from Income (433)	80,977	140,900	21
Miscellaneous Credits to Surplus (434)	732,331	36,366	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)	3,631,370	2,818,062	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,684,073		2,684,073	1
Total (Acct. 400):	2,684,073	0	2,684,073	
Operation and Maintenance Expense (401-402):				
Derived	2,236,459		2,236,459	2
Total (Acct. 401-402):	2,236,459	0	2,236,459	
Depreciation Expense (403):				
Derived	185,652		185,652	3
Total (Acct. 403):	185,652	0	185,652	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	142,959		142,959	5
Total (Acct. 408):	142,959	0	142,959	
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:	119,003	0	119,003	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST EARNED ON TEMPORARY INVESTMENTS ANI	18,021	0	18,021 11
Total (Acct. 419):	18,021	0	18,021
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]		0 12
Contributed Plant - Electric	[REDACTED]	539	539 13
NONE	0	0	0 14
Total (Acct. 421):	0	539	539
TOTAL OTHER INCOME:	18,021	539	18,560

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	5,734	5,734 16
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	9,847	9,847 17
NONE	0	0	0 18
Total (Acct. 426):	0	15,581	15,581
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	15,581	15,581

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	37,223	[REDACTED]	37,223 19
Total (Acct. 427):	37,223	0	37,223
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	3,782	[REDACTED]	3,782 20
Total (Acct. 428):	3,782	0	3,782
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	41,005	0	41,005
NET INCOME:	96,019	(15,042)	80,977
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,818,062	0	2,818,062 25
Total (Acct. 216):	2,818,062	0	2,818,062
Balance Transferred from Income (433):			
Derived	96,019	(15,042)	80,977 26
Total (Acct. 433):	96,019	(15,042)	80,977
Miscellaneous Credits to Surplus (434):			
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105-ELEC	0	257,677	257,677 27
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105-WAT	0	474,654	474,654 28
Total (Acct. 434):	0	732,331	732,331
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,914,081	717,289	3,631,370

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	386,949	2,297,124	0	0	2,684,073	1
Less: interdepartmental sales	0	15,850	0	0	15,850	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	386,949	2,281,274	0	0	2,668,223	

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	65,702		65,702	1
Electric operating expenses	130,216		130,216	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	5,627		5,627	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	201,545	0	201,545	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,490,933	6,436,966	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,181,572	2,983,846	2
Net Utility Plant	3,309,361	3,453,120	
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)	0	0	6
Special Funds (125)	703,560	661,458	7
Total Other Property and Investments	703,560	661,458	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	468,502	436,067	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	229,491	229,544	11
Other Accounts Receivable (143)	11,486	8,316	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	30,463	44,616	14
Materials and Supplies (150)	76,990	71,547	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	816,932	790,090	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,918	16,700	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	12,918	16,700	
Total Assets and Other Debits	4,842,771	4,921,368	

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)	205,879	205,879	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,631,370	2,818,062	23
Total Proprietary Capital	3,837,249	3,023,941	
LONG-TERM DEBT			
Bonds (221)	662,392	853,442	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	662,392	853,442	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	154,720	141,446	28
Payables to Municipality (233)	13,526	8,664	29
Customer Deposits (235)	2,684	2,299	30
Taxes Accrued (236)	134,349	126,600	31
Interest Accrued (237)	7,169	9,914	32
Other Current and Accrued Liabilities (238)	3,870	4,370	33
Total Current and Accrued Liabilities	316,318	293,293	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	26,812	18,361	36
Total Deferred Credits	26,812	18,361	
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	732,331	41
Total Liabilities and Other Credits	4,842,771	4,921,368	

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	3,268,962	0	0	3,168,004	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)	2,829,214	0	0	2,928,848	2
Utility Plant in Service - Contributed Plant (101.2)	474,655	0	0	258,216	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,303,869	0	0	3,187,064	
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)	748,561	0	0	2,122,885	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	123,615	0	0	186,511	13
Total Accumulated Provision	872,176	0	0	2,309,396	
Net Utility Plant	2,431,693	0	0	877,668	

