



3013 (02-02-05)

ANNUAL REPORT

OF

Name: RIVER FALLS MUNICIPAL UTILITY

Principal Office: 125 EAST ELM STREET
RIVER FALLS, WI 54022

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIVER FALLS MUNICIPAL UTILITY

Utility Address: 125 EAST ELM STREET
RIVER FALLS, WI 54022

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site: www.rfmu.org

Utility employee in charge of correspondence concerning this report:

Name: MR CARL H. GAULKE

Title: GENERAL MANAGER

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: cgaulk@wppisys.org

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR JAMES DIECK

Title: COMMISSION PRESIDENT

Office Address:

904 FALCON DRIVE
RIVER FALLS, WI 54022

Telephone: (715) 425 - 1144

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VICKI HELLENBRAND

Title: PARTNER

Office Address: VIRCHOW, KRAUSE, AND COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7389

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 3/1/2005

Period covered by most recent audit: 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: CARRIE FISHER

Title: OFFICE MANAGER

Office Address:

125 EAST ELM STREET

RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: cfisher@wppisys.org

Name: MARK FREEBORN

Title: ELECTRIC GENERATION AND DESIGN ENGINEER

Office Address:

125 EAST ELM STREET

RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: mfreeborn@wppisys.org

Name: MR CARL GAULKE

Title: GENERAL MANAGER

Office Address:

125 EAST ELM STREET

RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: cgaulke@wppisys.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR CHUCK BERANEK

Title: ELECTRIC DISTRIBUTION SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906 EXT

Fax Number: (715) 425 - 7217

E-mail Address: beranek56@yahoo.com

Name: MR DON GUTTING

Title: WWTF SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906 EXT

Fax Number: (715) 425 - 7217

E-mail Address: rfwwtf@sbcglobal.net

Name: MR MIKE BRANIGAN

Title: WATER WORKS SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Name of utility commission/committee: CITY OF RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:

- MR WAYNE BEEBE, COMPTROLLER
 - MR JAMES DIECK, PRESIDENT
 - MR GRANT HANSON, SECRETARY
 - MR JAMES LAPOINT
 - MR ROBERT SWANSON
 - MR BRUCE TOKHEIM, VICE PRESIDENT
 - MR MICHAEL WOOLSEY
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,356,682	10,033,404	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,894,275	7,406,276	2
Depreciation Expense (403)	877,804	799,435	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	670,995	609,312	5
Total Operating Expenses	9,443,074	8,815,023	
Net Operating Income	913,608	1,218,381	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	913,608	1,218,381	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	94,311	104,044	10
Miscellaneous Nonoperating Income (421)	826,881	574,023	11
Total Other Income	921,192	678,067	
Total Income	1,834,800	1,896,448	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(64,080)	0	12
Other Income Deductions (426)	157,120	145,454	13
Total Miscellaneous Income Deductions	93,040	145,454	
Income Before Interest Charges	1,741,760	1,750,994	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	352,535	370,291	14
Amortization of Debt Discount and Expense (428)	15,808	15,808	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	2,779	584	18
Interest Charged to Construction--Cr. (432)	44,424	84,540	19
Total Interest Charges	326,698	302,143	
Net Income	1,415,062	1,448,851	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,422,653	12,329,656	20
Balance Transferred from Income (433)	1,415,062	1,448,851	21
Miscellaneous Credits to Surplus (434)	22,655	5,644,146	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	20,860,370	19,422,653	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	10,356,682		10,356,682	1
Total (Acct. 400):	10,356,682	0	10,356,682	
Operation and Maintenance Expense (401-402):				
Derived	7,894,275		7,894,275	2
Total (Acct. 401-402):	7,894,275	0	7,894,275	
Depreciation Expense (403):				
Derived	877,804		877,804	3
Total (Acct. 403):	877,804	0	877,804	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	670,995		670,995	5
Total (Acct. 408):	670,995	0	670,995	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	913,608	0	913,608	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST EARNED ON INVESTMENTS AND SPECIAL FU	94,311	0	94,311 11
Total (Acct. 419):	94,311	0	94,311
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	571,292	571,292 12
Contributed Plant - Electric	██████████	255,589	255,589 13
NONE	0	0	0 14
Total (Acct. 421):	0	826,881	826,881
TOTAL OTHER INCOME:	94,311	826,881	921,192
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(64,080)	██████████	(64,080) 15
NONE	0	0	0 16
Total (Acct. 425):	(64,080)	0	(64,080)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	83,784	83,784 17
Depreciation Expense on Contributed Plant - Electric	██████████	70,972	70,972 18
MEUW LEGISLATIVE & REGULATORY MEMBER DUES	2,364	0	2,364 19
Total (Acct. 426):	2,364	154,756	157,120
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(61,716)	154,756	93,040
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	352,535	██████████	352,535 20
Total (Acct. 427):	352,535	0	352,535
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF REVENUE BONDS DEBT DISCOUNT	15,808	██████████	15,808 21
Total (Acct. 428):	15,808	0	15,808
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	2,779		2,779 24
Total (Acct. 431):	2,779	0	2,779
Interest Charged to Construction--Cr. (432):			
INTEREST CHARGED TO NORTH SUBSTATION	44,424		44,424 25
Total (Acct. 432):	44,424	0	44,424
TOTAL INTEREST CHARGES:	326,698	0	326,698
NET INCOME:	742,937	672,125	1,415,062
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	13,183,234	6,239,419	19,422,653 26
Total (Acct. 216):	13,183,234	6,239,419	19,422,653
Balance Transferred from Income (433):			
Derived	742,937	672,125	1,415,062 27
Total (Acct. 433):	742,937	672,125	1,415,062
Miscellaneous Credits to Surplus (434):			
GOLFVIEW BOOSTER STATION	0	22,655	22,655 28
Total (Acct. 434):	0	22,655	22,655
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	13,926,171	6,934,199	20,860,370

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	1,218,992	9,137,690	0	0	10,356,682	1
Less: interdepartmental sales	1,074		0	0	1,074	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		3,963			3,963	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,217,918	9,133,727	0	0	10,351,645	

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	272,303	45,499	317,802	1
Electric operating expenses	863,286	144,245	1,007,531	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	9,982	1,668	11,650	8
Electric utility plant accounts	116,592	19,481	136,073	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	682	114	796	13
Accum. prov. for depreciation of electric plant	8,480	1,417	9,897	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	212,424	(212,424)	0	18
All other accounts			0	19
Total Payroll	1,483,749	0	1,483,749	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	7	1
Electric	20.3	2
Gas	0	3
Sewer	7.7	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	37,955,429	36,111,295	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	11,771,275	12,276,883	2
Net Utility Plant	26,184,154	23,834,412	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	26,184,154	23,834,412	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	672,033	738,788	7
Other Investments (124)	179,197	49,220	8
Special Funds (125-128)	1,666,661	1,581,916	9
Total Other Property and Investments	2,517,891	2,369,924	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	580,800	999,522	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	250	250	12
Temporary Cash Investments (136)	1,213,352	1,132,528	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	889,688	876,060	15
Other Accounts Receivable (143)	28,602	73,248	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	7,782	6,714	18
Materials and Supplies (151-163)	355,331	362,113	19
Prepayments (165)	74,344	74,300	20
Interest and Dividends Receivable (171)	4,281	4,336	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,154,430	3,529,071	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	136,920	152,727	24
Other Deferred Debits (182-186)	16,240	16,240	25
Total Deferred Debits	153,160	168,967	
Total Assets and Other Debits	32,009,635	29,902,374	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	501,359	500,109	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	20,860,370	19,422,653	28
Total Proprietary Capital	21,361,729	19,922,762	
LONG-TERM DEBT			
Bonds (221-222)	6,775,224	7,349,287	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	1,239,753	1,345,732	31
Total Long-Term Debt	8,014,977	8,695,019	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	846,413	838,220	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	26,991	27,567	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	73,421	80,671	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	10,740	11,361	40
Miscellaneous Current and Accrued Liabilities (242)	277,445	251,509	41
Total Current and Accrued Liabilities	1,235,010	1,209,328	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	174,949	49,139	43
Other Deferred Credits (253)	1,222,970	26,126	44
Total Deferred Credits	1,397,919	75,265	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	32,009,635	29,902,374	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	11,276,719	0	0	24,834,576	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,812,592	0	0	23,351,933	2
Utility Plant in Service - Contributed Plant (101.2)	6,284,176	0	0	2,145,649	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)	319,376			41,703	9
Total Utility Plant	12,416,144	0	0	25,539,285	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,321,934	0	0	8,930,885	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	719,041	0	0	799,415	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,040,975	0	0	9,730,300	
Net Utility Plant	10,375,169	0	0	15,808,985	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,819,384	9,047,345			10,866,729	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	125,705	752,099			877,804	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	25,357				25,357	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing Account	6,039	62,383			68,422	9
Salvage	723	13,876			14,599	10
Other credits (specify):						11
Adjust Golfview Booster Station Pre	22,655	0			22,655	12
					0	13
					0	14
					0	15
Total credits	180,479	828,358	0	0	1,008,837	16
Debits during year						17
Book cost of plant retired	66,961	235,664			302,625	18
Cost of removal	749	15,127			15,876	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	610,219	694,028			1,304,247	
	0				0	
					0	23
					0	24
Total debits	677,929	944,819	0	0	1,622,748	25
Balance end of year (111.1)	1,321,934	8,930,884	0	0	10,252,818	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	660,519	749,635			1,410,154	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	83,784	70,972			154,756	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	19	222			241	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	83,803	71,194	0	0	154,997	16
Debits during year						17
Book cost of plant retired	493	14,363			14,856	18
Cost of removal	2,132	7,051			9,183	19
Other debits (specify):						20
Adjust Golfview Booster Station pre	22,655				22,655	
					0	
					0	23
					0	24
Total debits	25,280	21,414	0	0	46,694	25
Balance end of year (111.1)	719,042	799,415	0	0	1,518,457	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	20,769				20,769	15,165	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			322,821		322,821	336,376	3
Total Electric Utility					343,590	351,541	

