



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION

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Principal Office: 1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

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For the Year Ended: DECEMBER 31, 2003

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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:** CITY OF BRODHEAD WATER AND LIGHT COMMISSION

**Utility Address:** 1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**When was utility organized?** 1/1/1913

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR CARROLL SHEAFOR

**Title:** SUPERINTENDENT

**Office Address:**

1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**Telephone:** (608) 897 - 2505

**Fax Number:** (608) 897 - 2726

**E-mail Address:**

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

**Name:** AIMEE JAEGER

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2404

**Fax Number:** (608) 249 - 8532

**E-mail Address:** ajaeger@virchowkrause.com

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

**Name:** GARY SAUNDERS

**Title:** PRESIDENT

**Office Address:**

1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**Telephone:** (608) 897 - 2505

**Fax Number:** (608) 897 - 2726

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** AIMEE JAEGER

**Title:** SENIOR ACCOUNTANT

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

**Telephone:** (608) 240 - 2404

**Fax Number:** (608) 249 - 8532

**E-mail Address:** ajaeger@virchowkrause.com

**Date of most recent audit report:** 1/30/2004

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

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

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**Name:** MR JEFFREY PETERSON

**Title:** ELECTRIC/WATER FOREMAN

**Office Address:**  
1108TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**Telephone:** (608) 897 - 2505

**Fax Number:** (608) 897 - 2726

**E-mail Address:**

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**Name:** MS TERESINA CHAPMAN

**Title:** OFFICE MANAGER

**Office Address:**  
1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**Telephone:** (608) 897 - 2505

**Fax Number:** (608) 894 - 2726

**E-mail Address:**

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**Name of utility commission/committee:** Brodhead Water & Light Commission

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

- RICHARD GRETEBECK, COMMISSIONER
  - JOE KOHLMAN, CITY COUNCIL REPRESENTATIVE
  - GARY SAUNDERS, PRESIDENT
  - KATHRYN SCHNEIDER, SECRETARY
- 

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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## IDENTIFICATION AND OWNERSHIP

