



3014 (02-02-05)

ANNUAL REPORT

OF

Name: WONEWOC WATER AND ELECTRIC UTILITY

Principal Office: 200 WEST STREET
P.O. BOX 37
WONEWOC, WI 53968-0037

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: WONEWOC WATER AND ELECTRIC UTILITY

Utility Address: 200 WEST STREET
P.O. BOX 37
WONEWOC, WI 53968-0037

When was utility organized? 6/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LINDA REEDER
Title: CLERK / TREASURER

Office Address:
200 WEST STREET
P.O. BOX 37
WONEWOC, WI 53968-0037

Telephone: (608) 464 - 3114

Fax Number: (608) 464 - 7425

E-mail Address:

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

Name: ED DECOT
Title: VILLAGE PRESIDENT

Office Address:
106 CHURCH STREET
P.O. BOX 37
WONEWOC, WI 53968-0037

Telephone: (608) 464 - 3114

Fax Number: (608) 464 - 7425

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: LINDA REEDER
Title: CLERK / TREASURER

Office Address:
200 WEST STREET
P.O. BOX 37
WONEWOC, WI 53968-0037

Telephone: (608) 464 - 3114

Fax Number: (608) 464 - 7425

E-mail Address:

Name of utility commission/committee: Wonewoc Water and Electric Utility Commission

Names of members of utility commission/committee:

MR ED DECOT, PRESIDENT

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

- MR JON FIELD
- MR RICK FIELD
- MR DON FRY
- MS AMY MILLER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

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)	467,940	383,364	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	327,347	366,028	2
Depreciation Expense (403)	37,855	44,297	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	31,050	40,270	5
Total Operating Expenses	396,252	450,595	
Net Operating Income	71,688	(67,231)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	71,688	(67,231)	
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)	0	0	10
Miscellaneous Nonoperating Income (421)	9,130	0	11
Total Other Income	9,130	0	
Total Income	80,818	(67,231)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	6,881	0	13
Total Miscellaneous Income Deductions	6,881	0	
Income Before Interest Charges	73,937	(67,231)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	26,482	34,596	14
Amortization of Debt Discount and Expense (428)	0		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	26,482	34,596	
Net Income	47,455	(101,827)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(93,279)	8,548	20
Balance Transferred from Income (433)	47,455	(101,827)	21
Miscellaneous Credits to Surplus (434)	361,618	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	315,794	(93,279)	

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	467,940		467,940	1
Total (Acct. 400):	467,940	0	467,940	
Operation and Maintenance Expense (401-402):				
Derived	327,347		327,347	2
Total (Acct. 401-402):	327,347	0	327,347	
Depreciation Expense (403):				
Derived	37,855		37,855	3
Total (Acct. 403):	37,855	0	37,855	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	31,050		31,050	5
Total (Acct. 408):	31,050	0	31,050	
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:	71,688	0	71,688	
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):			
NONE	0	0	0 11
Total (Acct. 419):	0	0	0
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	9,130	9,130 12
Contributed Plant - Electric	[REDACTED]		0 13
NONE	0	0	0 14
Total (Acct. 421):	0	9,130	9,130
TOTAL OTHER INCOME:	0	9,130	9,130

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]	5,315	5,315 16
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	1,566	1,566 17
NONE	0	0	0 18
Total (Acct. 426):	0	6,881	6,881
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	6,881	6,881

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	26,482	[REDACTED]	26,482 19
Total (Acct. 427):	26,482	0	26,482
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 20
Total (Acct. 428):	0	0	0
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:	26,482	0	26,482
NET INCOME:	45,206	2,249	47,455
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(93,279)	0	(93,279) 25
Total (Acct. 216):	(93,279)	0	(93,279)
Balance Transferred from Income (433):			
Derived	45,206	2,249	47,455 26
Total (Acct. 433):	45,206	2,249	47,455
Miscellaneous Credits to Surplus (434):			
ELECTRIC & WATER	0	361,618	361,618 27
Total (Acct. 434):	0	361,618	361,618
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(48,073)	363,867	315,794

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	0	0		0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0		0	2
Payroll	0	0	0		0	3
Materials	0	0	0		0	4
Taxes	0	0	0		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	131,136	336,804	0	0	467,940	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	730	9,614			10,344	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	130,406	327,190	0	0	457,596	