**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)	811,852	2,171,994			2,983,846	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,797	128,855			185,652	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,067				4,067	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	60,864	128,855	0	0	189,719	13
Debits during year						14
Book cost of plant retired	6,274	1,300			7,574	15
Cost of removal					0	16
Other debits (specify):						17
Est. deprec on contrib plnt 1/1/03	117,881	176,664			294,545	18
Total debits	124,155	177,964	0	0	302,119	19
Balance end of year (110.1)	748,561	2,122,885	0	0	2,871,446	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)	5,734	9,847			15,581	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	117,881	176,664			294,545	10
Total credits	123,615	186,511	0	0	310,126	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)	123,615	186,511	0	0	310,126	18
Composite Depreciation Rate?	No	No				19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			67,359		67,359	61,751	2
Total Electric Utility					67,359	61,751	

Account	Total End of Year	Amount Prior Year	
Electric utility total	67,359	61,751	1
Water utility	9,631	9,796	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	76,990	71,547	

**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)				
1991 ISSUE	2,000	428	0	1
1993 ISSUE	1,676	428	11,730	2
1998 ISSUE	106	428	1,188	3
Total			12,918	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	205,879	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>205,879</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 REFUNDING BONDS	07/07/1991	10/01/2003	6.80%	0	1
1998 REFUNDING BONDS	11/30/1998	10/01/2008	4.34%	250,764	2
1993 JOINT REFUNDING BOND 1979 ISSUE	11/30/1998	10/01/2006	4.28%	411,628	3
Total Bonds (Account 221):				662,392	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	126,600	1
Accruals:		
Charged water department expense	65,602	2
Charged electric department expense	77,357	3
Charged sewer department expense	1,421	4
Other (explain):		
NONE		5
Total Accruals and other credits	144,380	
Taxes paid during year:		
County, state and local taxes	111,871	6
Social Security taxes	19,670	7
PSC Remainder Assessment	3,335	8
Other (explain):		
WISCONSIN LICENSE FEE	1,755	9
Total payments and other debits	136,631	
Balance end of year	134,349	

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)					
1991 REFUNDING	1,734	5,201	6,935	0	1
1998 REFUNDING JOINT ELECTRIC AND WATERWORKS	3,505	13,207	14,021	2,691	2
1998 REFUNDING WATERWORKS	4,675	18,815	19,012	4,478	3
Subtotal	9,914	37,223	39,968	7,169	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	9,914	37,223	39,968	7,169	

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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND DEPRECIATION FUNDS	508,368	3
BOND REDEMPTION AND RESERVE FUNDS	195,192	4
Total (Acct. 125):	703,560	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,569	6
Electric	198,141	7
Sewer (Regulated)		8
Other (specify):		
ACCOUNTS RECEIVABLE TAX ROLL RELATED	1,781	9
Total (Acct. 142):	229,491	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS WATER RECEIVABLES	928	12
MISCELLANEOUS ELECTRIC RECEIVABLES FOR SERVICE EXTENSIONS AND SUNDRY	10,558	13
Total (Acct. 143):	11,486	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION AND AMOUNTS DUE FROM PRIOR YEARS	12,238	14
DUE FROM SEWER UTILITY FOR METER EXPENSES	14,781	15
MISCELLANEOUS EXPENSES DUE FROM OTHER FUNDS	3,444	16
Total (Acct. 145):	30,463	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FOR PRIOR PERIODS OPERATING EXPENSES	13,526	20
Total (Acct. 233):	13,526	
Other Deferred Credits (253):		
PUBLIC BENEFITS CHARGES AWAITING APPLICATION	26,812	21
Total (Acct. 253):	26,812	

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)	2,811,761	2,919,587	0	0	5,731,348	1
Materials and Supplies	9,713	64,555	0	0	74,268	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	780,206	2,147,439	0	0	2,927,645	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	2,041,268	836,703	0	0	2,877,971	
Net Operating Income	103,983	15,020	0	0	119,003	7
Net Operating Income as a percent of						
Average Net Rate Base	5.09%	1.80%	N/A	N/A	4.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

Other debits are to reclass beginning accumulated depreciation related to utility plant financed by capital contributions.

Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

General footnotes

Other credits are to reclass beginning accumulated depreciation related to utility plant financed by capital contributions.