Account	Total End of Year	Amount Prior Year	
Electric utility total	343,590	351,541	1
Water utility (154)	11,741	10,572	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	355,331	362,113	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC MORTGAGE REVENUE BOND 1994	2,832	428	13,433	1
ELECTRIC MORTGAGE REVENUE BOND 1998	5,435	428	47,101	2
ELECTRIC MORTGAGE REVENUE BOND 2002	5,744	428	73,241	3
WATER WORKS MORTGAGE REVENUE BOND 1991	1,797	428	3,145	4
Total			136,920	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	500,109	1
Changes during year (explain):		
PRIMARY EXTENSION/BOULDER RIDGE TUNNEL	1,250	2
Balance end of year	<u>501,359</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER WORKS MORTG. REVENUE BONDS	05/14/1991	10/01/2006	6.70%	155,000	1
ELECTRIC MORTG. REVENUE BONDS 1994	04/05/1994	10/01/2009	5.20%	495,000	2
ELECTRIC MORTG. REVENUE BOND, 1998	06/23/1998	10/01/2013	4.40%	3,095,000	3
DUE TO MUNICIPALITY ASSESSMENT	12/01/2001	12/01/2011	4.26%	75,224	4
ELECTRIC MORT REVENUE BOND 2002	11/01/2002	10/01/2017	2.00%	2,955,000	5
Total Bonds (Account 221):				6,775,224	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 6,775,224

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
AMR LOAN STATE FUND	07/27/2004	03/15/2009	2.75%	150,150	1
ELECTRIC REVENUE NOTE 2000	03/27/2000	03/27/2005	5.44%	27,633	2
ELECTRIC UNFUNDED PENSION DEBT	12/31/2003	02/01/2013	5.03%	118,236	3
WATER LOAN (2) 2003	12/28/2003	12/28/2010	3.73%	145,540	4
WATER LOAN 2003	03/10/2003	02/10/2013	4.60%	679,996	5
WATER UNFUNDED PENSION DEBT	12/31/2003	02/01/2013	5.03%	31,544	6
ADVANCE FROM ELECTRIC UTILITY TO WATER	12/01/1997	12/01/2006	5.00%	86,654	7
Total for Account 224				1,239,753	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	185,637	2
Charged electric department expense	485,358	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	670,995	
Taxes paid during year:		
County, state and local taxes	556,594	6
Social Security taxes	90,818	7
PSC Remainder Assessment	11,533	8
Other (explain):		
WI GROSS RECEIPT TAX	12,050	9
Total payments and other debits	670,995	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
WATER WORKS MORTGAGE REVENUE 1991	3,818	14,097	15,270	2,645	2
ELECTRIC MORTGAGE REVENUE BOND 1994	7,922	30,585	31,690	6,817	3
ELECTRIC MORTGAGE REVENUE BONDS 1998	36,869	144,945	147,475	34,339	4
ELECTRIC MORTGAGE REVENUE BONDS 2002	25,411	100,742	101,643	24,510	5
DUE TO MUNICIPALITY	0	3,590	3,590	0	6
Subtotal	74,020	293,959	299,668	68,311	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ELECTRIC LOAN 2000	0	4,505	4,505	0	8
WATER/SEWER ADVANCE FROM ELECTRIC	0	5,885	5,885	0	9
WATER LOAN 2003	0	33,304	33,304	0	10
ELECTRIC UNFUNDED PENSION	5,250	5,519	8,477	2,292	11
WATER UNFUNDED PENSION	1,401	1,472	2,262	611	12
WATER LOAN 2003 (2)		5,684	5,684	0	13
WATER AMR LOAN STATE FUND		2,207	0	2,207	14
Subtotal	6,651	58,576	60,117	5,110	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	2,779	2,779	0	15
Subtotal	0	2,779	2,779	0	
Total	80,671	355,314	362,564	73,421	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCES TO WATER AND SEWER UTILITY	672,033	1
Total (Acct. 123):	672,033	
Other Investments (124):		
IMPACT FEES	179,197	2
Total (Acct. 124):	179,197	
Sinking Funds (125):		
ELECTRIC SYSTEM IMPROVEMENTS	27,609	3
STREET LIGHTING RESERVES	18,333	4
SUBSTATION RESERVE FUND	262,904	5
TRANSMISSION RESERVE FUND	246,562	6
DIST DEVELOPMENT RESERVE FUND	193,397	7
CAPACITY PAYMENT RESERVES	150,408	8
VEHICLE REPLACEMENT RESERVE	181,953	9
FACILITY REPLACEMENT RESERVE	172,309	10
HYDRO REPAIR RESERVE FUND	36,005	11
REVOLVING MONEY MARKET FUND	210,823	12
WATER UTILITY IMPROVEMENT FUND	14,068	13
UTILITY VEHICLE REPLACEMENT FUND	49,633	14
FACILITY REPLACEMENT FUND	74,837	15
Total (Acct. 125):	1,638,841	
Depreciation Fund (126):		
NONE		16
Total (Acct. 126):	0	
Other Special Funds (128):		
CUSTOMER DEPOSITS	27,820	17
Total (Acct. 128):	27,820	
Interest Special Deposits (132):		
NONE		18
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		19
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		20
Total (Acct. 141):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
Water	91,460	21
Electric	798,228	22
Sewer (Regulated)		23
Other (specify):		
NONE		24
Total (Acct. 142):	889,688	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		25
Merchandising, jobbing and contract work		26
Other (specify):		
ELECTRIC	25,671	27
WATER	2,931	28
Total (Acct. 143):	28,602	
Receivables from Municipality (145):		
ELECTRIC	5,957	29
WATER	1,825	30
Total (Acct. 145):	7,782	
Prepayments (165):		
HEALTH AND DENTAL INSURANCE	41,675	31
AUTO, WORKERS COMP, GENERAL LIAB, UMBRELLA AND PROP INSURANCE	30,838	32
LIFE INSURANCE	239	33
INTELLISYS/COMPUTER MAINT	1,000	34
DISABILITY INSURANCE	592	35
Total (Acct. 165):	74,344	
Extraordinary Property Losses (182):		
NONE		36
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
STH 35 NORHT 24" CASING	16,240	37
Total (Acct. 183):	16,240	
Clearing Accounts (184):		
NONE		38
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		39
Total (Acct. 185):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Miscellaneous Deferred Debits (186):	
NONE	40
Total (Acct. 186):	0
Payables to Municipality (233):	
NONE	41
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	1,217,512 42
PUBLIC BENEFITS	5,458 43
Total (Acct. 253):	1,222,970

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,512,626	21,711,929	0	0	27,224,555	1
Materials and Supplies	11,156	347,565	0	0	358,721	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,570,659	8,989,114	0	0	10,559,773	4
Customer Advances for Construction	112,044				112,044	5
Regulatory Liability	279,093	329,663	0	0	608,756	6
NONE					0	7
Average Net Rate Base	3,561,986	12,740,717	0	0	16,302,703	
Net Operating Income	273,100	640,508	0	0	913,608	8
Net Operating Income as a percent of						
Average Net Rate Base	7.67%	5.03%	N/A	N/A	5.60%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	610,219	694,028	0	0	1,304,247	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	29,378	34,702			64,080	4
Other (specify): ADJUST GOLFVIEW BOOSTER STATION PRE-2003 ACCUM. DEPR	22,655				22,655	5
Balance End of Year	558,186	659,326	0	0	1,217,512	

FINANCIAL SECTION FOOTNOTES

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

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

Account 231, Value 2,779: This reflects interest paid out on customer deposits. It is not related to a long term debt. The dollar amount of the customer deposits is included in current and accrued liabilities.