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

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,850,001	2,672,522	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,363,000	2,151,900	2
Depreciation Expense (403)	187,657	199,186	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	167,452	154,707	5
<b>Total Operating Expenses</b>	<b>2,718,109</b>	<b>2,505,793</b>	
<b>Net Operating Income</b>	<b>131,892</b>	<b>166,729</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>131,892</b>	<b>166,729</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	44,132	52,976	10
Miscellaneous Nonoperating Income (421)	23,601	0	11
<b>Total Other Income</b>	<b>67,733</b>	<b>52,976</b>	
<b>Total Income</b>	<b>199,625</b>	<b>219,705</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	27,865	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>27,865</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>171,760</b>	<b>219,705</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	13,850	17,840	14
Amortization of Debt Discount and Expense (428)	804	3,009	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	53	61	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>14,707</b>	<b>20,910</b>	
<b>Net Income</b>	<b>157,053</b>	<b>198,795</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,216,790	4,017,995	20
Balance Transferred from Income (433)	157,053	198,795	21
Miscellaneous Credits to Surplus (434)	707,142	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,080,985</b>	<b>4,216,790</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,850,001		2,850,001	1
<b>Total (Acct. 400):</b>	<b>2,850,001</b>	<b>0</b>	<b>2,850,001</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,363,000		2,363,000	2
<b>Total (Acct. 401-402):</b>	<b>2,363,000</b>	<b>0</b>	<b>2,363,000</b>	
<b>Depreciation Expense (403):</b>				
Derived	187,657		187,657	3
<b>Total (Acct. 403):</b>	<b>187,657</b>	<b>0</b>	<b>187,657</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	167,452		167,452	5
<b>Total (Acct. 408):</b>	<b>167,452</b>	<b>0</b>	<b>167,452</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>131,892</b>	<b>0</b>	<b>131,892</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	44,132	0	44,132 11
<b>Total (Acct. 419):</b>	<b>44,132</b>	<b>0</b>	<b>44,132</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	5,062	5,062 12
Contributed Plant - Electric	[REDACTED]	18,539	18,539 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>23,601</b>	<b>23,601</b>
<b>TOTAL OTHER INCOME:</b>	<b>44,132</b>	<b>23,601</b>	<b>67,733</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	10,736	10,736 16
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	17,129	17,129 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>27,865</b>	<b>27,865</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>27,865</b>	<b>27,865</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	13,850	[REDACTED]	13,850 19
<b>Total (Acct. 427):</b>	<b>13,850</b>	<b>0</b>	<b>13,850</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	804	[REDACTED]	804 20
<b>Total (Acct. 428):</b>	<b>804</b>	<b>0</b>	<b>804</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	53		53 23
<b>Total (Acct. 431):</b>	<b>53</b>	<b>0</b>	<b>53</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>14,707</b>	<b>0</b>	<b>14,707</b>
<b>NET INCOME:</b>	<b>161,317</b>	<b>(4,264)</b>	<b>157,053</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,216,790	0	4,216,790 25
<b>Total (Acct. 216):</b>	<b>4,216,790</b>	<b>0</b>	<b>4,216,790</b>
<b>Balance Transferred from Income (433):</b>			
Derived	161,317	(4,264)	157,053 26
<b>Total (Acct. 433):</b>	<b>161,317</b>	<b>(4,264)</b>	<b>157,053</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
TRANSFER OF NET CONTRIBUTED PLANT - WATER	0	484,747	484,747 27
TRANSFER OF NET CONTRIBUTED PLANT - ELECTRIC	0	222,395	222,395 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>707,142</b>	<b>707,142</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,378,107</b>	<b>702,878</b>	<b>5,080,985</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	477,279	2,372,722	0	0	2,850,001	1
Less: interdepartmental sales	484	16,259	0	0	16,743	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>476,795</b>	<b>2,356,463</b>	<b>0</b>	<b>0</b>	<b>2,833,258</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	111,295		111,295	1
Electric operating expenses	204,132		204,132	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	1,862		1,862	8
Electric utility plant accounts	29,136		29,136	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>346,425</b>	<b>0</b>	<b>346,425</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,009,078	6,885,741	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,115,537	2,548,647	2
<b>Net Utility Plant</b>	<b>3,893,541</b>	<b>4,337,094</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	143	143	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>143</b>	<b>143</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,606	6,606	6
Special Funds (125)	0	87,738	7
<b>Total Other Property and Investments</b>	<b>6,749</b>	<b>94,487</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	454,498	287,595	8
Temporary Cash Investments (132)	1,704,869	1,451,140	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	235,118	253,343	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,171	2,009	14
Materials and Supplies (150)	82,275	79,955	15
Prepayments (165)	6,181	3,990	16
Other Current and Accrued Assets (170)	6,432	7,345	17
<b>Total Current and Accrued Assets</b>	<b>2,494,544</b>	<b>2,085,377</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	4,465	5,276	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	145,897	190,645	20
<b>Total Deferred Debits</b>	<b>150,362</b>	<b>195,921</b>	
<b>Total Assets and Other Debits</b>	<b>6,545,196</b>	<b>6,712,879</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	525,245	525,245	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	5,080,985	4,216,790	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,606,230</b>	<b>4,742,035</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	275,000	295,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>275,000</b>	<b>295,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	133,866	133,146	<b>28</b>
Payables to Municipality (233)	0	1,628	<b>29</b>
Customer Deposits (235)	4,163	3,493	<b>30</b>
Taxes Accrued (236)	141,281	133,054	<b>31</b>
Interest Accrued (237)	5,164	5,472	<b>32</b>
Other Current and Accrued Liabilities (238)	28,470	6,432	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>312,944</b>	<b>283,225</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	283,799	276,941	<b>36</b>
<b>Total Deferred Credits</b>	<b>283,799</b>	<b>276,941</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)	67,223	27,954	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>67,223</b>	<b>27,954</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,087,724	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>6,545,196</b>	<b>6,712,879</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,456,458	0	0	3,429,283	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,834,327	0	0	3,063,426	2
Utility Plant in Service - Contributed Plant (101.2)	647,744	0	0	463,581	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>3,482,071</b>	<b>0</b>	<b>0</b>	<b>3,527,007</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	885,820	0	0	1,821,270	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	168,671	0	0	239,776	13
<b>Total Accumulated Provision</b>	<b>1,054,491</b>	<b>0</b>	<b>0</b>	<b>2,061,046</b>	
<b>Net Utility Plant</b>	<b>2,427,580</b>	<b>0</b>	<b>0</b>	<b>1,465,961</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	844,167	1,704,480			<b>2,548,647</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	63,284	124,373			<b>187,657</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,278				<b>3,278</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	251	1,636			<b>1,887</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>66,813</b>	<b>126,009</b>	<b>0</b>	<b>0</b>	<b>192,822</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	25,160	9,219			<b>34,379</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>25,160</b>	<b>9,219</b>	<b>0</b>	<b>0</b>	<b>34,379</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>885,820</b>	<b>1,821,270</b>	<b>0</b>	<b>0</b>	<b>2,707,090</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

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

Depreciation Accruals (Credits) during the year (110.2):  
 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)	
<b>Balance first of year (110.2)</b>					0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	10,736	17,129			27,865	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	157,935	222,647			380,582	10
<b>Total credits</b>	<b>168,671</b>	<b>239,776</b>	<b>0</b>	<b>0</b>	<b>408,447</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0	0			0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>168,671</b>	<b>239,776</b>	<b>0</b>	<b>0</b>	<b>408,447</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No	No				19
If yes, what is the rate?						20

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Land	143			143	2
<b>Total Nonutility Property (121)</b>	<b>143</b>	<b>0</b>	<b>0</b>	<b>143</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>143</b>	<b>0</b>	<b>0</b>	<b>143</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			71,595		71,595	66,613	2
<b>Total Electric Utility</b>					<b>71,595</b>	<b>66,613</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	71,595	66,613	1
Water utility	10,680	13,342	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>82,275</b>	<b>79,955</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 GENERAL OBLIGATION REFUNDING BONDS	804	428	4,465	1
<b>Total</b>			<u><u>4,465</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	525,245	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>525,245</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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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NONE