Signature Page (Page ii)

General footnotes

Vig & Associates, LLC Letterhead)

To the Mayor and Members of the
Council of the City of Boscobel
Boscobel, Wisconsin 53805

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

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

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

Vig & Associates, LLC
April 20, 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	474,654	257,677	0	0	0	732,331	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105	474,654	257,677				732,331	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)	381,146	386,201	1
Total Sales of Water	381,146	386,201	
Other Operating Revenues			
Forfeited Discounts (470)	0	721	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,803	5,256	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	5,803	5,977	
Total Operating Revenues	386,949	392,178	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	17,373	16,029	9
Water Treatment Expenses (630-635)	5,666	8,805	10
Transmission and Distribution Expenses (640-655)	32,347	33,708	11
Customer Accounts Expenses (901-904)	19,417	19,682	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	85,764	82,083	14
Total Operation and Maintenance Expenses	160,567	160,307	
Other Operating Expenses			
Depreciation Expense (403)	56,797	61,528	15
Amortization Expense (404-407)		0	16
Taxes (408)	65,602	64,441	17
Total Other Operating Expenses	122,399	125,969	
Total Operating Expenses	282,966	286,276	
NET OPERATING INCOME	103,983	105,902	

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	1,039	51,157	157,023	4
Commercial	173	19,793	48,212	5
Industrial				6
Total Metered Sales to General Customers (461)	1,212	70,950	205,235	
Private Fire Protection Service (462)	9		5,445	7
Public Fire Protection Service (463)	1		132,001	8
Other Sales to Public Authorities (464)	38	22,526	38,465	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,260	93,476	381,146	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	132,001	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)	132,001	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	4,808	10
Other (specify): RECONNECT CHARGES	665	11
METER REPAIR	192	12
MISCELLANEOUS ITEMS	138	13
Total Other Water Revenues (474)	5,803	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	679	456	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	16,046	15,339	7
Operation Supplies and Expenses (623)		234	8
Maintenance of Pumping Plant (625)	648	0	9
Total Pumping Expenses	17,373	16,029	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	3,206	3,495	11
Operation Supplies and Expenses (632)	2,460	5,310	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	5,666	8,805	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	14,805	12,053	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	718	127	16
Maintenance of Mains (651)	7,891	13,012	17
Maintenance of Services (652)	2,083	3,271	18
Maintenance of Meters (653)	3,162	2,201	19
Maintenance of Hydrants (654)	3,688	3,044	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	32,347	33,708	

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)	1,322	1,350	22
Accounting and Collecting Labor (902)	16,242	15,761	23
Supplies and Expenses (903)	1,853	2,571	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	19,417	19,682	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	16,180	15,536	27
Office Supplies and Expenses (921)	15,549	16,115	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,108	7,104	30
Property Insurance (924)	6,390	4,813	31
Injuries and Damages (925)	3,787	3,631	32
Employee Pensions and Benefits (926)	34,230	30,096	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,340	1,026	35
Transportation Expenses (933)	1,763	2,902	36
Maintenance of General Plant (935)	1,417	860	37
Total Administrative and General Expenses	85,764	82,083	
Total Operation and Maintenance Expenses	160,567	160,307	

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		59,551	59,312	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,421	1,483	2
Net property tax equivalent		58,130	57,829	
Social Security		6,138	5,687	3
PSC Remainder Assessment		1,334	925	4
Other (specify): NONE			0	5
Total tax expense		65,602	64,441	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226641				3
County tax rate	mills		4.560156				4
Local tax rate	mills		10.261644				5
School tax rate	mills		9.320085				6
Voc. school tax rate	mills		2.112033				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.480559				10
Less: state credit	mills		1.346786				11
Net tax rate	mills		25.133773				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.261644				14
Combined School Tax Rate	mills		11.432118				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.693762				17
Total Tax Rate	mills		26.480559				18
Ratio of Local and School Tax to Total	dec.		0.819234				19
Total tax net of state credit	mills		25.133773				20
Net Local and School Tax Rate	mills		20.590430				21
Utility Plant, Jan. 1	\$	3,268,962	3,268,962				22
Materials & Supplies	\$	9,796	9,796				23
Subtotal	\$	3,278,758	3,278,758				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,278,758	3,278,758				26
Assessment Ratio	dec.		0.882088				27
Assessed Value	\$	2,892,153	2,892,153				28
Net Local & School Rate	mills		20.590430				29
Tax Equiv. Computed for Current Year	\$	59,551	59,551				30
Tax Equivalent per 1994 PSC Report	\$	50,896					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	59,551					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)	14,285		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)	87,293		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	101,578	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	194,248		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	26,545		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	100,096		17
Diesel Pumping Equipment (326)	3,415		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	324,304	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,920		23
Total Water Treatment Plant	12,920	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)			14,285	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)			87,293	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	101,578	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			194,248	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			26,545	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			100,096	17
Diesel Pumping Equipment (326)			3,415	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	324,304	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,920	23
Total Water Treatment Plant	0	0	12,920	