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

City of River Falls December Billings - Meter Rent, Postage, Crosswalk light repair, Traffic Signal repair, Environmental, Garbage, Storm Water, Street Lights.

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P

If Amortization is not comparable to a 20-year period, please explain.

When eliminating the 271 account we had over-depreciated the Golfview Booster Station which was originally coded to the 343 account and depreciated at 1.10%. When eliminating the 271 account it was thought to have been depreciated at 5%. We needed to make an adjustment to the Pre-2003 Historical Accumulated Depreciation on Contributed Plant amount by \$22,655.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,134,783	1,125,389	1
Total Sales of Water	1,134,783	1,125,389	
Other Operating Revenues			
Forfeited Discounts (470)	3,706	3,694	2
Miscellaneous Service Revenues (471)	16,982	10,299	3
Rents from Water Property (472)	36,918	28,635	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	26,603	18,977	6
Total Other Operating Revenues	84,209	61,605	
Total Operating Revenues	1,218,992	1,186,994	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	123,107	110,475	8
Water Treatment Expenses (640-652)	48,580	38,135	9
Transmission and Distribution Expenses (660-678)	187,720	166,442	10
Customer Accounts Expenses (901-905)	54,719	53,413	11
Sales Expenses (910)	534	115	12
Administrative and General Expenses (920-932)	219,890	188,356	13
Total Operation and Maintenance Expenses	634,550	556,936	
Other Operating Expenses			
Depreciation Expense (403)	125,705	110,330	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	185,637	170,645	16
Total Other Operating Expenses	311,342	280,975	
Total Operating Expenses	945,892	837,911	
NET OPERATING INCOME	273,100	349,083	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	14	1,100	2,054	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	14	1,100	2,054	
Metered Sales to General Customers (461)				
Residential	3,410	181,607	419,258	4
Commercial	394	107,281	153,474	5
Industrial				6
Total Metered Sales to General Customers (461)	3,804	288,888	572,732	
Private Fire Protection Service (462)	67		42,370	7
Public Fire Protection Service (463)	3,693		422,478	8
Other Sales to Public Authorities (464)	65	77,832	94,075	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	675	1,074	12
Total Sales of Water	7,644	368,495	1,134,783	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	422,161	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	317	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	422,478	
Forfeited Discounts (470):		
Customer late payment charges	3,706	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,706	
Miscellaneous Service Revenues (471):		
FLUSHING AGREEMENT PRIVATE HYDRANTS	5,361	7
TESTING BACKFLOW PREVENTORS	595	8
RECONNECT FEES	600	9
INITIATION FEE	3,730	10
MISCELLANEOUS	6,696	11
Total Miscellaneous Service Revenues (471)	16,982	
Rents from Water Property (472):		
RENTAL FEE FROM MIDWEST WIRELESS	11,286	12
RENTAL FEE FROM SPRINT	13,367	13
RENTAL FEE FROM T-MOBILE	12,265	14
Total Rents from Water Property (472)	36,918	
Interdepartmental Rents (473):		
NONE		15
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	25,205	16
Other (specify):		
MISCELLANEOUS	1,398	17
Total Other Water Revenues (474)	26,603	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	13,398	7,906	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	53,834	50,581	17
Pumping Labor and Expenses (624)	29,915	25,614	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	28	71	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	6,140	4,179	23
Maintenance of Power Production Equipment (632)	5,603	777	24
Maintenance of Pumping Equipment (633)	14,189	21,347	25
Total Pumping Expenses	123,107	110,475	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	8,182	9,136	26
Chemicals (641)	23,876	20,529	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	14,083	6,872	28
Miscellaneous Expenses (643)	0	0	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	2,439	1,598	33
Total Water Treatment Expenses	48,580	38,135	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	3,319	10,846	34
Storage Facilities Expenses (661)	2,287	2,546	35
Transmission and Distribution Lines Expenses (662)	21,344	16,678	36
Meter Expenses (663)	27,553	40,789	37
Customer Installations Expenses (664)	2,007	255	38
Miscellaneous Expenses (665)	21,172	9,065	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	10,348	11,128	41
Maintenance of Structures and Improvements (671)	11,186	11,629	42
Maintenance of Distribution Reservoirs and Standpipes (672)	37,008	3,798	43
Maintenance of Transmission and Distribution Mains (673)	15,185	17,543	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	16,551	22,123	46
Maintenance of Meters (676)	12	17	47
Maintenance of Hydrants (677)	19,748	20,025	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	187,720	166,442	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	8,250	8,999	51
Customer Records and Collection Expenses (903)	46,469	44,414	52
Uncollectible Accounts (904)	0	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	54,719	53,413	
SALES EXPENSES			
Sales Expenses (910)	534	115	55
Total Sales Expenses	534	115	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	54,253	51,736	56
Office Supplies and Expenses (921)	16,279	13,904	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	46,058	19,249	59
Property Insurance (924)	11,252	8,514	60
Injuries and Damages (925)	9,564	7,875	61
Employee Pensions and Benefits (926)	68,821	70,553	62
Regulatory Commission Expenses (928)	0	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	7,129	9,980	65
Rents (931)	6,534	6,545	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	219,890	188,356	
Total Operation and Maintenance Expenses	634,550	556,936	

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		174,113	155,928	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,814	5,029	2
Net property tax equivalent		168,299	150,899	
Social Security		20,266	20,401	3
PSC Remainder Assessment		1,364	1,379	4
Other (specify): AMOUNT OF SOCIAL SECURITY CHARGED TO PLANT		(4,292)	(2,034)	5
Total tax expense		185,637	170,645	

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			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.232381	0.235604			3
County tax rate	mills		5.230266	3.732422			4
Local tax rate	mills		6.209760	6.297029			5
School tax rate	mills		10.909575	11.060896			6
Voc. school tax rate	mills		1.887739	1.913923			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		24.469721	23.239874			10
Less: state credit	mills		1.409217	1.244442			11
Net tax rate	mills		23.060504	21.995432			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.209760	6.297029			14
Combined School Tax Rate	mills		12.797314	12.974819			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.007074	19.271848			17
Total Tax Rate	mills		24.469721	23.239874			18
Ratio of Local and School Tax to Total	dec.		0.776759	0.829258			19
Total tax net of state credit	mills		23.060504	21.995432			20
Net Local and School Tax Rate	mills		17.912452	18.239885			21
Utility Plant, Jan. 1	\$	11,276,719	9,697,978	1,578,741			22
Materials & Supplies	\$	10,572	9,092	1,480			23
Subtotal	\$	11,287,291	9,707,070	1,580,221			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	11,287,291	9,707,070	1,580,221			26
Assessment Ratio	dec.		0.860655	0.848800			27
Assessed Value	\$	9,695,730	8,354,438	1,341,292			28
Net Local & School Rate	mills		17.912452	18.239885			29
Tax Equiv. Computed for Current Year	\$	174,113	149,648	24,465			30
Tax Equivalent per 1994 PSC Report	\$	132,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	174,113					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,707		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	87,720		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	90,427	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	92,389		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	191,390		17
Diesel Pumping Equipment (326)	29,465		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	313,244	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	46,219		23
Total Water Treatment Plant	46,219	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,707	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			87,720	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	90,427	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			92,389	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			191,390	17
Diesel Pumping Equipment (326)			29,465	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	313,244	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			46,219	23
Total Water Treatment Plant	0	0	46,219	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	412		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	847,408		26
Transmission and Distribution Mains (343)	2,053,176	396,406	27
Fire Mains (344)	0		28
Services (345)	344,237	1,711	29
Meters (346)	754,230	248,777	30
Hydrants (348)	255,229	3,249	31
Other Transmission and Distribution Plant (349)	1,448		32
Total Transmission and Distribution Plant	4,256,140	650,143	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	204,463		34
Office Furniture and Equipment (391)	24,310	177	35
Computer Equipment (391.1)	57,415	16,363	36
Transportation Equipment (392)	57,513		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,589		39
Laboratory Equipment (395)	11,683		40
Power Operated Equipment (396)	8,732		41
Communication Equipment (397)	5,670	210	42
SCADA Equipment (397.1)	126,255		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	506,630	16,750	
Total utility plant in service directly assignable	5,212,660	666,893	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,212,660	666,893	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			412 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			847,408 26
Transmission and Distribution Mains (343)			2,449,582 27
Fire Mains (344)			0 28
Services (345)	37		345,911 29
Meters (346)	66,788		936,219 30
Hydrants (348)	136		258,342 31
Other Transmission and Distribution Plant (349)			1,448 32
Total Transmission and Distribution Plant	66,961	0	4,839,322
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			204,463 34
Office Furniture and Equipment (391)			24,487 35
Computer Equipment (391.1)			73,778 36
Transportation Equipment (392)			57,513 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,589 39
Laboratory Equipment (395)			11,683 40
Power Operated Equipment (396)			8,732 41
Communication Equipment (397)			5,880 42
SCADA Equipment (397.1)			126,255 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	523,380
Total utility plant in service directly assignable	66,961	0	5,812,592
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	66,961	0	5,812,592