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
1997 GENERAL OBLIGATION REFUNDING BONDS	09/30/1997	03/01/2012	4.63%	275,000	1
<b>Total for Account 224</b>				<b>275,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	133,054	1
<b>Accruals:</b>		
Charged water department expense	76,173	2
Charged electric department expense	91,279	3
Charged sewer department expense	1,556	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>169,008</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	133,054	6
Social Security taxes	23,855	7
PSC Remainder Assessment	3,172	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	700	9
<b>Total payments and other debits</b>	<b>160,781</b>	
<b>Balance end of year</b>	<b>141,281</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1997 GENERAL OBLIGATION REFUNDING BONDS	4,873	13,850	14,158	4,565	3
<b>Subtotal</b>	<b>4,873</b>	<b>13,850</b>	<b>14,158</b>	<b>4,565</b>	
<b>Notes Payable (231)</b>					
Customer deposits	599	53	53	599	4
<b>Subtotal</b>	<b>599</b>	<b>53</b>	<b>53</b>	<b>599</b>	
<b>Total</b>	<b>5,472</b>	<b>13,903</b>	<b>14,211</b>	<b>5,164</b>	

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	6,606	2
<b>Total (Acct. 124):</b>	<b>6,606</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	38,379	5
Electric	196,739	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>235,118</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
JOINT METERING RECEIVABLE FROM THE CITY	3,693	12
PUBLIC FIRE PROTECTION RECEIVABLE FROM THE CITY	1,478	13
<b>Total (Acct. 145):</b>	<b>5,171</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	6,181	14
<b>Total (Acct. 165):</b>	<b>6,181</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
DEMAND SIDE MANAGEMENT PROGRAM - 12/14/94	31,600	16

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
WPPI ENTRY FEE - 12/11/01	111,876	17
ADVANCE TO CLEC - 1/1/01	2,421	18
<b>Total (Acct. 183):</b>	<b>145,897</b>	
<b>Payables to Municipality (233):</b>		
NONE		19
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
DEMAND SIDE MANAGEMENT/PUBLIC BENEFITS RECOVERY THROUGH RATES	277,193	20
ALLOWANCE FOR DEFERRED SPECIAL ASSESSMENTS	6,606	21
<b>Total (Acct. 253):</b>	<b>283,799</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,824,051	3,023,833	0	0	5,847,884	1
Materials and Supplies	12,011	69,104	0	0	81,115	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	864,993	1,762,875	0	0	2,627,868	4
Customer Advances for Construction					0	5
					0	6
<b>Average Net Rate Base</b>	<b>1,971,069</b>	<b>1,330,062</b>	<b>0</b>	<b>0</b>	<b>3,301,131</b>	
Net Operating Income	133,717	(1,825)	0	0	131,892	7
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.78%</b>	<b>-0.14%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.00%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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**FINANCIAL SECTION FOOTNOTES**

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

Water Depreciation: The following water plant accounts are fully depreciated as of 12/31/03:

#314 = \$27,682

#328 = \$2,471

#332 = \$10,260

#394 = \$16,195

#391 = \$224 - remaining depreciation taken in 2003; now fully depreciated

#391.1 = \$5775 - remaining depreciation taken in 2003; now fully depreciated

Electric Depreciation: The following electric plant accounts are fully depreciated as of 12/31/03:

#391 = \$15,599

#396 = \$152,242

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**Taxes Accrued (Acct. 236) (Page F-17)****General footnotes**

The amount in A/C 231 represents interest on customer deposits. Therefore, no debt will be listed as A/C 231 on the Notes Payable and Miscellaneous Long Term Debt schedule.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Brodhead Water and Light Commission  
Brodhead, Wisconsin

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

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
February 13, 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	642,682	445,042	0	0	0	<b>1,087,724</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	642,682	445,042				<b>1,087,724</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	473,162	473,960	1
<b>Total Sales of Water</b>	<b>473,162</b>	<b>473,960</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,678	2,016	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)	2,439	3,850	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>4,117</b>	<b>5,866</b>	
<b>Total Operating Revenues</b>	<b>477,279</b>	<b>479,826</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	18,080	13,680	8
Pumping Expenses (620-625)	12,497	19,987	9
Water Treatment Expenses (630-635)	8,053	8,742	10
Transmission and Distribution Expenses (640-655)	49,423	42,974	11
Customer Accounts Expenses (901-904)	18,610	15,479	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	97,442	77,514	14
<b>Total Operation and Maintenance Expenses</b>	<b>204,105</b>	<b>178,376</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	63,284	67,827	15
Amortization Expense (404-407)		0	16
Taxes (408)	76,173	72,200	17
<b>Total Other Operating Expenses</b>	<b>139,457</b>	<b>140,027</b>	
<b>Total Operating Expenses</b>	<b>343,562</b>	<b>318,403</b>	
<b>NET OPERATING INCOME</b>	<b>133,717</b>	<b>161,423</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	765	1,723	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>765</b>	<b>1,723</b>	
Metered Sales to General Customers (461)				
Residential	115	56,210	225,435	4
Commercial	124	19,368	54,557	5
Industrial	3	2,181	4,936	6
<b>Total Metered Sales to General Customers (461)</b>	<b>242</b>	<b>77,759</b>	<b>284,928</b>	
Private Fire Protection Service (462)	8		7,941	7
Public Fire Protection Service (463)	1		167,668	8
Other Sales to Public Authorities (464)	21	3,884	10,418	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	52	484	12
<b>Total Sales of Water</b>	<b>276</b>	<b>82,460</b>	<b>473,162</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	167,668	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>167,668</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,678	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,678</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,057	10
<b>Other (specify):</b> RECONNECTIONS, MISCELLANEOUS	382	11
<b>Total Other Water Revenues (474)</b>	<b>2,439</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	11,776	7,280	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	6,304	6,400	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>18,080</b>	<b>13,680</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	12,497	12,182	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	0	7,805	9
<b>Total Pumping Expenses</b>	<b>12,497</b>	<b>19,987</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	8,053	8,742	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>8,053</b>	<b>8,742</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	11,722	10,295	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,749	11,992	16
Maintenance of Mains (651)	8,898	8,341	17
Maintenance of Services (652)	10,812	6,915	18
Maintenance of Meters (653)	5,205	3,424	19
Maintenance of Hydrants (654)	2,037	2,007	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>49,423</b>	<b>42,974</b>	

### WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	4,813	3,541	<b>22</b>
Accounting and Collecting Labor (902)	12,849	10,457	<b>23</b>
Supplies and Expenses (903)	948	1,481	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>18,610</b>	<b>15,479</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	29,691	17,425	<b>27</b>
Office Supplies and Expenses (921)	10,849	11,170	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	10,308	15,823	<b>30</b>
Property Insurance (924)	632	1,774	<b>31</b>
Injuries and Damages (925)	6,710	2,682	<b>32</b>
Employee Pensions and Benefits (926)	37,045	26,605	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	2,145	2,035	<b>35</b>
Transportation Expenses (933)		0	<b>36</b>
Maintenance of General Plant (935)	62	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>97,442</b>	<b>77,514</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>204,105</b>	<b>178,376</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		70,376	67,652	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,556	1,366	2
<b>Net property tax equivalent</b>		<b>68,820</b>	<b>66,286</b>	
Social Security		6,795	5,481	3
PSC Remainder Assessment		558	433	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>76,173</b>	<b>72,200</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.191200				3
County tax rate	mills		5.055800				4
Local tax rate	mills		9.368300				5
School tax rate	mills		9.295100				6
Voc. school tax rate	mills		1.735700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.646100</b>				<b>10</b>
Less: state credit	mills		1.275100				11
<b>Net tax rate</b>	mills		<b>24.371000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.368300</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.030800</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.399100</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.646100</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.795407</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.371000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.384876</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,456,458	3,456,458				22
Materials & Supplies	\$	13,342	13,342				23
<b>Subtotal</b>	\$	<b>3,469,800</b>	<b>3,469,800</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,469,800</b>	<b>3,469,800</b>				<b>26</b>
Assessment Ratio	dec.		1.046300				27
<b>Assessed Value</b>	\$	<b>3,630,452</b>	<b>3,630,452</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.384876</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>70,376</b>	<b>70,376</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	67,652					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>70,376</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	18,207		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)	27,682		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>45,889</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,878	1,244	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	82,513		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,471		20
<b>Total Pumping Plant</b>	<b>100,862</b>	<b>1,244</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,260		23
<b>Total Water Treatment Plant</b>	<b>10,260</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			18,207	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)			27,682	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>45,889</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			17,122	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			82,513	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,471	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>102,106</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,260	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>10,260</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	477,337		26
Transmission and Distribution Mains (343)	1,877,315		27
Fire Mains (344)	0		28
Services (345)	456,730	15,300	29
Meters (346)	117,190	8,314	30
Hydrants (348)	199,431	5,269	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,128,103</b>	<b>28,883</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	58,725	4,835	34
Office Furniture and Equipment (391)	6,524		35
Computer Equipment (391.1)	32,761	1,185	36
Transportation Equipment (392)	57,139	9,564	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,195		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>171,344</b>	<b>15,584</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,456,458</b>	<b>45,711</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,456,458</b>	<b>45,711</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			100 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			477,337 26
Transmission and Distribution Mains (343)	3,228	(476,230)	1,397,857 27
Fire Mains (344)			0 28
Services (345)	2,400	(115,861)	353,769 29
Meters (346)	4,413		121,091 30
Hydrants (348)	1,162	(50,591)	152,947 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>11,203</b>	<b>(642,682)</b>	<b>2,503,101</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)	1,450		62,110 34