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)	1,346		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	627,841		26
Transmission and Distribution Mains (343)	1,411,029	22,127	27
Fire Mains (344)	3,428		28
Services (345)	307,059	4,788	29
Meters (346)	156,513	11,866	30
Hydrants (348)	185,800	2,400	31
Other Transmission and Distribution Plant (349)	302		32
Total Transmission and Distribution Plant	2,693,318	41,181	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,504		34
Office Furniture and Equipment (391)	5,404		35
Computer Equipment (391.1)	4,542		36
Transportation Equipment (392)	44,428		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,833		39
Laboratory Equipment (395)	602		40
Power Operated Equipment (396)	61,626		41
Communication Equipment (397)	2,903		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	136,842	0	
Total utility plant in service directly assignable	3,268,962	41,181	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,268,962	41,181	

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)			1,346 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			627,841 26
Transmission and Distribution Mains (343)	3,024	(334,324)	1,095,808 27
Fire Mains (344)			3,428 28
Services (345)	1,000	(99,769)	211,078 29
Meters (346)	1,500		166,879 30
Hydrants (348)	750	(40,562)	146,888 31
Other Transmission and Distribution Plant (349)			302 32
Total Transmission and Distribution Plant	6,274	(474,655)	2,253,570
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,504 34
Office Furniture and Equipment (391)			5,404 35
Computer Equipment (391.1)			4,542 36
Transportation Equipment (392)			44,428 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,833 39
Laboratory Equipment (395)			602 40
Power Operated Equipment (396)			61,626 41
Communication Equipment (397)			2,903 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	136,842
Total utility plant in service directly assignable	6,274	(474,655)	2,829,214
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,274	(474,655)	2,829,214

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
Total Transmission and Distribution Plant	0	0
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	0
Common Utility Plant Allocated to Water Department		46
Total utility plant in service	0	0

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)		334,324	334,324 27
Fire Mains (344)			0 28
Services (345)		99,769	99,769 29
Meters (346)			0 30
Hydrants (348)		40,562	40,562 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	474,655	474,655
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	474,655	474,655
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	474,655	474,655