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	22,467		22,467	1
Electric operating expenses	20,993		20,993	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			0	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	43,460	0	43,460	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,560,267	1,546,580	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	855,015	659,010	2
Net Utility Plant	705,252	887,570	
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)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	112,755	108,072	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	55,715	65,255	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	18,506	12,067	14
Materials and Supplies (150)	17,415	16,900	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	204,391	202,294	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	1,555	1,555	20
Total Deferred Debits	1,555	1,555	
Total Assets and Other Debits	911,198	1,091,419	

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)	84,829	84,829	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	315,794	(93,279)	23
Total Proprietary Capital	400,623	(8,450)	
LONG-TERM DEBT			
Bonds (221)	174,240	190,080	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	275,466	347,765	26
Total Long-Term Debt	449,706	537,845	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	23,234	36,217	28
Payables to Municipality (233)	28,362	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,985	8,719	32
Other Current and Accrued Liabilities (238)	1,274	3,783	33
Total Current and Accrued Liabilities	59,855	48,719	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,014	1,010	36
Total Deferred Credits	1,014	1,010	
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	512,295	41
Total Liabilities and Other Credits	911,198	1,091,419	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,091,764	0	0	454,816	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)	627,899	0	0	410,943	2
Utility Plant in Service - Contributed Plant (101.2)	475,510	0	0	45,915	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant in Process of Reclassification (103)	0				5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	1,103,409	0	0	456,858	
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)	273,631	0	0	423,826	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	114,987	0	0	42,571	13
Total Accumulated Provision	388,618	0	0	466,397	
Net Utility Plant	714,791	0	0	(9,539)	

**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)	256,322	402,688			659,010	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,717	21,138			37,855	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	892				892	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,609	21,138	0	0	38,747	13
Debits during year						14
Book cost of plant retired	300	0			300	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	300	0	0	0	300	19
Balance end of year (110.1)	273,631	423,826	0	0	697,457	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)	5,315	1,566			6,881	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	109,672	41,005			150,677	10
Total credits	114,987	42,571	0	0	157,558	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)	114,987	42,571	0	0	157,558	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	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

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	11,337	1
Other			12,057		12,057	0	2
Total Electric Utility					12,057	11,337	

Account	Total End of Year	Amount Prior Year	
Electric utility total	12,057	11,337	1
Water utility	5,358	5,563	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	17,415	16,900	

**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)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	84,829	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>84,829</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)	
1999 MRB - WATER PORTION	08/30/1999	08/30/2009	5.55%	134,145	1
1999 MRB - ELECTRIC PORTION	08/30/1999	08/30/2009	5.55%	40,095	2
Total Bonds (Account 221):				174,240	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2001 PROMISSORY NOTE	03/02/2001	03/02/2004	5.50%	19,365	1
2001 PROMISSORY NOTE	05/30/2001	05/31/2006	5.35%	45,000	2
2001 PROMISSORY NOTE	09/27/2001	09/26/2004	4.50%	200,119	3
1994 GO DEBT	12/15/1994	12/15/2004	6.00%	10,982	4
Total for Account 224				275,466	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	21,401	2
Charged electric department expense	9,649	3
Charged sewer department expense	896	4
Other (explain):		
NONE		5
Total Accruals and other credits	31,946	
Taxes paid during year:		
County, state and local taxes	30,007	6
Social Security taxes	1,618	7
PSC Remainder Assessment	321	8
Other (explain):		
NONE		9
Total payments and other debits	31,946	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
99 MRB	3,613	10,549	10,550	3,612	1
Subtotal	3,613	10,549	10,550	3,612	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
94 GENERAL OBLIGATION	573	1,375	1,715	233	3
2001 NOTES PAYABLE	4,533	14,558	15,951	3,140	4
Subtotal	5,106	15,933	17,666	3,373	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	8,719	26,482	28,216	6,985	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,514	5
Electric	46,201	6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	55,715	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY TO ELECTRIC--DELIQUENT UTILITIES TRANSFERED TO TAX I	10,558	12
DUE FROM MUNICIPALITY TO WATER--DELIQUENT UTILITIES TRANSFERED TO TAX RO	2,596	13
DUE FROM MUNICIPALITY TO SEWER--DELIQUENT UTILITIES TRANSFERED TO TAX RO	5,352	14
Total (Acct. 145):	18,506	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
SMART MONEY REBATES	1,555	17
Total (Acct. 183):	1,555	
Payables to Municipality (233):		
ELECTRIC DUE TO VILLAGE--CURRENT PORTION OF PROPERTY INSURANCE	14,181	18
WATER DUE TO VILLAGE--CURRENT PROTION OF PROPERTY INSURANCE	14,181	19
Total (Acct. 233):	28,362	
Other Deferred Credits (253):		
PUBLIC BENEFIT FEES	1,014	20
Total (Acct. 253):	1,014	