Office Furniture and Equipment (391)			6,524 35
Computer Equipment (391.1)	469		33,477 36
Transportation Equipment (392)	12,038		54,665 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			16,195 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>13,957</b>	<b>0</b>	<b>172,971</b>
<b>Total utility plant in service directly assignable</b>	<b>25,160</b>	<b>(642,682)</b>	<b>2,834,327</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>25,160</b>	<b>(642,682)</b>	<b>2,834,327</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		5,062	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>5,062</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>5,062</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>5,062</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		476,230	476,230 27
Fire Mains (344)			0 28
Services (345)		115,861	120,923 29
Meters (346)			0 30
Hydrants (348)		50,591	50,591 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>642,682</b>	<b>647,744</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>642,682</b>	<b>647,744</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>642,682</b>	<b>647,744</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			8,273	<b>8,273</b>	1
February			7,463	<b>7,463</b>	2
March			7,394	<b>7,394</b>	3
April			7,212	<b>7,212</b>	4
May			8,284	<b>8,284</b>	5
June			8,130	<b>8,130</b>	6
July			8,615	<b>8,615</b>	7
August			9,923	<b>9,923</b>	8
September			8,540	<b>8,540</b>	9
October			9,082	<b>9,082</b>	10
November			6,831	<b>6,831</b>	11
December			7,034	<b>7,034</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>96,781</b>	<b>96,781</b>	
Less: Water sold				82,460	13
Volume pumped but not sold				<b>14,321</b>	14
Volume sold as a percent of volume pumped				<b>85%</b>	15
Volume used for water production, water quality and system maintenance				1,874	16
Volume related to equipment/system malfunction				1,936	17
Non-utility volume NOT included in water sales				611	18
Total volume not sold but accounted for				<b>4,421</b>	19
Volume pumped but unaccounted for				<b>9,900</b>	20
Percent of water lost				<b>10%</b>	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.)				644	23
Date of maximum: 5/21/2003					24
Cause of maximum:					25
hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				54	26
Date of minimum: 10/21/2003					27
Total KWH used for pumping for the year				134,680	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL-W 35RD AVE/11TH STREET	#1	995	12	600	Yes	<b>1</b>
WELL-W 4TH AVE/18TH STREET	#2	442	16	590	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDBY EQUIPMENT	WELL #1	WELL #2	1
Location	1011 W. 4TH AVENUE	1011 W. 4TH AVENUE	1802 W. 4TH AVENUE	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	UNKNOWN	FAIRBANKS	LAYNE	5
Year Installed	1956	1935	1960	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	620	620	8
Pump Motor or Standby Engine Mfr	FORD INDUSTRIAL	US MOTOR	US MOTOR	10
Year Installed	1956	1993	1960	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	60	60	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	A	B	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1921	1982	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	145	143	6
Total capacity in gallons (actual)	80,000	500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	10.0000	10.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	634	0	0	(634)	0	1
M	D	2.000	2,617	0	340	(1,947)	330	2
M	D	4.000	9,233	0	0	0	9,233	3
M	D	6.000	53,944	0	262	0	53,682	4
M	D	8.000	25,653	0	0	0	25,653	5
M	D	10.000	38,124	0	0	0	38,124	6
M	D	12.000	940	0	0	0	940	7
<b>Total Within Municipality</b>			<b>131,145</b>	<b>0</b>	<b>602</b>	<b>(2,581)</b>	<b>127,962</b>	
<b>Total Utility</b>			<b>131,145</b>	<b>0</b>	<b>602</b>	<b>(2,581)</b>	<b>127,962</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,149	2	3	0	1,148	189	1
M	1.000	175	3	0	0	178	61	2
M	1.250	2	0	0	0	2	0	3
M	1.500	9	0	0	0	9	0	4
M	2.000	42	0	1	0	41	18	5
M	4.000	2	0	0	7	9	0	6
M	6.000		2		5	7	0	7
M	8.000				3	3	0	8
M	10.000				1	1	0	9
<b>Total Utility</b>		<b>1,379</b>	<b>7</b>	<b>4</b>	<b>16</b>	<b>1,398</b>	<b>268</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,269	108	97	0	1,280	339	1
1.000	11	0	0	0	11	0	2
1.250	0	0	0	0	0	0	3
1.500	15	3	0	0	18	3	4
2.000	21	0	0	0	21	0	5
3.000	8	0	0	0	8	0	6
4.000	1	0	0	0	1	0	7
8.000	2	0	0	0	2	0	8
<b>Total:</b>	<b>1,327</b>	<b>111</b>	<b>97</b>	<b>0</b>	<b>1,341</b>	<b>342</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,099	96	0	12	1	72	1,280	1
1.000	0	8	0	2	0	1	11	2
1.250	0	0	0	0	0	0	0	3
1.500	0	15	0	0	0	3	18	4
2.000	0	8	5	2	2	4	21	5
3.000	0	3	0	3	0	2	8	6
4.000	0	0	0	0	0	1	1	7
8.000	0	0	0	0	2	0	2	8
<b>Total:</b>	<b>1,099</b>	<b>130</b>	<b>5</b>	<b>19</b>	<b>5</b>	<b>83</b>	<b>1,341</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	180	2	2		180	2
<b>Total Fire Hydrants</b>	<b>180</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>180</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	180
Number of distribution system valves end of year:	513
Number of distribution valves operated during year:	489