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			8,232	8,232	1
February			7,601	7,601	2
March			8,041	8,041	3
April			8,352	8,352	4
May			9,828	9,828	5
June			9,673	9,673	6
July			9,842	9,842	7
August			11,040	11,040	8
September			9,113	9,113	9
October			8,754	8,754	10
November			7,710	7,710	11
December			8,476	8,476	12
Total annual pumpage	0	0	106,662	106,662	
Less: Water sold				93,476	13
Volume pumped but not sold				13,186	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				6,450	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,450	19
Volume pumped but unaccounted for				6,736	20
Percent of water lost				6%	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.)				492	23
Date of maximum: 5/4/2003					24
Cause of maximum:					25
Filling municipal swimming pool					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				135	26
Date of minimum: 12/25/2003					27
Total KWH used for pumping for the year				245,934	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)	
PARK STREET	2	715	16	1	No	1
WISCONSIN AVENUE	3	80	16	720,000	Yes	2
AIRPORT ROAD	4	120	16	1,080,000	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	4	1
Location	PARK STREET	WISCONSIN AVENUE	AIRPORT ROAD	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	BARKER PEERLESS	NATIONAL PUMP	5
Year Installed	1956	1972	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	500	750	8
Pump Motor or Standby Engine Mfr	A.O. SMITHWAY	US MOTORS	US MOTORS	10
Year Installed	1956	1972	1984	11
Type	OTHER	OTHER	OTHER	12
Horsepower	60	50	20	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	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1939	1984	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	155	35	215	6
Total capacity in gallons (actual)	200,000	500,000	400,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.250	637	0	100	0	537	1
P	D	1.250	0	0	0	0	0	2
M	D	1.500	60	0	0	0	60	3
M	D	2.000	125	0	0	0	125	4
M	D	4.000	4,385	0	0	0	4,385	5
P	D	4.000	424	410	0	0	834	6
M	D	6.000	36,068	0	572	0	35,496	7
P	D	6.000	36,397	160	0	0	36,557	8
M	D	8.000	11,429	0	0	0	11,429	9
P	D	8.000	21,615	572	0	0	22,187	10
M	D	10.000	3,497	0	0	0	3,497	11
M	D	12.000	2,430	0	0	0	2,430	12
P	D	12.000	11,618	0	0	0	11,618	13
M	D	14.000	1,287	0	0	0	1,287	14
M	D	16.000	558	0	0	0	558	15
P	D	16.000	1,115	0	0	0	1,115	16
Total Within Municipality			131,645	1,142	672	0	132,115	
Total Utility			131,645	1,142	672	0	132,115	

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	881	0	10	0	871	34	1
P	0.750	3	0	0	0	3		2
P	1.000	4	0	0	0	4		3
M	1.000	462	10	0	0	472	114	4
P	1.250	2	0	0	0	2		5
M	1.250	3	0	0	0	3		6
P	1.500	4	0	0	0	4		7
M	1.500	14	0	0	0	14		8
P	2.000	10	0	0	0	10		9
M	2.000	18	0	0	0	18		10
M	3.000	3	0	0	0	3		11
P	4.000	3	1	0	0	4		12
M	4.000	3	0	1	0	2		13
M	6.000	1	0	0	0	1		14
P	6.000	3	0	0	0	3		15
M	8.000	1	0	0	0	1		16
P	8.000	1	0	0	0	1		17
P	12.000	1	0	0	0	1		18
Total Utility		1,417	11	11	0	1,417	148	

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	1,210	120	53	0	1,277	104	1
0.750	21	0	0	0	21	1	2
1.000	32	4	2	0	34	10	3
1.250	6	0	3	0	3	0	4
1.500	21	1	0	0	22	1	5
2.000	10	1	2	0	9	1	6
3.000	4	0	0	0	4	0	7
4.000	1	0	0	0	1	0	8
6.000	2	0	0	0	2	2	9
Total:	1,307	126	60	0	1,373	119	

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	1,018	122	0	17	0	120	1,277	1
0.750	17	3	0	1	0	0	21	2
1.000	4	23	0	4	0	3	34	3
1.250	0	2	0	1	0	0	3	4
1.500	0	18	0	4	0	0	22	5
2.000	0	3	0	6	0	0	9	6
3.000	0	1	0	3	0	0	4	7
4.000	0	1	0	0	0	0	1	8
6.000	0	0	0	2	0	0	2	9
Total:	1,039	173	0	38	0	123	1,373	

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	210	1	1		210	2
Total Fire Hydrants	210	1	1	0	210	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	212
Number of distribution system valves end of year:	408
Number of distribution valves operated during year:	234

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Acct#651: Decrease due to less maintenance done compared to prior year.

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclass plant financed by Utility or Municipality to plant financed by Contributions.

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclass plant financed by Utility or Municipality to plant financed by Contributions.

Water Mains (Page W-17)

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

Mains additions were related to a main replacement project and were financed internally.