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)	626,641	409,922	0	0	1,036,563	1
Materials and Supplies	5,460	11,697	0	0	17,157	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	264,976	413,257	0	0	678,233	4
Customer Advances for Construction	0	0			0	5
NONE					0	6
Average Net Rate Base	367,125	8,362	0	0	375,487	
Net Operating Income	41,518	30,170	0	0	71,688	7
Net Operating Income as a percent of						
Average Net Rate Base	11.31%	360.80%	N/A	N/A	19.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

Water service was extended to 3 properties annexed into the Village in January, 2002

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

ACCUMULATED PROVISION FOR DEPRECIATION (F-08)--THE CREDIT AMOUNT FOR 110.02 WAS ESTIMATED BY MULTIPLYING A RATIO TIMES THE HISTORICAL CIAC BALANCE. THE RATIO WAS DETERMINED BY DIVIDING TOTAL ACCUMULATED DEPRECIATION BY TOTAL DEPRECIABLE PLANT.

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

General footnotes

A/C 183 OTHER DEFERRED DEBITS - SMART MONEY REBATES WERE ENTERED INTO THE PRESENT ACCOUNTING SYSTEM IN DECEMBER, 1998 AS A 'BALANCE FORWARD' WHEN THE UTILITY CONVERTED TO ITS PRESENT ACCOUNTING SYSTEM. IT APPEARS THAT THIS IS THE BUYSMART APPLIANCE REBATE PROGRAM THAT RAN FROM APRIL 1, 1988 TO DECEMBER 31, 1988.

IN RESPONSE TO PSC LETTER DATED JULY 13, 2004, SMART MONEY REBATES OF \$1,555 WERE WRITTEN OFF TO ACCT #435 ON JULY 19, 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	466,380	45,915	0	0	0	512,295	1
Add credits during year:							
MAIN/SERVICES	9,130	0	0	0	0	9,130	2
Deduct charges (specify):							
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105	475,510	45,915	0	0	0	521,425	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)	129,593	96,674	1
Total Sales of Water	129,593	96,674	
Other Operating Revenues			
Forfeited Discounts (470)	486	624	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,057	1,050	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	1,543	1,674	
Total Operating Revenues	131,136	98,348	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	3,081	3,529	9
Water Treatment Expenses (630-635)	778	2,270	10
Transmission and Distribution Expenses (640-655)	15,335	11,762	11
Customer Accounts Expenses (901-904)	730	9,725	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	31,576	37,318	14
Total Operation and Maintenance Expenses	51,500	64,604	
Other Operating Expenses			
Depreciation Expense (403)	16,717	21,940	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	21,401	27,725	17
Total Other Operating Expenses	38,118	49,665	
Total Operating Expenses	89,618	114,269	
NET OPERATING INCOME	41,518	(15,921)	

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	324	12,105	60,720	4
Commercial	40	2,681	14,129	5
Industrial	1	2	463	6
Total Metered Sales to General Customers (461)	365	14,788	75,312	
Private Fire Protection Service (462)	1		936	7
Public Fire Protection Service (463)	1		48,588	8
Other Sales to Public Authorities (464)	4	1,248	4,757	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	371	16,036	129,593	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	48,588	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)	48,588	
Forfeited Discounts (470):		
Customer late payment charges	486	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	486	
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	1,057	10
Other (specify): NONE		11
Total Other Water Revenues (474)	1,057	

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	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	2,451	2,001	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	630	1,528	9
Total Pumping Expenses	3,081	3,529	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	778	2,270	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	778	2,270	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	4,628	6,010	14
Operation Supplies and Expenses (641)	1,353	1,832	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	2,823	66	17
Maintenance of Services (652)	3,981	0	18
Maintenance of Meters (653)	2,550	1,037	19
Maintenance of Hydrants (654)		0	20
Maintenance of Other Plant (655)		2,817	21
Total Transmission and Distribution Expenses	15,335	11,762	