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,392,880	74,309	27
Fire Mains (344)	0		28
Services (345)	930,631	135,782	29
Meters (346)	0		30
Hydrants (348)	618,234	95,480	31
Other Transmission and Distribution Plant (349)	37,353		32
Total Transmission and Distribution Plant	5,979,098	305,571	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	5,979,098	305,571	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,979,098	305,571	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			4,467,189 27
Fire Mains (344)			0 28
Services (345)	106		1,066,307 29
Meters (346)			0 30
Hydrants (348)	387		713,327 31
Other Transmission and Distribution Plant (349)			37,353 32
Total Transmission and Distribution Plant	493	0	6,284,176
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	493	0	6,284,176
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	493	0	6,284,176

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	74,072	2.94%	2,579	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	74,072		2,579	
PUMPING PLANT				
Structures and Improvements (321)	43,900	2.44%	2,254	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	123,859	5.00%	9,569	12
Diesel Pumping Equipment (326)	26,201	4.29%	1,264	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	193,960		13,087	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	27,655	6.00%	2,773	17
Total Water Treatment Plant	27,655		2,773	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	240,955	1.87%	15,847	19
Transmission and Distribution Mains (343)	476,393	1.10%	24,765	20
Fire Mains (344)	0			21
Services (345)	231,791	2.09%	7,212	22
Meters (346)	279,457	6.00%	50,713	23
Hydrants (348)	100,969	1.85%	4,751	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					76,651	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	76,651	
321					46,154	8
322					0	9
323					0	10
324					0	11
325					133,428	12
326					27,465	13
327					0	14
328					0	15
	0	0	0	0	207,047	
331					0	16
332					30,428	17
	0	0	0	0	30,428	
341					0	18
342					256,802	19
343				(347,513)	153,645	20
344					0	21
345	37	587		(167,760)	70,619	22
346	66,788		716		264,098	23
348	136	162	7	(72,291)	33,138	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	618	5.00%	72	25
Total Transmission and Distribution Plant	1,330,183		103,360	
GENERAL PLANT				
Structures and Improvements (390)	65,525	2.25%	4,600	26
Office Furniture and Equipment (391)	3,714	5.83%	1,422	27
Computer Equipment (391.1)	31,637	26.67%	10,372	28
Transportation Equipment (392)	42,525	10.50%	6,039	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	4,995	5.83%	617	31
Laboratory Equipment (395)	7,318	5.83%	681	32
Power Operated Equipment (396)	4,706	6.00%	524	33
Communication Equipment (397)	1,715	9.17%	530	34
SCADA Equipment (397.1)	31,379	8.33%	10,517	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	193,514		35,302	
Total accum. prov. directly assignable	1,819,384		157,101	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,819,384		157,101	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					690 25
	<u>66,961</u>	<u>749</u>	<u>723</u>	<u>(587,564)</u>	<u>778,992</u>
390					70,125 26
391					5,136 27
391.1					42,009 28
392					48,564 29
393					0 30
394					5,612 31
395					7,999 32
396					5,230 33
397					2,245 34
397.1					41,896 35
398					0 36
399					0 37
	0	0	0	0	228,816
	<u>66,961</u>	<u>749</u>	<u>723</u>	<u>(587,564)</u>	<u>1,321,934</u>
					0 38
	<u>66,961</u>	<u>749</u>	<u>723</u>	<u>(587,564)</u>	<u>1,321,934</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	371,223	1.10%	48,730
Fire Mains (344)	0		21
Services (345)	179,038	2.09%	20,868
Meters (346)	0		23
Hydrants (348)	79,441	1.85%	12,317

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343					419,953 20
344					0 21
345	106	1,671			198,129 22
346					0 23
348	387	461	19		90,929 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	30,817	5.00%	1,868	25
Total Transmission and Distribution Plant	660,519		83,783	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	0		0	
Total accum. prov. directly assignable	660,519		83,783	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	660,519		83,783	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349				(22,655)	10,030 25
	493	2,132	19	(22,655)	719,041
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	493	2,132	19	(22,655)	719,041
					0 38
	493	2,132	19	(22,655)	719,041

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			28,468	28,468	1
February			29,717	29,717	2
March			30,208	30,208	3
April			32,125	32,125	4
May			33,286	33,286	5
June			35,471	35,471	6
July			47,412	47,412	7
August			40,394	40,394	8
September			39,587	39,587	9
October			33,336	33,336	10
November			29,438	29,438	11
December			30,175	30,175	12
Total annual pumpage	0	0	409,617	409,617	
Less: Water sold				368,495	13
Volume pumped but not sold				41,122	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				8,214	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				2,967	18
Total volume not sold but accounted for				11,181	19
Volume pumped but unaccounted for				29,941	20
Percent of water lost				7%	21
If more than 15%, 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.)				2,539	23
Date of maximum: 9/25/2004					24
Cause of maximum:					25
Fall Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				717	26
Date of minimum: 11/26/2004					27
Total KWH used for pumping for the year				550,800	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
OAK STREET (2ND STREET - 2005)	2	382	19	1,699,200	Yes	1
CEDAR STREET	3	382	24	1,728,000	Yes	2
SYCAMORE STREET	4	401	16	1,454,400	Yes	3
WEST DIVISION STREET	5	386	20	2,232,000	Yes	4

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	2	3	4	1
Location	OAK STREET	CEDAR STREET	SYCAMORE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1998	1999	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,180	1,200	1,010	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	9 10
Year Installed	1998	1999	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	125	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5			14
Location	WEST DIVISION STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,550			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			22 23
Year Installed	1980			24
Type	ELECTRIC			25
Horsepower	200			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	GOLFVIEW TOWER	MOUND RESERVOIR	SYCAMORE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1991	1989	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	124	128	130	6
Total capacity in gallons (actual)	250,000	750,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.750	2,023	0	0	0	2,023	1	
M	D	1.250	105	0	0	0	105	2	
M	D	1.500	989	0	0	0	989	3	
M	D	2.000	67	0	0	0	67	4	
M	D	2.500	1,281	0	0	0	1,281	5	
M	D	3.000	180	0	0	0	180	6	
M	D	4.000	21,545	0	0	0	21,545	7	
M	D	6.000	89,956	0	0	0	89,956	8	
M	D	8.000	77,903	9,418	0	0	87,321	9	
M	S	10.000	47,261	0	0	0	47,261	10	
M	D	12.000	0	95			95	11	
M	S	12.000	18,758	0	0	0	18,758	12	
M	T	12.000	12,818	0	0	(5,633)	7,185	13	
M	D	14.000	0			5,633	5,633	14	
M	D	16.000	0	3,859			3,859	15	
M	T	16.000	12,944	0	0	0	12,944	16	
Total Within Municipality			285,830	13,372	0	0	299,202		
Total Utility			285,830	13,372	0	0	299,202		