Water Services (Page W-18)

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

Service charges related to replacment project and were financed internally.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,280,859	2,276,922	1
Total Sales of Electricity	2,280,859	2,276,922	
Other Operating Revenues			
Forfeited Discounts (450)	5,589	4,604	2
Miscellaneous Service Revenues (451)	30	1,600	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	5,740	5,740	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	4,906	3,536	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	16,265	15,480	
Total Operating Revenues	2,297,124	2,292,402	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,772,883	1,758,283	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	77,480	63,349	11
Customer Accounts Expenses (901-904)	43,189	43,392	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	182,340	162,949	14
Total Operation and Maintenance Expenses	2,075,892	2,027,973	
Other Expenses			
Depreciation Expense (403)	128,855	126,196	15
Amortization Expense (404-407)		0	16
Taxes (408)	77,357	76,505	17
Total Other Expenses	206,212	202,701	
Total Operating Expenses	2,282,104	2,230,674	
NET OPERATING INCOME	15,020	61,728	

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	5,589	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,589	
Miscellaneous Service Revenues (451):		
NSF	30	3
Total Miscellaneous Service Revenues (451)	30	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTRACTS	5,740	5
Total Rent from Electric Property (454)	5,740	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
RECONNECT CHARGES	2,090	7
JUNKED COPPER	1,287	8
MISCELLANEOUS REVENUES	1,529	9
Total Other Electric Revenues (456)	4,906	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,772,883	1,758,283	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	1,772,883	1,758,283	
Total Power Production Expenses	1,772,883	1,758,283	
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)	8,847	4,773	21
Line and Station Supplies and Expenses (562)	23,679	23,593	22
Street Lighting and Signal System Expenses (565)	4,969	4,784	23
Meter Expenses (566)		0	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	299	41	27
Maintenance of Lines (572)	34,919	24,507	28
Maintenance of Line Transformers (573)	2,700	0	29
Maintenance of Street Lighting and Signal Systems (574)		0	30
Maintenance of Meters (575)	1,632	1,385	31
Maintenance of Miscellaneous Distribution Plant (576)	435	4,266	32
Total Distribution Expenses	77,480	63,349	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	17,356	16,808	33
Accounting and Collecting Labor (902)	23,966	21,607	34
Supplies and Expenses (903)	1,867	4,977	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	43,189	43,392	
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)	27,775	26,712	38
Office Supplies and Expenses (921)	22,798	23,013	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	9,267	8,151	41
Property Insurance (924)	8,806	6,171	42
Injuries and Damages (925)	5,799	5,387	43
Employee Pensions and Benefits (926)	78,478	70,717	44
Regulatory Commission Expenses (928)		0	45
Miscellaneous General Expenses (930)	9,840	13,368	46
Transportation Expenses (933)	5,307	5,181	47
Maintenance of General Plant (935)	14,270	4,249	48
Total Administrative and General Expenses	182,340	162,949	
 Total Operation and Maintenance Expenses	 2,075,892	 2,027,973	

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		60,069	60,069	1
Social Security		13,532	11,949	2
Wisconsin Gross Receipts Tax		1,755	3,099	3
PSC Remainder Assessment		2,001	1,388	4
Other (specify): NONE			0	5
Total tax expense		<u>77,357</u>	<u>76,505</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.226641				3
County tax rate	mills		4.560156				4
Local tax rate	mills		10.261644				5
School tax rate	mills		9.320085				6
Voc. school tax rate	mills		2.112033				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.480559				10
Less: state credit	mills		1.346786				11
Net tax rate	mills		25.133773				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		10.261644				14
Combined School Tax Rate	mills		11.432118				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.693762				17
Total Tax Rate	mills		26.480559				18
Ratio of Local and School Tax to Total	dec.		0.819234				19
Total tax net of state credit	mills		25.133773				20
Net Local and School Tax Rate	mills		20.590430				21
Utility Plant, Jan. 1	\$	3,168,004	3,168,004				22
Materials & Supplies	\$	61,751	61,751				23
Subtotal	\$	3,229,755	3,229,755				24
Less: Plant Outside Limits	\$	84,202	84,202				25
Taxable Assets	\$	3,145,553	3,145,553				26
Assessment Ratio	dec.		0.882088				27
Assessed Value	\$	2,774,655	2,774,655				28
Net Local & School Rate	mills		20.590430				29
Tax Equiv. Computed for Current Year	\$	57,131	57,131				30
Tax Equivalent per 1994 PSC Report	\$	60,069					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	60,069					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	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)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