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)		0	22
Accounting and Collecting Labor (902)		0	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)	730	9,725	25
Total Customer Accounts Expenses	730	9,725	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	10,419	6,720	27
Office Supplies and Expenses (921)	2,375	1,968	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	3,320	13,508	30
Property Insurance (924)	7,056	7,125	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	7,421	4,829	33
Regulatory Commission Expenses (928)		2,446	34
Miscellaneous General Expenses (930)	985	722	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	31,576	37,318	
Total Operation and Maintenance Expenses	51,500	64,604	

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		20,646	26,623	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		331	424	2
Net property tax equivalent		20,315	26,199	
Social Security		568	974	3
PSC Remainder Assessment		160	176	4
Other (specify): GROSS RECEIPTS TAX		358	376	5
Total tax expense		21,401	27,725	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211820				3
County tax rate	mills		6.376580				4
Local tax rate	mills		9.983410				5
School tax rate	mills		9.709890				6
Voc. school tax rate	mills		1.443670				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.725370				10
Less: state credit	mills		1.587360				11
Net tax rate	mills		26.138010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.983410				14
Combined School Tax Rate	mills		11.153560				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.136970				17
Total Tax Rate	mills		27.725370				18
Ratio of Local and School Tax to Total	dec.		0.762369				19
Total tax net of state credit	mills		26.138010				20
Net Local and School Tax Rate	mills		19.926816				21
Utility Plant, Jan. 1	\$	1,091,764	1,091,764				22
Materials & Supplies	\$	5,563	5,563				23
Subtotal	\$	1,097,327	1,097,327				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,097,327	1,097,327				26
Assessment Ratio	dec.		0.944199				27
Assessed Value	\$	1,036,095	1,036,095				28
Net Local & School Rate	mills		19.926816				29
Tax Equiv. Computed for Current Year	\$	20,646	20,646				30
Tax Equivalent per 1994 PSC Report	\$	11,089					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	20,646					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)	1,195		3
Total Intangible Plant	1,195	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)	48,016		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	48,016	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	60,761		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	2,706		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,405		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,714		20
Total Pumping Plant	142,586	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,464		23
Total Water Treatment Plant	18,464	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)			1,195	3
Total Intangible Plant	0	0	1,195	
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)			48,016	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	48,016	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			60,761	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			2,706	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			67,405	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,714	20
Total Pumping Plant	0	0	142,586	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,464	23
Total Water Treatment Plant	0	0	18,464	

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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	5,375		26
Transmission and Distribution Mains (343)	576,432		27
Fire Mains (344)	0		28
Services (345)	127,072	986	29
Meters (346)	35,210	704	30
Hydrants (348)	99,260	1,125	31
Other Transmission and Distribution Plant (349)	1,188		32
Total Transmission and Distribution Plant	844,537	2,815	
GENERAL PLANT			
Land and Land Rights (389)	562		33
Structures and Improvements (390)	2,000		34
Office Furniture and Equipment (391)	6,047		35
Computer Equipment (391.1)	4,366		36
Transportation Equipment (392)	16,061		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,228		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)	5,702		44
Other Tangible Property (399)	0		45
Total General Plant	36,966	0	
Total utility plant in service directly assignable	1,091,764	2,815	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,091,764	2,815	

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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			5,375 26
Transmission and Distribution Mains (343)		(382,139)	194,293 27
Fire Mains (344)			0 28
Services (345)		(84,241)	43,817 29
Meters (346)	300		35,614 30
Hydrants (348)			100,385 31
Other Transmission and Distribution Plant (349)			1,188 32
Total Transmission and Distribution Plant	300	(466,380)	380,672
GENERAL PLANT			
Land and Land Rights (389)			562 33
Structures and Improvements (390)			2,000 34
Office Furniture and Equipment (391)			6,047 35
Computer Equipment (391.1)			4,366 36
Transportation Equipment (392)			16,061 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,228 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)			5,702 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	36,966
Total utility plant in service directly assignable	300	(466,380)	627,899
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	300	(466,380)	627,899

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)		7,206	27
Fire Mains (344)			28
Services (345)		1,924	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	9,130	
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	9,130	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	9,130	

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)		382,139	389,345 27
Fire Mains (344)			0 28
Services (345)		84,241	86,165 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	466,380	475,510
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	466,380	475,510
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	466,380	475,510