## 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 625 - Maintenance of Pumping Equipment: No need for any maintenance in 2003.

A/C 920 - Administrative Salaries: Utility joined union in March 2003 - employees received backpay for the 1 year and 3 mos their salaries were on hold during the union negotiations.

A/C 923 - Outisde Services: 2002 had large amount of legal bills as utility joined a union last year.

A/C 926 - Employee Pensions and Benefits: Union negotiated a sick leave maximum accumulation of 120 days compared to the 90 days previously allowed. The increase to the sick leave accrual was posted to A/C 926.

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

If Adjustments for any account are nonzero, please explain.

Adjustments account for transfer of assets from utility financed to contributed plant status.

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

If Adjustments for any account are nonzero, please explain.

Adjustments account for transfer of assets from utility financed to contributed plant status.

### Water Mains (Page W-17)

Explain all reported Adjustments.

Adjustments made to reconcile to actual count at year end. Per utility management, there is no more 1-1/2" main and very little 2" main left in the City of Brodhead.

### Water Services (Page W-18)

Explain all reported Adjustments.

Adjustments are to reconcile to actual count at year end.

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

Two 6" and one 1" service was paid by the customer. The remaining two 3/4" and one 1" service were paid for using utility funds.

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	2,351,744	2,168,629	1
<b>Total Sales of Electricity</b>	<b>2,351,744</b>	<b>2,168,629</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	8,539	8,225	2
Miscellaneous Service Revenues (451)	301	380	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	10,351	7,857	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,787	7,605	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>20,978</b>	<b>24,067</b>	
<b>Total Operating Revenues</b>	<b>2,372,722</b>	<b>2,192,696</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,709,455	1,569,480	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	135,372	139,776	11
Customer Accounts Expenses (901-904)	26,542	27,084	12
Sales Expenses (910)	31,600	31,600	13
Administrative and General Expenses (920-935)	255,926	205,584	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,158,895</b>	<b>1,973,524</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	124,373	131,359	15
Amortization Expense (404-407)		0	16
Taxes (408)	91,279	82,507	17
<b>Total Other Expenses</b>	<b>215,652</b>	<b>213,866</b>	
<b>Total Operating Expenses</b>	<b>2,374,547</b>	<b>2,187,390</b>	
<b>NET OPERATING INCOME</b>	<b>(1,825)</b>	<b>5,306</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	8,539	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,539</b>	
<b>Miscellaneous Service Revenues (451):</b>		
CONNECTIONS	301	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>301</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACT REVENUE	10,351	5
<b>Total Rent from Electric Property (454)</b>	<b>10,351</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
RENEWABLE RESOURCE CREDIT RECEIPTS	1,053	7
MISCELLANEOUS	734	8
<b>Total Other Electric Revenues (456)</b>	<b>1,787</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	1,709,455	1,569,480	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>1,709,455</b>	<b>1,569,480</b>	
<b>Total Power Production Expenses</b>	<b>1,709,455</b>	<b>1,569,480</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	3,138	3,134	20
Line and Station Labor (561)	47,020	37,555	21
Line and Station Supplies and Expenses (562)	16,634	15,390	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)	13,667	9,021	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	591	7,095	27
Maintenance of Lines (572)	48,158	64,788	28
Maintenance of Line Transformers (573)	2,715	0	29
Maintenance of Street Lighting and Signal Systems (574)	3,449	2,793	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
<b>Total Distribution Expenses</b>	<b>135,372</b>	<b>139,776</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	7,312	6,979	33
Accounting and Collecting Labor (902)	18,098	18,067	34
Supplies and Expenses (903)	1,132	1,451	35
Uncollectible Accounts (904)		587	36
<b>Total Customer Accounts Expenses</b>	<b>26,542</b>	<b>27,084</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	31,600	31,600	37
<b>Total Sales Expenses</b>	<b>31,600</b>	<b>31,600</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	63,971	29,157	<b>38</b>
Office Supplies and Expenses (921)	17,726	19,962	<b>39</b>
Administrative Expenses Transferred -- Credit (922)	0	0	<b>40</b>
Outside Services Employed (923)	40,241	39,004	<b>41</b>
Property Insurance (924)	1,175	3,294	<b>42</b>
Injuries and Damages (925)	12,460	9,821	<b>43</b>
Employee Pensions and Benefits (926)	103,381	87,919	<b>44</b>
Regulatory Commission Expenses (928)		0	<b>45</b>
Miscellaneous General Expenses (930)	7,221	10,595	<b>46</b>
Transportation Expenses (933)	0	(565)	<b>47</b>
Maintenance of General Plant (935)	9,751	6,397	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>255,926</b>	<b>205,584</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,158,895</b>	<b>1,973,524</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		70,905	65,403	1
Social Security		17,060	15,074	2
Wisconsin Gross Receipts Tax		700	0	3
PSC Remainder Assessment		2,614	2,030	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>91,279</b>	<b>82,507</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.191200				3
County tax rate	mills		5.055800				4
Local tax rate	mills		9.368300				5
School tax rate	mills		9.295100				6
Voc. school tax rate	mills		1.735700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.646100</b>				<b>10</b>
Less: state credit	mills		1.275100				11
<b>Net tax rate</b>	mills		<b>24.371000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.368300</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.030800</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.399100</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.646100</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.795407</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.371000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.384876</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,429,283	3,429,283				22
Materials & Supplies	\$	66,613	66,613				23
<b>Subtotal</b>	\$	<b>3,495,896</b>	<b>3,495,896</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,495,896</b>	<b>3,495,896</b>				<b>26</b>
Assessment Ratio	dec.		1.046300				27
<b>Assessed Value</b>	\$	<b>3,657,756</b>	<b>3,657,756</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.384876</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>70,905</b>	<b>70,905</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	53,572					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>70,905</b>					<b>34</b>