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)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by 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)	30,295		29
Overhead Conductors and Devices (356)	72,095		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	102,390	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	4,287		34
Structures and Improvements (361)	0		35
Station Equipment (362)	771,835		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	198,768	4,289	38
Overhead Conductors and Devices (365)	273,916	372	39
Underground Conduit (366)	6,821		40
Underground Conductors and Devices (367)	346,192	32	41
Line Transformers (368)	510,401	2,000	42
Services (369)	182,378	3,559	43
Meters (370)	121,042	665	44
Installations on Customers' Premises (371)	5,962		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	197,026		47
Total Distribution Plant	2,618,628	10,917	
GENERAL PLANT			
Land and Land Rights (389)	7,207		48
Structures and Improvements (390)	66,742		49
Office Furniture and Equipment (391)	9,396		50
Computer Equipment (391.1)	9,024		51
Transportation Equipment (392)	145,342		52
Stores Equipment (393)	1,634		53
Tools, Shop and Garage Equipment (394)	15,019		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)			30,295 29
Overhead Conductors and Devices (356)			72,095 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	102,390
DISTRIBUTION PLANT			
Land and Land Rights (360)			4,287 34
Structures and Improvements (361)			0 35
Station Equipment (362)			771,835 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			203,057 38
Overhead Conductors and Devices (365)		(49,553)	224,735 39
Underground Conduit (366)			6,821 40
Underground Conductors and Devices (367)			346,224 41
Line Transformers (368)		(75,955)	436,446 42
Services (369)		(132,169)	53,768 43
Meters (370)	1,300		120,407 44
Installations on Customers' Premises (371)			5,962 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			197,026 47
Total Distribution Plant	1,300	(257,677)	2,370,568
GENERAL PLANT			
Land and Land Rights (389)			7,207 48
Structures and Improvements (390)			66,742 49
Office Furniture and Equipment (391)			9,396 50
Computer Equipment (391.1)			9,024 51
Transportation Equipment (392)			145,342 52
Stores Equipment (393)			1,634 53
Tools, Shop and Garage Equipment (394)			15,019 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)	6,482		55
Power Operated Equipment (396)	181,015	8,904	56
Communication Equipment (397)	5,125		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	446,986	8,904	
Total utility plant in service directly assignable	3,168,004	19,821	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 3,168,004	 19,821	

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)			6,482 55
Power Operated Equipment (396)			189,919 56
Communication Equipment (397)			5,125 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	455,890
Total utility plant in service directly assignable	1,300	(257,677)	2,928,848
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,300	(257,677)	2,928,848

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION PLANT		
Land and Land Rights (350)		25
Structures and Improvements (352)		26
Station Equipment (353)		27
Towers and Fixtures (354)		28
Poles and Fixtures (355)		29
Overhead Conductors and Devices (356)		30
Underground Conduit (357)		31
Underground Conductors and Devices (358)		32
Roads and Trails (359)		33
Total Transmission Plant	0	0
DISTRIBUTION PLANT		
Land and Land Rights (360)		34
Structures and Improvements (361)		35
Station Equipment (362)		36
Storage Battery Equipment (363)		37
Poles, Towers and Fixtures (364)		539 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	539
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	<u>0</u>	<u>0</u>	<u>0</u>
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)			539 38
Overhead Conductors and Devices (365)		49,553	49,553 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)		75,955	75,955 42
Services (369)		132,169	132,169 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	<u>0</u>	<u>257,677</u>	<u>258,216</u>
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>539</u>
Common Utility Plant Allocated to Electric Department		60
Total utility plant in service	<u>0</u>	<u>539</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	257,677	258,216
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	257,677	258,216

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)		0.80	1
7.2/12.5 kV (12kV)	0.80	27.24	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		0.90	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	6,600	Wednesday	01/22/2003	19:00	3,889	1
February	02	6,474	Tuesday	02/11/2003	08:00	3,454	2
March	03	6,274	Monday	03/10/2003	09:00	3,522	3
April	04	6,073	Tuesday	04/15/2003	15:00	3,199	4
May	05	6,078	Monday	05/19/2003	14:00	3,206	5
June	06	8,521	Tuesday	06/24/2003	17:00	3,452	6
July	07	8,440	Monday	07/07/2003	17:00	4,089	7
August	08	9,265	Wednesday	08/20/2003	17:00	4,304	8
September	09	7,932	Monday	09/08/2003	17:00	3,511	9
October	10	6,014	Wednesday	10/08/2003	14:00	3,395	10
November	11	6,187	Monday	11/24/2003	18:00	3,276	11
December	12	6,662	Thursday	12/11/2003	18:00	3,618	12
Total		84,520				42,915	

System Name Wisconsin Public Power, Inc.