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			1,669	1,669	1
February			1,671	1,671	2
March			1,596	1,596	3
April			1,514	1,514	4
May			1,616	1,616	5
June			1,608	1,608	6
July			1,744	1,744	7
August			2,127	2,127	8
September			1,615	1,615	9
October			1,498	1,498	10
November			1,353	1,353	11
December			1,400	1,400	12
Total annual pumpage	0	0	19,411	19,411	
Less: Water sold				16,036	13
Volume pumped but not sold				3,375	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				730	16
Volume related to equipment/system malfunction				400	17
Non-utility volume NOT included in water sales				225	18
Total volume not sold but accounted for				1,355	19
Volume pumped but unaccounted for				2,020	20
Percent of water lost				10%	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.)				168	23
Date of maximum: 5/27/2003					24
Cause of maximum:					25
FILLING SWIMMING POOL					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				27	26
Date of minimum: 12/25/2003					27
Total KWH used for pumping for the year				33,330	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)	
WELL- DEEPWELL PUMP	3	350	24	828,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL#2	WELL#3		1
Location	EAST	WEST		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE-NORTHWEST	PEERLESS		5
Year Installed	1953	1988		6
Type	CENTRIFUGAL	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	500		8
Pump Motor or Standby Engine Mfr	FAIRBANK	GE		10
Year Installed	1942	1988		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	60		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1942		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	18		10
			11
Total capacity in gallons (actual)	110,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	290	0	0	0	290	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	4,240	0	0	0	4,240	3
M	D	6.000	8,451	360	0	0	8,811	4
M	D	8.000	18,340	0	0	0	18,340	5
Total Within Municipality			31,321	360	0	0	31,681	
Total Utility			31,321	360	0	0	31,681	

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	350	3	0	0	353		1
M	1.000	11	0	0	0	11		2
M	2.000	7	0	0	0	7		3
M	4.000	2	0	0	0	2		4
Total Utility		370	3	0	0	373	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	374	15	12	0	377	24	1
1.000	9	0	0	0	9	0	2
1.500	0	0	0	0	0	0	3
2.000	7	0	0	0	7	7	4
4.000	2	0	0	0	2	2	5
Total:	392	15	12	0	395	33	

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)	
0.750	342	34	0	1	0	0	377	1
1.000	1	5	0	0	0	3	9	2
1.500	0	0	0	0	0	0	0	3
2.000	1	4	1	1	0	0	7	4
4.000	0	1	0	1	0	0	2	5
Total:	344	44	1	3	0	3	395	

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			0	1
Within Municipality	49	1			50	2
Total Fire Hydrants	49	1	0	0	50	
Flushing Hydrants						
	0	50			50	3
Total Flushing Hydrants	0	50	0	0	50	

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

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	86
Number of distribution valves operated during year:	50

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.

A/C 904 UNCOLLECTIBLE ACCOUNTS--THE VILLAGE OF WONEWOC FOR SEVERAL YEARS HAD PROBLEMS WITH PAST DUE ACCOUNTS. IN 2002 THE BOARD DECIDED TO WRITE OFF THESE PAST DUE AMOUNTS. IN 2003 COLLECTION OF PAST DUE ACCOUNTS IS BEING CLOSELY MONITORED AND CUSTOMERS ARE KEEPING THEIR ACCOUNTS CURRENT. THEREFORE, THE AMOUNT OF UNCOLLECTIBLE ACCOUNTS HAS DECREASED SUBSTANTIALLY.

A/C 923 OUTSIDE SERVICES EMPLOYED--A TREASURER/CKERK WAS HIRED IN AUGUST, 2002. THE RELIANCE ON OUTSIDE SERVICES FOR BOOKKEEPING AND MANY ACCOUNTING SERVICES WAS ELIMINATED.

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

If Adjustments for any account are nonzero, please explain.

WATER UTILITY PLANT IN SERVICE (W-09 & W-11 COLUMN F)--CONTRIBUTIONS (ACCOUNT 271) WAS ALLOCATED TO MAINS (ACCOUNT 343) AND SERVICES (ACCOUNT 345) BASED UPON THE RATIO OF CONTRIBUTIONS (CIAC) TO THE TOTAL FOR DEPRECIABLE PLANT AT JANUARY 1, 2003

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

If Adjustments for any account are nonzero, please explain.