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	2,096	1	3	0	2,094	23	1
M	1.000	1,148	167	0	0	1,315	348	2
M	1.250	11	0	0	0	11	0	3
M	1.500	79	12	0	0	91	5	4
M	2.000	60	0	0	0	60	12	5
M	3.000	14	0	0	0	14	0	6
M	4.000	9	0	0	0	9	0	7
M	5.000	1	0	0	0	1	0	8
M	6.000	27	2	0	0	29	19	9
M	8.000	28	0	0	0	28	18	10
Total Utility		3,473	182	3	0	3,652	425	

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	1,371	0	490	2	883	684	1
0.750	2,319	796	192	0	2,923	286	2
1.000	83	0	0	9	92	9	3
1.250	0	0	0	0	0	0	4
1.500	72	3	0	9	84	6	5
2.000	53	2	0	(3)	52	4	6
3.000	32	0	0	2	34	20	7
4.000	7	1	1	2	9	4	8
6.000	1	0	0	0	1	0	9
8.000	1	0	0	0	1	0	10
Total:	3,939	802	683	21	4,079	1,013	

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	777	86	0	5	0	15	883	1
0.750	2,611	138	0	6	0	168	2,923	2
1.000	9	72	0	5	0	6	92	3
1.250	0	0	0	0	0	0	0	4
1.500	1	59	0	6	0	18	84	5
2.000	0	32	0	13	0	7	52	6
3.000	0	4	0	23	0	7	34	7
4.000	0	2	0	5	0	2	9	8
6.000	0	0	0	1	0	0	1	9
8.000	0	1	0	0	0	0	1	10
Total:	3,398	394	0	64	0	223	4,079	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	548	34	3		579	2
Total Fire Hydrants	548	34	3	0	579	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	579
Number of distribution system valves end of year:	872
Number of distribution valves operated during year:	86

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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 15%, but not less \$10,000, please explain.

Account 663 - Decrease of \$13,235.55. We capitalized more of our labor for meters this year. 217 meters in 2003 and 802 meters in 2004.

Account 665 - Increase of \$12,106.74. We had more training in 2004 including a new safety program.

Account 672 - Increase of \$33,210.44. Painted the Golfview Water Tower.

Account 923 - Increase of \$26,809.42. Performed a Water Vulnerability Study and a Urban Boundry Plan.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Account 343 - \$341,219 05-US-105 Supplemental Decision accounting change. \$6,294 Golfview Booster Station over-depreciated when eliminating 271 Account.

Account 345 - \$167,760 05-US-105 Supplemental Decision accounting change.

Account 348 - \$72,291 05-US-105 Supplemental Decision accounting change.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

Account 349 - \$22,655 Adjust for the Golfview Booster Station that was over-depreciated when eliminating the 271 account

Sources of Water Supply - Ground Waters (Page W-17)

General footnotes

Depth changes on all wells and diameter changes on wells 3 and 5 reflect actual measurements based on recent video records.

Oak Street Well has an address change effective in 2005 to Second Street due to the City changing the street name.

Sources of Water Supply - Surface Waters (Page W-18)

General footnotes

WR1- WPPI Generation Output Agreement. This is the generation output agreement with our wholesale power supplier.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-21)

General footnotes

12" Transmission Main -5633 and 14" Distribution Main +5633 - This adjustment is to correct a prior reporting error.

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

592' of 8" Water Main - Utility Financed

1421' of 8" Water Main - Contractor Financed

3620' of 8" Water Main - Contractor Financed

1102' of 8" Water Main - Contractor Financed

2683' of 8" Water Main - Contractor Financed

95' of 12" Water Main - Contractor Financed cost of 8" Main. Utility Financed over-sizing costs.

3859' of 16" Water Main - Contractor Financed cost of 8" Main. Utility Financed over-sizing costs.

Water Services (Page W-22)

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

1 3/4" Water Service - Utility Financed

167 1" Water Services - Contractor Financed. We booked it using the costs to the contractors to put in the services.

12 1 1/2" Water Services - Contractor Financed. We booked it using the costs to the contractors to put in the services.

2 6" Water Services - Contractor Financed. We booked it using the costs to the contractors to put in the services.

Meters (Page W-23)

Explain all reported adjustments.

Inventory property record adjustments.

If Tested During Year column total is zero, please explain.

6" and 8" meters were not tested this year. They will be tested in 2005. They are not high usage meters.

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

All 1" and smaller meters over 5 years old are being tested, rebuilt or replaced as part of a 3 year program to upgrade to AMR.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

Last test at factory January 2003. Accuracy is verified frequently by comparing hours run to gallons pumped.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	8,895,439	8,604,941	1
Total Sales of Electricity	8,895,439	8,604,941	
Other Operating Revenues			
Forfeited Discounts (450)	25,536	23,095	2
Miscellaneous Service Revenues (451)	3,005	3,753	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	33,356	34,978	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	180,354	179,643	7
Total Other Operating Revenues	242,251	241,469	
Total Operating Revenues	9,137,690	8,846,410	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	5,633,737	5,358,584	8
Transmission Expenses (560-573)	82,735	75,187	9
Distribution Expenses (580-598)	653,073	594,892	10
Customer Accounts Expenses (901-905)	153,416	144,443	11
Sales Expenses (911-916)	3,382	2,704	12
Administrative and General Expenses (920-932)	733,382	673,530	13
Total Operation and Maintenance Expenses	7,259,725	6,849,340	
Other Expenses			
Depreciation Expense (403)	752,099	689,105	14
Amortization Expense (404-407)		0	15
Taxes (408)	485,358	438,667	16
Total Other Expenses	1,237,457	1,127,772	
Total Operating Expenses	8,497,182	7,977,112	
NET OPERATING INCOME	640,508	869,298	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	25,536	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	25,536	
Miscellaneous Service Revenues (451):		
CHARGES FOR NSF CHECKS	965	3
DISCOUNT ON SALES TAX	1,116	4
RECONNECT FEE	924	5
Total Miscellaneous Service Revenues (451)	3,005	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENT FEES - AMERITECH	13,225	7
POLE ATTACHMENT FEES - MEDIA ONE	19,866	8
POLE ATTACHMENT FEES - RIVER FALLS SCHOOLS	265	9
Total Rent from Electric Property (454)	33,356	
Interdepartmental Rents (455):		
NONE		10
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRANSMISSION CREDIT	131,923	11
SERVICE PROVIDED TO CITY OF RIVER FALLS	31,100	12
TEMPORARY SERVICES	5,170	13
MISCELLANEOUS	12,161	14
Total Other Electric Revenues (456)	180,354	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	0		14
Water for Power (536)	0		15
Hydraulic Expenses (537)	8	258	16
Electric Expenses (538)	16,844	15,687	17
Miscellaneous Hydraulic Power Generation Expenses (539)	20,284	18,927	18
Rents (540)	0		19
Maintenance Supervision and Engineering (541)	0		20
Maintenance of Structures (542)	30	83	21
Maintenance of Reservoirs, Dams and Waterways (543)	165	1,542	22
Maintenance of Electric Plant (544)	1,607		23
Maintenance of Miscellaneous Hydraulic Plant (545)	0		24
Total Hydraulic Power Generation Expenses	37,331	38,104	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	62,290	23,514	25
Fuel (547)	147,889	160,754	26
Generation Expenses (548)	7,044	9,135	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	20,292	14,726	28
Rents (550)		0	29
Maintenance Supervision and Engineering (551)	6,570	6,505	30
Maintenance of Structures (552)	48,766	56,233	31
Maintenance of Generating and Electric Plant (553)	100,771	151,024	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	24,020	30,820	33
Total Other Power Generation Expenses	417,642	452,711	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	5,110,046	4,800,270	34
System Control and Load Dispatching (556)	68,718	67,499	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	5,178,764	4,867,769	
Total Power Production Expenses	5,633,737	5,358,584	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		9	37
Load Dispatching (561)		0	38
Station Expenses (562)	69,929	74,210	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)	12,806	968	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	82,735	75,187	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	78,774	97,124	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	120,762	114,627	52
Overhead Line Expenses (583)	35,037	41,867	53
Underground Line Expenses (584)	63,238	57,531	54
Street Lighting and Signal System Expenses (585)	15,592	14,063	55
Meter Expenses (586)	48,808	59,334	56
Customer Installations Expenses (587)	4,070	4,280	57
Miscellaneous Distribution Expenses (588)	86,701	70,253	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	110	1,526	60
Maintenance of Structures (591)	22,416	24,717	61
Maintenance of Station Equipment (592)		138	62
Maintenance of Overhead Lines (593)	140,541	78,992	63
Maintenance of Underground Lines (594)	16,609	14,173	64
Maintenance of Line Transformers (595)	5,839	3,967	65
Maintenance of Street Lighting and Signal Systems (596)	10,417	7,867	66
Maintenance of Meters (597)	4,159	4,433	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	653,073	594,892	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	23,102	24,080	70
Customer Records and Collection Expenses (903)	126,351	120,363	71
Uncollectible Accounts (904)	3,963	0	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	153,416	144,443	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	3,382	2,704	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	3,382	2,704	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	150,946	145,490	78
Office Supplies and Expenses (921)	46,719	39,855	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	46,686	28,406	81
Property Insurance (924)	75,352	70,173	82
Injuries and Damages (925)	34,858	32,119	83
Employee Pensions and Benefits (926)	338,313	300,709	84
Regulatory Commission Expenses (928)		0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	21,852	38,301	87
Rents (931)	18,656	18,477	88
Maintenance of General Plant (932)		0	89
Total Administrative and General Expenses	733,382	673,530	
Total Operation and Maintenance Expenses	7,259,725	6,849,340	