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	42,914	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	42,914	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	41,332	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	41,332	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	1,585	25
Total Energy Losses	1,585	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.6934%	27
Total Disposition of Energy	42,917	28

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	1,452	11,835	1
Total Sales for Residential Sales		1,452	11,835	
Commercial & Industrial				
COMMERCIAL	CG-1	287	7,321	2
LARGE POWER COMMERCIAL	CP-1	7	2,790	3
LARGE POWER COMMERCIAL	CP-2	8	18,798	4
Total Sales for Commercial & Industrial		302	28,909	
Public Street & Highway Lighting				
MUNICIPAL POWER	MP-1	4	246	5
MUNICIPAL STREET LIGHTS	MS-1	8	342	6
Total Sales for Public Street & Highway Lighting		12	588	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,766	41,332	

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)	
		753,574	25,662	779,236	1
0	0	753,574	25,662	779,236	
		469,536	16,085	485,621	2
8,291	11,036	148,963	6,385	155,348	3
41,232	48,148	759,022	40,723	799,745	4
49,523	59,184	1,377,521	63,193	1,440,714	
		15,431	419	15,850	5
		45,256	(197)	45,059	6
0	0	60,687	222	60,909	
				0	7
0	0	0	0	0	
49,523	59,184	2,191,782	89,077	2,280,859	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	BOSCOBEL				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	ASTSIDE SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	84,520				6
Average load factor	69.5515%				7
Total Cost of Purchased Power	17,725,883				8
Average cost per kWh	0.4131				9
On-Peak Hours (if applicable)	7:00AM 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,851	2,038			12
February	1,654	1,800			13
March	1,638	1,884			14
April	1,631	1,568			15
May	1,563	1,643			16
June	1,735	1,716			17
July	2,020	2,069			18
August	2,106	2,197			19
September	1,742	1,769			20
October	1,738	1,657			21
November	1,462	1,814			22
December	1,750	1,868			23
Total kWh (000)	20,890	22,023			24

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	DOWNTOWN	OWNTOWN2	EASTSIDE			1
Voltage--High Side	69,000	69,000	69,000			2
Voltage--Low Side	4,160	12,470	12,470			3
Num. Main Transformers in Operation	2	1	1			4
Capacity of Transformers in kVA	4,000	10,000	10,000			5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	688	4,032	5,000			7
Dt and Hr of Such Maximum Demand	08/25/2003 17:00	08/20/2003 17:00	08/20/2003			8 9
Kwh Output	3,112,000	18,211,200	20,600,000			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

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	2,022	400	27,188	1
Acquired during year	2	1	10	2
Total	2,024	401	27,198	3
Retired during year	52			4
Sales, transfers or adjustments increase (decrease)		(2)	(65)	5
Number end of year	1,972	399	27,133	6
Number end of year accounted for as follows:				7
In customers' use	1,865	363	25,254	8
In utility's use	6			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	101	36	1,879	12
Total end of year	1,972	399	27,133	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	165	78,045	1
Sodium Vapor	250	66	88,770	2
Total		231	166,815	
Ornamental				
Sodium Vapor	150	147	163,023	3
Total		147	163,023	
Other				
Sodium Vapor	100	24	11,352	4
Sodium Vapor	150	1	1,109	5
Total		25	12,461	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Acct#935: Increase due to electric rebuild project.

Acct#572: Increase due to an increase in the amount of repairs needed on electric utility's trucks.

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclass plant financed by Utility or Municipality to plant financed by Contributions.

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclass plant financed by Utility or Municipality to plant financed by Contributions.