WATER UTILITY PLANT IN SERVICE (W-09 & W-11 COLUMN F)--CONTRIBUTIONS (ACCOUNT 271) WAS ALLOCATED TO MAINS (ACCOUNT 343) AND SERVICES (ACCOUNT 345) BASED UPON THE RATIO OF CONTRIBUTIONS (CIAC) TO THE TOTAL FOR DEPRECIABLE PLANT AT JANUARY 1, 2003

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.

ADDITION OF 360 FEET OF 6 INCH PIPE WAS FOR EXTENDING WATER SERVICE TO 3 PROPERTIES ANNEXED INTO THE VILLAGE OF WONEWOC DURING 2002. THE COST OF THIS WAS EQUALLY DIVIDED AND PAID BY THE 3 PROPERTY OWNERS.

Water Services (Page W-18)

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

ADDITION OF 3 RESIDENTIAL SERVICES WERE TO 3 PROPERTIES ANNEXED INTO THE VILLAGE OF WONEWOC DURING 2002. THE COST OF THE WATER INSTALLATION WAS EQUALLY DIVIDED AND PAID BY THE 3 PROPERTY OWNERS.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	331,886	281,567	1
Total Sales of Electricity	331,886	281,567	
Other Operating Revenues			
Forfeited Discounts (450)	2,048	2,081	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,870	1,368	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	4,918	3,449	
Total Operating Revenues	336,804	285,016	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	232,108	223,627	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	4,289	8,611	11
Customer Accounts Expenses (901-904)	9,614	21,920	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	29,836	47,266	14
Total Operation and Maintenance Expenses	275,847	301,424	
Other Expenses			
Depreciation Expense (403)	21,138	22,357	15
Amortization Expense (404-407)		0	16
Taxes (408)	9,649	12,545	17
Total Other Expenses	30,787	34,902	
Total Operating Expenses	306,634	336,326	
NET OPERATING INCOME	30,170	(51,310)	

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	2,048	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,048	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS ELECTRIC REVENUES	2,870	7
Total Other Electric Revenues (456)	2,870	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	232,108	223,627	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	232,108	223,627	
Total Power Production Expenses	232,108	223,627	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	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	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		396	20
Line and Station Labor (561)	3,701	3,959	21
Line and Station Supplies and Expenses (562)	408	3,230	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)		0	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)		0	27
Maintenance of Lines (572)	180	40	28
Maintenance of Line Transformers (573)		24	29
Maintenance of Street Lighting and Signal Systems (574)		162	30
Maintenance of Meters (575)	0	800	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	4,289	8,611	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)		0	33
Accounting and Collecting Labor (902)		0	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)	9,614	21,920	36
Total Customer Accounts Expenses	9,614	21,920	
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)	11,439	10,052	38
Office Supplies and Expenses (921)	1,148	2,027	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	2,647	9,521	41
Property Insurance (924)	7,057	7,125	42
Injuries and Damages (925)		0	43
Employee Pensions and Benefits (926)	5,852	2,840	44
Regulatory Commission Expenses (928)	54	858	45
Miscellaneous General Expenses (930)	1,145	14,506	46
Transportation Expenses (933)	494	337	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	29,836	47,266	
Total Operation and Maintenance Expenses	275,847	301,424	