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		382,481	339,416	1
Social Security		80,658	75,442	2
Wisconsin Gross Receipts Tax		12,050	13,068	3
PSC Remainder Assessment		10,169	10,741	4
Other (specify): NONE		0	0	5
Total tax expense		<u>485,358</u>	<u>438,667</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.232381	0.235604			3
County tax rate	mills		5.230266	3.732422			4
Local tax rate	mills		6.209760	6.297029			5
School tax rate	mills		10.909575	11.060896			6
Voc. school tax rate	mills		1.887739	1.913923			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		24.469721	23.239874			10
Less: state credit	mills		1.409217	1.244442			11
Net tax rate	mills		23.060504	21.995432			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.209760	6.297029			14
Combined School Tax Rate	mills		12.797314	12.974819			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.007074	19.271848			17
Total Tax Rate	mills		24.469721	23.239874			18
Ratio of Local and School Tax to Total	dec.		0.776759	0.829258			19
Total tax net of state credit	mills		23.060504	21.995432			20
Net Local and School Tax Rate	mills		17.912452	18.239885			21
Utility Plant, Jan. 1	\$	24,834,576	21,357,735	3,476,841			22
Materials & Supplies	\$	351,541	302,325	49,216			23
Subtotal	\$	25,186,117	21,660,060	3,526,057			24
Less: Plant Outside Limits	\$	390,917	336,188	54,729			25
Taxable Assets	\$	24,795,200	21,323,872	3,471,328			26
Assessment Ratio	dec.		0.860655	0.848800			27
Assessed Value	\$	21,298,960	18,352,497	2,946,463			28
Net Local & School Rate	mills		17.912452	18.239885			29
Tax Equiv. Computed for Current Year	\$	382,481	328,738	53,743			30
Tax Equivalent per 1994 PSC Report	\$	259,372					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	382,481					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	15,310		11
Structures and Improvements (331)	35,097		12
Reservoirs, Dams and Waterways (332)	850,101		13
Water Wheels, Turbines and Generators (333)	27,976		14
Accessory Electric Equipment (334)	7,658		15
Miscellaneous Power Plant Equipment (335)	2,747		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	938,889	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	25,249		18
Structures and Improvements (341)	1,184,859		19
Fuel Holders, Producers and Accessories (342)	65,346		20
Prime Movers (343)	3,483,912		21
Generators (344)	1,755,165		22
Accessory Electric Equipment (345)	752,971		23
Miscellaneous Power Plant Equipment (346)	25,099		24
Total Other Production Plant	7,292,601	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			15,310 11
Structures and Improvements (331)			35,097 12
Reservoirs, Dams and Waterways (332)			850,101 13
Water Wheels, Turbines and Generators (333)			27,976 14
Accessory Electric Equipment (334)			7,658 15
Miscellaneous Power Plant Equipment (335)			2,747 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	938,889
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			25,249 18
Structures and Improvements (341)	330		1,184,529 19
Fuel Holders, Producers and Accessories (342)			65,346 20
Prime Movers (343)			3,483,912 21
Generators (344)	433		1,754,732 22
Accessory Electric Equipment (345)			752,971 23
Miscellaneous Power Plant Equipment (346)			25,099 24
Total Other Production Plant	763	0	7,291,838

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	2,302		25
Structures and Improvements (352)	0		26
Station Equipment (353)	525,113		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	332,790		29
Overhead Conductors and Devices (356)	677,173		30
Underground Conduit (357)	80		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	1,537,458	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	5,727	59,424	34
Structures and Improvements (361)	54,817	509,837	35
Station Equipment (362)	786,350	1,225,210	36
Storage Battery Equipment (363)	7,328		37
Poles, Towers and Fixtures (364)	850,466	122,622	38
Overhead Conductors and Devices (365)	1,008,997	128,424	39
Underground Conduit (366)	29,810	224,875	40
Underground Conductors and Devices (367)	1,844,489	819,565	41
Line Transformers (368)	1,495,978	19,767	42
Services (369)	575,943	37,813	43
Meters (370)	645,466	120,784	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,071,673	31,801	47
Total Distribution Plant	8,377,044	3,300,122	
GENERAL PLANT			
Land and Land Rights (389)	1,556		48
Structures and Improvements (390)	658,283		49
Office Furniture and Equipment (391)	93,173	1,236	50
Computer Equipment (391.1)	200,103	29,794	51
Transportation Equipment (392)	614,621	124,777	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	79,611	6,241	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			2,302 25
Structures and Improvements (352)			0 26
Station Equipment (353)			525,113 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			332,790 29
Overhead Conductors and Devices (356)			677,173 30
Underground Conduit (357)	80		0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	80	0	1,537,378
DISTRIBUTION PLANT			
Land and Land Rights (360)			65,151 34
Structures and Improvements (361)			564,654 35
Station Equipment (362)			2,011,560 36
Storage Battery Equipment (363)			7,328 37
Poles, Towers and Fixtures (364)	3,485		969,603 38
Overhead Conductors and Devices (365)	11,986		1,125,435 39
Underground Conduit (366)	1,081		253,604 40
Underground Conductors and Devices (367)	12,739		2,651,315 41
Line Transformers (368)	156		1,515,589 42
Services (369)	1,232		612,524 43
Meters (370)	9,864		756,386 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	18,791		1,084,683 47
Total Distribution Plant	59,334	0	11,617,832
GENERAL PLANT			
Land and Land Rights (389)			1,556 48
Structures and Improvements (390)			658,283 49
Office Furniture and Equipment (391)			94,409 50
Computer Equipment (391.1)	68,633		161,264 51
Transportation Equipment (392)	106,353		633,045 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	410		85,442 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	68,802		55
Power Operated Equipment (396)	27,319	2,273	56
Communication Equipment (397)	152,732	1,129	57
Miscellaneous Equipment (398)	29,734	50,099	58
Other Tangible Property (399)	0		59
Total General Plant	1,925,934	215,549	
Total utility plant in service directly assignable	20,071,926	3,515,671	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 20,071,926	 3,515,671	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			68,802 55
Power Operated Equipment (396)	91		29,501 56
Communication Equipment (397)			153,861 57
Miscellaneous Equipment (398)			79,833 58
Other Tangible Property (399)			0 59
Total General Plant	175,487	0	1,965,996
Total utility plant in service directly assignable	235,664	0	23,351,933
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	235,664	0	23,351,933

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0	40,300	19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	40,300	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			40,300 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	40,300

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	371,090	7,281	38
Overhead Conductors and Devices (365)	438,941	9,072	39
Underground Conduit (366)	14,030	228	40
Underground Conductors and Devices (367)	793,335	217,415	41
Line Transformers (368)	0		42
Services (369)	255,471	3,631	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	8,450	768	47
Total Distribution Plant	1,881,317	238,395	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,640		376,731 38
Overhead Conductors and Devices (365)	5,640		442,373 39
Underground Conduit (366)	508		13,750 40
Underground Conductors and Devices (367)	5,995		1,004,755 41
Line Transformers (368)			0 42
Services (369)	580		258,522 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			9,218 47
Total Distribution Plant	14,363	0	2,105,349
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	1,881,317	278,695	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 1,881,317	 278,695	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	14,363	0	2,145,649
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	14,363	0	2,145,649