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	5,877		25
Structures and Improvements (352)	62,633		26
Station Equipment (353)	181,322		27
Towers and Fixtures (354)	39,969		28
Poles and Fixtures (355)	101,865		29
Overhead Conductors and Devices (356)	47,440		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>439,106</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	14,509		34
Structures and Improvements (361)	203,730	1,587	35
Station Equipment (362)	309,226		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	319,807	19,937	38
Overhead Conductors and Devices (365)	392,313	5,501	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	150,524	6,842	41
Line Transformers (368)	277,551	7,097	42
Services (369)	299,879	16,626	43
Meters (370)	121,266	6,792	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	234,153	1,768	47
<b>Total Distribution Plant</b>	<b>2,322,958</b>	<b>66,150</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,875		48
Structures and Improvements (390)	178,110		49
Office Furniture and Equipment (391)	15,599		50
Computer Equipment (391.1)	59,907	2,081	51
Transportation Equipment (392)	171,241	9,564	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	54,604	8,730	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			5,877 25
Structures and Improvements (352)			62,633 26
Station Equipment (353)			181,322 27
Towers and Fixtures (354)			39,969 28
Poles and Fixtures (355)			101,865 29
Overhead Conductors and Devices (356)			47,440 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>439,106</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			14,509 34
Structures and Improvements (361)	476		204,841 35
Station Equipment (362)			309,226 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	600	(110,206)	228,938 38
Overhead Conductors and Devices (365)	600	(51,871)	345,343 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	300		157,066 41
Line Transformers (368)	1,700	(95,644)	187,304 42
Services (369)	500	(99,303)	216,702 43
Meters (370)	648	(41,789)	85,621 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		(46,230)	189,691 47
<b>Total Distribution Plant</b>	<b>4,824</b>	<b>(445,043)</b>	<b>1,939,241</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,875 48
Structures and Improvements (390)			178,110 49
Office Furniture and Equipment (391)			15,599 50
Computer Equipment (391.1)	871		61,117 51
Transportation Equipment (392)	2,985		177,820 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			63,334 54

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

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	22,106		<b>55</b>
Power Operated Equipment (396)	149,319		<b>56</b>
Communication Equipment (397)	14,458	1,880	<b>57</b>
Miscellaneous Equipment (398)	0		<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>667,219</b>	<b>22,255</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,429,283</b>	<b>88,405</b>	
Common Utility Plant Allocated to Electric Department	0		<b>60</b>
<b>Total utility plant in service</b>	<b>3,429,283</b>	<b>88,405</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			22,106 55
Power Operated Equipment (396)			149,319 56
Communication Equipment (397)	539		15,799 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>4,395</b>	<b>0</b>	<b>685,079</b>
<b>Total utility plant in service directly assignable</b>	<b>9,219</b>	<b>(445,043)</b>	<b>3,063,426</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>9,219</b>	<b>(445,043)</b>	<b>3,063,426</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
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)		10,346	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)			41
Line Transformers (368)			42
Services (369)		6,943	43
Meters (370)		1,249	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)			47
<b>Total Distribution Plant</b>	<b>0</b>	<b>18,538</b>	
<b>GENERAL PLANT</b>			
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)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		110,206	110,206 38
Overhead Conductors and Devices (365)		51,871	62,217 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)		95,644	95,644 42
Services (369)		99,303	106,246 43
Meters (370)		41,789	43,038 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		46,230	46,230 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>445,043</b>	<b>463,581</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>18,538</u>
Common Utility Plant Allocated to Electric Department		60
<b>Total utility plant in service</b>	<u>0</u>	<u>18,538</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)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>445,043</b>	<b>463,581</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>445,043</b>	<b>463,581</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)		32.80	1
7.2/12.5 kV (12kV)	0.25	1.75	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		3.00	5
7.2/12.5 kV (12kV)		1.25	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV		0.50	10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,846	Friday	01/24/2003	09:00	3,624	1
February	02	6,744	Monday	02/10/2003	11:00	3,252	2
March	03	6,768	Monday	03/10/2003	09:00	3,341	3
April	04	6,259	Monday	04/07/2003	11:00	3,017	4
May	05	5,883	Monday	05/19/2003	11:00	2,952	5
June	06	7,792	Wednesday	06/25/2003	14:00	3,053	6
July	07	7,176	Thursday	07/31/2003	14:00	3,320	7
August	08	8,080	Thursday	08/21/2003	14:00	3,622	8
September	09	6,999	Monday	09/08/2003	14:00	3,137	9
October	10	5,971	Thursday	10/02/2003	08:00	3,195	10
November	11	6,610	Monday	11/24/2003	11:00	3,100	11
December	12	6,652	Thursday	12/11/2003	18:00	3,405	12
<b>Total</b>		<b>81,780</b>				<b>39,018</b>	