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		8,771	10,921	1
Social Security		485	1,072	2
Wisconsin Gross Receipts Tax		233	376	3
PSC Remainder Assessment		160	176	4
Other (specify): NONE			0	5
Total tax expense		9,649	12,545	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.211820				3
County tax rate	mills		6.376580				4
Local tax rate	mills		9.983410				5
School tax rate	mills		9.709890				6
Voc. school tax rate	mills		1.443670				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.725370				10
Less: state credit	mills		1.587360				11
Net tax rate	mills		26.138010				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.983410				14
Combined School Tax Rate	mills		11.153560				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.136970				17
Total Tax Rate	mills		27.725370				18
Ratio of Local and School Tax to Total	dec.		0.762369				19
Total tax net of state credit	mills		26.138010				20
Net Local and School Tax Rate	mills		19.926816				21
Utility Plant, Jan. 1	\$	454,816	454,816				22
Materials & Supplies	\$	11,337	11,337				23
Subtotal	\$	466,153	466,153				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	466,153	466,153				26
Assessment Ratio	dec.		0.944199				27
Assessed Value	\$	440,141	440,141				28
Net Local & School Rate	mills		19.926816				29
Tax Equiv. Computed for Current Year	\$	8,771	8,771				30
Tax Equivalent per 1994 PSC Report	\$	6,993					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	8,771					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.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	6,270	0	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	45,125	2,042	38
Overhead Conductors and Devices (365)	104,902	0	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	15,803	0	41
Line Transformers (368)	74,145	0	42
Services (369)	35,576	0	43
Meters (370)	27,770	0	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	69,659	0	47
Total Distribution Plant	379,250	2,042	
GENERAL PLANT			
Land and Land Rights (389)	3,910	0	48
Structures and Improvements (390)	2,500	0	49
Office Furniture and Equipment (391)	614	0	50
Computer Equipment (391.1)	6,417	0	51
Transportation Equipment (392)	37,346	0	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	6,321	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)	0	0	6,270 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		(13,810)	33,357 38
Overhead Conductors and Devices (365)		(32,105)	72,797 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			15,803 41
Line Transformers (368)			74,145 42
Services (369)			35,576 43
Meters (370)			27,770 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			69,659 47
Total Distribution Plant	0	(45,915)	335,377
GENERAL PLANT			
Land and Land Rights (389)			3,910 48
Structures and Improvements (390)			2,500 49
Office Furniture and Equipment (391)			614 50
Computer Equipment (391.1)			6,417 51
Transportation Equipment (392)			37,346 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			6,321 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	13,165	0	56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	5,293	0	59
Total General Plant	75,566	0	
Total utility plant in service directly assignable	454,816	2,042	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	454,816	2,042	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			13,165 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			5,293 59
Total General Plant	0	0	75,566
Total utility plant in service directly assignable	0	(45,915)	410,943
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	(45,915)	410,943

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)		38
Overhead Conductors and Devices (365)		39
Underground Conduit (366)		40
Underground Conductors and Devices (367)		41
Line Transformers (368)		42
Services (369)		43
Meters (370)		44
Installations on Customers' Premises (371)		45
Leased Property on Customers' Premises (372)		46
Street Lighting and Signal Systems (373)		47
Total Distribution Plant	0	0
GENERAL PLANT		
Land and Land Rights (389)		48
Structures and Improvements (390)		49
Office Furniture and Equipment (391)		50
Computer Equipment (391.1)		51
Transportation Equipment (392)		52
Stores Equipment (393)		53
Tools, Shop and Garage Equipment (394)		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		13,810	13,810 38
Overhead Conductors and Devices (365)		32,105	32,105 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)			0 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	45,915	45,915
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	45,915	45,915
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	45,915	45,915

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)		1
7.2/12.5 kV (12kV)		2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	0 2
Nonfarm Customers	0 3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	0 8
Total	0 9
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	0 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	989	Thursday	01/23/2003	19:00	539	1
February	02	941	Tuesday	02/11/2003	19:00	467	2
March	03	896	Monday	03/03/2003	19:00	461	3
April	04	795	Friday	04/04/2003	21:00	386	4
May	05	666	Wednesday	05/14/2003	19:00	350	5
June	06	988	Tuesday	06/24/2003	21:00	389	6
July	07	904	Monday	07/07/2003	19:00	454	7
August	08	1,178	Wednesday	08/20/2003	18:00	466	8
September	09	866	Monday	09/08/2003	20:00	403	9
October	10	766	Wednesday	10/29/2003	19:00	386	10
November	11	886	Monday	11/24/2003	19:00	378	11
December	12	1,028	Thursday	12/11/2003	19:00	555	12
Total	10,903					5,234	

System Name

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

Type of Reading	Supplier
15 minutes integrated	Alliant Utilities / WP&L

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	5,234	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	5,234	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	4,943	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	4,943	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	291	27
Total Energy Losses	291	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.5598%	29
Total Disposition of Energy	5,234	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL SALES	RG-1	387	3,042	1
RESIDENTIAL WATER HEATING	RW-1	66	181	2
Total Sales for Residential Sales		453	3,223	
Commercial & Industrial				
COMMERCIAL	CG-1	66	1,258	3
LARGE POWER	CP-1	10	100	4
PUBLIC AUTHORITY	MP-1	1	190	5
COMMERCIAL WATER HEATING	RW-1	1	11	6
Total Sales for Commercial & Industrial		78	1,559	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	161	7
Total Sales for Public Street & Highway Lighting		1	161	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		532	4,943	