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	35,097	2.50%		7
Reservoirs, Dams and Waterways (332)	285,592	2.50%	21,254	8
Water Wheels, Turbines and Generators (333)	27,976	2.50%		9
Accessory Electric Equipment (334)	7,438	4.00%	219	10
Miscellaneous Power Plant Equipment (335)	2,654	4.00%	93	11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	358,757		21,566	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	327,636	2.50%	29,616	13
Fuel Holders, Producers and Accessories (342)	8,503	4.00%	2,613	14
Prime Movers (343)	1,908,607	4.00%	139,356	15
Generators (344)	302,832	4.00%	70,198	16
Accessory Electric Equipment (345)	356,091	4.00%	30,118	17
Miscellaneous Power Plant Equipment (346)	610	4.00%	1,003	18
Total Other Production Plant	2,904,279		272,904	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	449,523	3.00%	15,753	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	31,218	4.00%	13,312	22
Overhead Conductors and Devices (356)	204,035	3.33%	22,550	23
Underground Conduit (357)	(25)	2.50%	1	24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					35,097 7
332					306,846 8
333					27,976 9
334					7,657 10
335					2,747 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>380,323</u>
341	330				356,922 13
342					11,116 14
343					2,047,963 15
344	433				372,597 16
345					386,209 17
346					1,613 18
	<u>763</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,176,420</u>
352					0 19
353					465,276 20
354					0 21
355					44,530 22
356					226,585 23
357	80			104	0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	684,751		51,616	
DISTRIBUTION PLANT				
Structures and Improvements (361)	24,051	3.00%	9,294	27
Station Equipment (362)	358,063	3.33%	46,587	28
Storage Battery Equipment (363)	4,134	4.00%	294	29
Poles, Towers and Fixtures (364)	575,884	4.00%	36,401	30
Overhead Conductors and Devices (365)	538,124	3.00%	32,016	31
Underground Conduit (366)	15,503	2.50%	3,543	32
Underground Conductors and Devices (367)	768,397	3.33%	74,855	33
Line Transformers (368)	542,046	3.00%	45,173	34
Services (369)	420,298	4.50%	26,741	35
Meters (370)	260,392	3.33%	23,341	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	430,568	5.00%	53,909	39
Total Distribution Plant	3,937,460		352,154	
GENERAL PLANT				
Structures and Improvements (390)	235,393	2.50%	16,457	40
Office Furniture and Equipment (391)	46,471	6.67%	6,256	41
Computer Equipment (391.1)	173,436	14.29%	6,425	42
Transportation Equipment (392)	488,996	10.00%	62,383	43
Stores Equipment (393)	0	4.00%		44
Tools, Shop and Garage Equipment (394)	65,472	6.67%	5,504	45
Laboratory Equipment (395)	35,865	5.00%	3,440	46
Power Operated Equipment (396)	24,354	20.00%	886	47
Communication Equipment (397)	79,894	6.67%	10,225	48
Miscellaneous Equipment (398)	12,217	8.33%	4,563	49
Other Tangible Property (399)	0			50
Total General Plant	1,162,098		116,139	
Total accum. prov. directly assignable	9,047,345		814,379	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	80	0	0	104	736,391
361					33,345 27
362					404,650 28
363					4,428 29
364	3,485	3,451	382	(173,802)	431,929 30
365	11,986	4,510	89	(163,371)	390,362 31
366	1,081	481		(4,755)	12,729 32
367	12,739	4,241		(225,439)	600,833 33
368	156				587,063 34
369	1,232	2,299		(126,661)	316,847 35
370	9,864				273,869 36
371					0 37
372					0 38
373	18,791	145	40		465,581 39
	59,334	15,127	511	(694,028)	3,521,636
390					251,850 40
391					52,727 41
391.1	68,633				111,228 42
392	106,353		13,355		458,381 43
393					0 44
394	410		10		70,576 45
395					39,305 46
396	91				25,149 47
397					90,119 48
398					16,780 49
399					0 50
	175,487	0	13,365	0	1,116,115
	235,664	15,127	13,876	(693,924)	8,930,885

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>9,047,345</u></u>		<u><u>814,379</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	235,664	15,127	13,876	(693,924)	8,930,885

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	2.50%	504	13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		504	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0			22
Overhead Conductors and Devices (356)	0			23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					504 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	504
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	185,594	4.00%	14,956	30
Overhead Conductors and Devices (365)	172,967	3.00%	13,220	31
Underground Conduit (366)	4,974	2.50%	347	32
Underground Conductors and Devices (367)	250,274	3.33%	29,938	33
Line Transformers (368)	0			34
Services (369)	135,615	4.50%	11,565	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	211	5.00%	442	39
Total Distribution Plant	749,635		70,468	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	749,635		70,972	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364	1,640	1,624	180		197,466 30
365	5,640	2,123	42		178,466 31
366	508	226			4,587 32
367	5,995	1,996			272,221 33
368					0 34
369	580	1,082			145,518 35
370					0 36
371					0 37
372					0 38
373					653 39
	14,363	7,051	222	0	798,911
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	14,363	7,051	222	0	799,415

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>749,635</u></u>		<u><u>70,972</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	14,363	7,051	222	0	799,415

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)					0	1
7.2/12.5 kV (12kV)	66	1	1		66	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)	87	12			99	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)	31				31	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV	10				10	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	312	8
Total	312	9
Customers served at other than rural rates:		10
Farm	8	11
Nonfarm	35	12
Total	43	13
Total customers on rural lines at end of year	355	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	19,609	Thursday	01/29/2004	19:00	10,744	1
February	02	18,839	Wednesday	02/04/2004	19:00	9,769	2
March	03	17,367	Thursday	03/11/2004	19:00	9,717	3
April	04	15,333	Wednesday	04/28/2004	14:00	8,709	4
May	05	17,334	Wednesday	05/12/2004	13:00	8,777	5
June	06	21,185	Monday	06/07/2004	16:00	9,179	6
July	07	22,604	Wednesday	07/21/2004	18:00	10,557	7
August	08	20,795	Monday	08/02/2004	18:00	9,648	8
September	09	22,183	Thursday	09/02/2004	15:00	10,142	9
October	10	16,041	Friday	10/01/2004	11:00	7,395	10
November	11	17,844	Tuesday	11/30/2004	18:00	9,383	11
December	12	19,043	Tuesday	12/21/2004	00:00	10,658	12
Total		228,177				114,678	