**System Name** Brodhead Water & Light

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	39,018	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>39,018</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	37,164	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>37,164</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,854	27
<b>Total Energy Losses</b>	<b>1,854</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.7517%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>39,018</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	1,467	13,198	1
<b>Total Sales for Residential Sales</b>		<b>1,467</b>	<b>13,198</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL & INTERDEPARTMENTAL	CG-1	270	3,904	2
SMALL POWER	CP-1	16	3,483	3
LARGE POWER	CP-2	5	16,294	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>291</b>	<b>23,681</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	11	285	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>11</b>	<b>285</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,769</b>	<b>37,164</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		793,506	151,373	<b>944,879</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>793,506</b>	<b>151,373</b>	<b>944,879</b>	
		259,516	43,944	<b>303,460</b>	<b>2</b>
11,284	13,905	170,329	38,418	<b>208,747</b>	<b>3</b>
44,528	47,007	671,696	181,087	<b>852,783</b>	<b>4</b>
<b>55,812</b>	<b>60,912</b>	<b>1,101,541</b>	<b>263,449</b>	<b>1,364,990</b>	
		41,794	81	<b>41,875</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>41,794</b>	<b>81</b>	<b>41,875</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>55,812</b>	<b>60,912</b>	<b>1,936,841</b>	<b>414,903</b>	<b>2,351,744</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	CENTRAL SUBSTATION		NORTH SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	firm		firm		3
Voltage at Which Delivered	69000		69000		4
Point of Metering	substation		substation		5
Total of 12 Monthly Maximum Demands -- kW	50,761		22,568		6
Average load factor	<b>68.1140%</b>		<b>63.3519%</b>		7
Total Cost of Purchased Power					8
Average cost per kWh	<b>0.0000</b>		<b>0.0000</b>		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,173	1,173	445	536	12
February	1,063	1,048	394	478	13
March	1,090	1,111	373	490	14
April	1,052	951	352	391	15
May	991	967	322	410	16
June	1,007	979	381	424	17
July	1,025	994	480	549	18
August	1,123	1,128	517	571	19
September	1,057	1,046	367	419	20
October	1,118	1,025	366	387	21
November	937	1,062	336	479	22
December	1,069	1,051	448	522	23
<b>Total kWh (000)</b>	<b>12,705</b>	<b>12,535</b>	<b>4,781</b>	<b>5,656</b>	<b>24</b>

Particulars	(d)		(e)		
Name of Vendor	WPPI		WPPI		29
Point of Delivery	South Substation		South Substation		30
Voltage at Which Delivered	firm		firm		31
Point of Metering	69000		69000		32
Type of Power Purchased (firm, dump, etc.)	substation		substation		33
Total of 12 Monthly Maximum Demands -- kW	14344		14344		34
Average load factor	<b>31.9068%</b>		<b>31.9068%</b>		35
Total Cost of Purchased Power					36
Average cost per kWh	<b>0.0000</b>		<b>0.0000</b>		37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January	206	92	206	92	40
February	186	84	186	84	41
March	191	85	191	85	42
April	190	81	190	81	43
May	181	80	181	80	44
June	184	77	184	77	45
July	186	86	186	86	46
August	188	95	188	95	47
September	172	76	172	76	48
October	202	97	202	97	49
November	180	106	180	106	50
December	213	103	213	103	51
<b>Total kWh (000)</b>	<b>2,279</b>	<b>1,062</b>	<b>2,279</b>	<b>1,062</b>	<b>52</b>

### 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
<b>Load Factor</b>		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
<b>Cost per kWh of Net Generation (\$)</b>		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
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		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

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### 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							
<b>Total</b>							<u><u>0</u></u>
							1

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	#1 North	#2 Central	#3 South	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Capacity of Transformers in kVA	5,000	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				8
				9
Kwh Output				10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,926	637	19,033	1
Acquired during year	15	13	170	2
<b>Total</b>	<b>1,941</b>	<b>650</b>	<b>19,203</b>	<b>3</b>
Retired during year	23	13	387	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,918</b>	<b>637</b>	<b>18,816</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,757	531	15,361	8
In utility's use	5			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	156	106	3,455	12
<b>Total end of year</b>	<b>1,918</b>	<b>637</b>	<b>18,816</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	338	165,996	1
Sodium Vapor	250	32	41,064	2
<b>Total</b>		<b>370</b>	<b>207,060</b>	
<b>Ornamental</b>				
Sodium Vapor	100	12	5,976	3
Sodium Vapor	250	49	67,403	4
Sodium Vapor	400	3	4,127	5
<b>Total</b>		<b>64</b>	<b>77,506</b>	
<b>Other</b>				
Incandescent	68	2	741	6
<b>Total</b>		<b>2</b>	<b>741</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

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

A/C 561 - Line and Station Labor: Utility joined union in March 2003 - employees received backpay for the 1 year and 3 mos their salaries were on hold during the union negotiations. Approximately \$12,000 payroll transaction in March 2003 to account for backpay.

A/C 571 - Maintenance of Structures: Nothing unusual in 2003 - prior years have been decreasing; no need for maintenance in 2003.

A/c 572 - Maintenance of Lines: 2002 amount was high compared to prior years (2001 = \$40,923). During 2002, the utility expensed large amount of obsolete inventory.

A/C 920 - Office Salaries: See explanation for A/C 561.

A/C 926 - Pensions and Benefits: Union negotiated a sick leave maximum accumulation of 120 days compared to the 90 days previously allowed. The increase to the sick leave accrual was posted to A/C 926.

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

If Adjustments for any account are nonzero, please explain.

Adjustments account for transfer of assets from utility financed to contributed plant status.

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

If Adjustments for any account are nonzero, please explain.

Adjustments account for transfer of assets from utility financed to contributed plant status.

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