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)	
		180,564	12,992	193,556	1
		6,494	541	7,035	2
0	0	187,058	13,533	200,591	
		101,560	5,675	107,235	3
		5,199	706	5,905	4
		3,544	690	4,234	5
		537	31	568	6
0	0	110,840	7,102	117,942	
		12,875	478	13,353	7
0	0	12,875	478	13,353	
				0	8
0	0	0	0	0	
0	0	310,773	21,113	331,886	

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	Alliant / WP&L				1
Point of Delivery	Wonewoc				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	4160				4
Point of Metering	Wonewoc				5
Total of 12 Monthly Maximum Demands -- kW	10,903				6
Average load factor	65.7730%				7
Total Cost of Purchased Power	232,108				8
Average cost per kWh	0.0443				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	243	297			12
February	208	259			13
March	196	265			14
April	179	207			15
May	156	195			16
June	173	215			17
July	207	247			18
August	226	240			19
September	171	232			20
October	183	203			21
November	168	210			22
December	232	323			23
Total kWh (000)	2,342	2,893			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

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>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
--------------------	-----	-----	----------------------------	-----	-----

NONE

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	611	151	5,215	1
Acquired during year		1		2
Total	611	152	5,215	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	611	152	5,215	6
Number end of year accounted for as follows:				7
In customers' use	563	126	4,395	8
In utility's use	1	6	0	9
Inactive transformers on system			300	10
Locked meters on customers' premises	0			11
In stock	47	20	520	12
Total end of year	611	152	5,215	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				
Incandescent	200	4	4,073	1
Mercury Vapor	175	10	9,198	2
Mercury Vapor	250	1	983	3
NONE				4
Sodium Vapor	100	72	74,991	5
Sodium Vapor	150	4	4,255	6
Sodium Vapor	250	41	46,932	7
Total		132	140,432	
Ornamental				
Sodium Vapor	150	20	20,184	8
Total		20	20,184	
Other				
NONE				9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

A/C 930 MISCELLANEOUS GENERAL EXPENSES--DURING 2002 THE VILLAGE OF WONEWOC DISPOSED OF AND WROTE OFF OBSOLETE INVENTORY. THE VALUE WROTE OFF WAS \$10,103.

A/C 904 UNCOLLECTIBLE ACCOUNTS--THE VILLAGE OF WONEWOC FOR SEVERAL YEARS HAD PROBLEMS WITH PAST DUE ACCOUNTS. IN 2002 THE BOARD DECIDED TO WRITE OFF THESE PAST DUE AMOUNTS. IN 2003 COLLECTION OF PAST DUE ACCOUNTS IS BEING CLOSELY MONITORED AND CUSTOMERS ARE KEEPING THEIR ACCOUNTS CURRENT. THEREFORE, THE AMOUNT OF UNCOLLECTIBLE ACCOUNTS HAS DECREASED SUBSTANTIALLY.

A/C 923 OUTSIDE SERVICES EMPLOYED--WITH THE HIRING OF A TREASURER/CLERK IN 2002, THE RELIANCE ON OUTSIDE SERVICES FOR BOOKKEEPING HAS BEEN ELIMINATED.

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

General footnotes

A/C 362 STATION EQUIPMENT--THE SUBSTATION IS OWNED BY ALLIANT ENERGY. HOWEVER, THE UTILITY OWNES 2 RECLOSURES LOCATED INSIDE THE SUBSTATION.

If Adjustments for any account are nonzero, please explain.

A/C 399 OTHER TANGILE PROPERTY--ADJUSTMENT IS THE RESULT OF CORRECTING REPORT TO MATCH THE GENERAL LEDGER ACCOUNT BALANCE. THE ACCOUNT WAS OVER STATED ON REPORT BY \$3.

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

If Adjustments for any account are nonzero, please explain.

A/C 364 POLES, TOWERS AND FIXTURES ADJUSTMENT CAUSED BY MOVING FROM UTILITY FINANCED TO CONTRIBUTIONS IN AID OF CONSTRUCTION AS PROPOSED BY THE PSC STAFF IN FEBRUARY, 2005.

A/C 365 OVERHEAD CONDUCTORS AND DEVICES CAUSED BY MOVING FROM UTILITY FINANCED TO CONTRIBUTIONS IN AID OF CONSTRUCTION AS PROPOSED BY THE PSC STAFF IN FEBRUARY, 2005