System Name River Falls

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)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	1,873	3
Internal Combustion Turbine	1,700	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	3,573	7
Purchases	116,677	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	120,250	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	114,438	18
Sales For Resale	1,702	19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	116,140	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	4,110	27
Total Energy Losses	4,110	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.4179%	29
Total Disposition of Energy	120,250	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL SERVICE	RG-1	4,677	39,282	1	
RESIDENTIAL SERVICE	RG-2	10	149	2	
Total Sales for Residential Sales		4,687	39,431		
Commercial & Industrial					
GENERAL SERVICES	CG-1	563	15,104	3	
LARGE POWER SERVICES	CP-1	56	17,833	4	
LARGE POWER TIME OF DAY SERVICE	CP-2	14	27,194	5	
INDUSTRIAL TIME OF DAY SERVICE	CP-3	1	14,117	6	
Total Sales for Commercial & Industrial		634	74,248		
Public Street & Highway Lighting					
STREET LIGHTING SERVICES	MS-1	16	621	7	
AREA LIGHTING SERVICES	MS-2	78	122	8	
PARKING LOT LIGHTS	MS-3	1	9	9	
PATHWAY LIGHTS	MS-4	3	7	10	
Total Sales for Public Street & Highway Lighting		98	759		
Sales for Resale					
WPPI GENERATION OUTPUT AGREEMENT	WR-1	1	1,702	11	
Total Sales for Sales for Resale		1	1,702		
TOTAL SALES FOR ELECTRICITY		5,420	116,140		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,967,911	182,345	3,150,256	1
		8,680	579	9,259	2
0	0	2,976,591	182,924	3,159,515	
		1,070,830	73,225	1,144,055	3
56,283	69,404	1,007,361	86,577	1,093,938	4
62,786	73,168	1,343,226	142,225	1,485,451	5
33,888	42,355	694,866	71,020	765,886	6
152,957	184,927	4,116,283	373,047	4,489,330	
		130,450	999	131,449	7
		12,424		12,424	8
		3,684	39	3,723	9
		7,096	25	7,121	10
0	0	153,654	1,063	154,717	
		1,091,877		1,091,877	11
0	0	1,091,877	0	1,091,877	
152,957	184,927	8,338,405	557,034	8,895,439	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Power Plant				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Utility Substation				5
Total of 12 Monthly Maximum Demands -- kW	228,177				6
Average load factor	70.0472%				7
Total Cost of Purchased Power	5,110,046				8
Average cost per kWh	0.0438				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,908	5,837			12
February	4,551	5,218			13
March	4,885	4,833			14
April	4,357	4,352			15
May	3,979	4,798			16
June	4,681	4,498			17
July	5,050	5,507			18
August	4,736	4,911			19
September	4,962	5,180			20
October	4,405	4,989			21
November	4,485	4,898			22
December	5,254	5,403			23
Total kWh (000)	56,253	60,424			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	3,573	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	22,604	7
Date and Hour of Such Maximum Demand	7/21/2004 6	8
Load Factor	0.0180	9
Maximum Net Generation in Any One Day	144,758	10
Date of Such Maximum	6/8/2004	11
Number of Hours Generators Operated	480	12
Maximum Continuous or Dependable Capacity--kW	21,819	13
Is Plant Owned or Leased?		14
Total Production Expenses	455,746	15
Cost per kWh of Net Generation (\$)	128	16
Monthly Net Generation --- kWh (000):		
January	183	17
February	286	18
March	272	19
April	281	20
May	251	21
June	482	22
July	434	23
August	417	24
September	332	25
October	187	26
November	177	27
December	271	28
Total kWh (000)	3,573	29
Gas Consumed--Therms	170,369	30
Average Cost per Therm Burned (\$)	170,369.0000	31
Fuel Oil Consumed Barrels (42 gal.)	332	32
Average Cost per Barrel of Oil Burned (\$)	47.2800	33
Specific Gravity	28	34
Average BTU per Gallon	138,000	35
Lubricating Oil Consumed--Gallons	232	36
Average Cost per Gallon (\$)	5.9900	37
kWh Net Generation per Gallon of Fuel Oil	79	38
kWh Net Generation per Gallon of Lubr. Oil	7762	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 (\$)	0.0743	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Junction	Junction	Powell Fal		1
Unit Identification	No. 1	Engines	No. 2		2
Type of Generation	HYDRO	RECIP	HYDRO		3
kWh Net Generation (000)	1,294	1,700	579		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)		22,604			7
Date and Hour of Such Maximum Demand		7/21/2004 6			8
Load Factor		0.0086			9
Maximum Net Generation in Any One Day		144,758			10
Date of Such Maximum		06/08/2004			11
Number of Hours Generators Operated	8,704	480	8,536		12
Maximum Continuous or Dependable Capacity--kW	235	21,474	110		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	26,292	417,642	11,812		15
Cost per kWh of Net Generation (\$)	20.3184	245.6718	20.4007		16
Monthly Net Generation --- kWh (000):					
January	92	42	49		17
February	89	150	47		18
March	152	65	55		19
April	125	103	53		20
May	124	69	58		21
June	121	305	56		22
July	112	268	54		23
August	108	257	52		24
September	103	182	47		25
October	95	63	29		26
November	89	51	37		27
December	84	145	42		28
Total kWh (000)	1,294	1,700	579		29
Gas Consumed--Therms		170,369			30
Average Cost per Therm Burned (\$)		0.6400			31
Fuel Oil Consumed Barrels (42 gal.)		332			32
Average Cost per Barrel of Oil Burned (\$)		47.2800			33
Specific Gravity		28			34
Average BTU per Gallon		138,000			35
Lubricating Oil Consumed--Gallons		232			36
Average Cost per Gallon (\$)		5.9900			37
kWh Net Generation per Gallon of Fuel Oil		79			38
kWh Net Generation per Gallon of Lubr. Oil		7,762			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N	N			40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)		0.0743			53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
Junction D	1	1965	Diesel/Gas	Fairbanks Morse	720	2,880	1
Junction E	1	1965	Diesel/Gas	Fairbanks Morse	900	3,960	2
Junction F	1	1972	Diesel/Gas	Cooper Bessemer	400	7,750	3
Junction G	1	1979	Diesel	General Motors	600	400	4
Junction H	1	1999	Diesel/Gas	Cooper Bessemer	400	7,750	5
Junction I	1	2001	Diesel/Gas	Cooper Bessemer	327	4,000	6
Total						<u>26,740</u>	

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)			
1965	2,400	117	2,850	3,330	2,850	2,845	
1965	2,400	109	2,050	2,500	2,050	2,305	
1972	7,200	686	5,600	7,000	5,600	6,300	
1979	2,400	0	300	375	300	0	
1999	2,400	640	5,600	7,000	5,600	6,650	
2001	2,400	148	3,000	3,750	2,500	3,374	
Total		1,700	19,400	23,955	18,900	21,474	

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				Rated HP Each Unit (h)	
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)		
Junction	Kinnickinn	Attended	Vertical	1	1,948	450	335	1	
Powell Falls	Kinnickinn	Unattended	Vertical	1	1,948	240	167	2	
Total							502		

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)			
42	42	1,948	2,300	1,294	250	312	250	235	1
20	20	1,948	2,300	579	125	156	125	110	2
Total				1,873	375	468	375	345	

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	North Sub	Power Plan	Power Pln2	South Fork	UWRF	1
Voltage--High Side	115,000	69,000	69,000	69,000	12,470	2
Voltage--Low Side	12,470	12,470	4,160	12,470	4,160	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	16,800	28,000	7,500	20,000	7,500	5
Number of Spare Transformers on Hand	0	0	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)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Total Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
						19
Kwh Output						20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
						29
Kwh Output						30

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	5,421	1,298	79,153	1
Acquired during year	510	19	450	2
Total	5,931	1,317	79,603	3
Retired during year	295	1	10	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,636	1,316	79,593	6
Number end of year accounted for as follows:				7
In customers' use	5,305	1,195	65,804	8
In utility's use	27	1	5,000	9
				10
Locked meters on customers' premises				11
In stock	304	120	8,789	12
Total end of year	5,636	1,316	79,593	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	383	191,246	1
Sodium Vapor	150	326	244,336	2
Sodium Vapor	250	107	133,782	3
Sodium Vapor	400	4	8,001	4
Total		820	577,365	
Ornamental				
Sodium Vapor	100	53	23,053	5
Sodium Vapor	250	142	176,935	6
Total		195	199,988	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 546 - Increase of \$38,776. Hired full-time Power Plant Supervisor in March 2004.

Account 553 - Decrease of \$50,253. Repair of Engine #5 in 2003.

Account 571 - Increase of \$11,838. Aggressive tree trimming of transmission lines in 2004.

Account 580 - Decrease of \$18,351. Went from having Electric Line Supervisor and a part-time Electric Superintendent to just a salaried full-time Electric Superintendent.

Account 586 - Decrease of \$10,525. We capitalized more labor for meters this year. Implementing AMR system.

Account 588 - Increase of \$16,448. Workers Compensation paid from 6/04 - 12/04.

Account 593 - Increase of \$61,549.16. Aggressive tree trimming program for distribution lines.

Account 923 - Increase of \$18,279.59. Fiber Optics costs.

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

If Additions for any Accounts exceed \$100,000, please explain.

Account 361 - North Sub Station.

Account 362 - North Sub Station.

Account 364 - North Sub Station Feeders.

Account 365 - North Sub Station Feeders.

Account 366 - North Sub Station Feeders.

Account 367 - North Sub Station Feeders and the cost of installation of new main feeders through subdivisions.

Account 370 - Implementing AMR system.

Account 392 - Purchase new bucket truck.

If Retirements for any Accounts exceed \$100,000, please explain.

Account 392 - Retire old bucket truck.

ELECTRIC OPERATING SECTION FOOTNOTES

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

If Additions or Retirements for any Accounts exceed \$100,000, please explain.

Account 367 - This is the cost of installation of new primary extensions including 3 new subdivisions.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

Account 357 - \$104 Underground conduit was retired before it was fully depreciated.

Account 364 - \$173,802.04 05-US-105 Supplemental Decision

Account 365 - \$163,371.02 05-US-105 Supplemental Decision

Account 366 - \$4,755.27 05-US-105 Supplemental Decision

Account 367 - \$225,439.36 05-US-105 Supplemental Decision

Account 369 - \$126,661.23 05-US-105 Supplemental Decision

Sales of Electricity by Rate Schedule (Page E-18)

If Rate Schedule Name is not one selected from the dropdown list, please explain.

WR-1 WPPI Generation Output Agreement. This is the generation output agreement with our wholesale power supplier.
