



3013 (02-02-05)

ANNUAL REPORT

OF

Name: WAUPUN UTILITIES

Principal Office: 817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963-0431

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.

SIGNATURE PAGE

I ZACHARY BLOOM of
(Person responsible for accounts)

WAUPUN UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/28/2005
(Date)

GENERAL MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPUN UTILITIES

Utility Address: 817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963-0431

When was utility organized? 11/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ZACHARY T BLOOM, CPA
Title: FINANCE AND ADMINISTRATIVE MANAGER

Office Address:
817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963

Telephone: (920) 324 - 7920

Fax Number: (920) 324 - 7922

E-mail Address: zbloom@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: DAVID GERRITSON
Title: PRESIDENT

Office Address:
817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963-0431

Telephone: (920) 324 - 7920

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: JOHN ANDRES

Title: PARTNER

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

Telephone: (608) 249 - 6622

Fax Number: () -

E-mail Address:

Date of most recent audit report: 12/31/2003

Period covered by most recent audit: CALENDAR YEAR 2003

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS M WESTHUIS

Title: GENERAL MANAGER

Office Address:

817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963

Telephone: (920) 324 - 7920

Fax Number: (920) 324 - 7922

E-mail Address: DWESTHUIS@WPPISYS.ORG

Name of utility commission/committee: WAUPUN UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR ART EHLERT, ALDERPERSON
- MR DAVID GERRITSON, COMMISSION PRESIDENT
- MR GERALD HEERINGA, COMMISSIONER
- MR THOMAS HODGE, III, ALDERPERSON
- MR HOWARD HUENICK, COMMISSIONER
- MR JACK NUGENT, COMMISSIONER
- MR ROBERT TANK, ALDERPERSON

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)	8,086,634	7,721,764	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,378,934	5,851,250	2
Depreciation Expense (403)	532,827	522,895	3
Amortization Expense (404-407)	15,000	15,000	4
Taxes (408)	397,813	379,050	5
Total Operating Expenses	7,324,574	6,768,195	
Net Operating Income	762,060	953,569	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	762,060	953,569	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	272	10	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	30,851	32,429	10
Miscellaneous Nonoperating Income (421)	63,608	169,550	11
Total Other Income	94,731	201,989	
Total Income	856,791	1,155,558	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,146)	0	12
Other Income Deductions (426)	47,261	44,641	13
Total Miscellaneous Income Deductions	29,115	44,641	
Income Before Interest Charges	827,676	1,110,917	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	8,773	6,393	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	243,387	274,660	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	252,160	281,053	
Net Income	575,516	829,864	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,314,268	6,985,415	20
Balance Transferred from Income (433)	575,516	829,864	21
Miscellaneous Credits to Surplus (434)	0	1,498,989	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)	9,889,784	9,314,268	

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	8,086,634		8,086,634	1
Total (Acct. 400):	8,086,634	0	8,086,634	
Operation and Maintenance Expense (401-402):				
Derived	6,378,934		6,378,934	2
Total (Acct. 401-402):	6,378,934	0	6,378,934	
Depreciation Expense (403):				
Derived	532,827		532,827	3
Total (Acct. 403):	532,827	0	532,827	
Amortization Expense (404-407):				
Derived	15,000		15,000	4
Total (Acct. 404-407):	15,000	0	15,000	
Taxes (408):				
Derived	397,813		397,813	5
Total (Acct. 408):	397,813	0	397,813	
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:	762,060	0	762,060	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	272		272	8
Total (Acct. 415-416):	272	0	272	
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	
Interest and Dividend Income (419):				
ELECTRIC INVESTMENT INCOME	13,595	0	13,595	11

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):			
WATER INVESTMENT INCOME	17,256	0	17,256 12
Total (Acct. 419):	30,851	0	30,851
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	23,623	23,623 13
Contributed Plant - Electric	[REDACTED]	39,985	39,985 14
NONE	0	0	0 15
Total (Acct. 421):	0	63,608	63,608
TOTAL OTHER INCOME:	31,123	63,608	94,731
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,146)	[REDACTED]	(18,146) 16
Total (Acct. 425):	(18,146)	0	(18,146)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	22,491	22,491 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	24,770	24,770 18
NONE	0	0	0 19
Total (Acct. 426):	0	47,261	47,261
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,146)	47,261	29,115
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 20
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
ELECTRIC DEBT DISCOUNT AMORTIZATION	2,324	[REDACTED]	2,324 21
WATER DEBT DISCOUNT AMORTIZATION	6,449	[REDACTED]	6,449 22
Total (Acct. 428):	8,773	0	8,773
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	243,387	[REDACTED]	243,387 24
Total (Acct. 430):	243,387	0	243,387

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	252,160	0	252,160
NET INCOME:	559,169	16,347	575,516
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	7,690,370	1,623,898	9,314,268 27
Total (Acct. 216):	7,690,370	1,623,898	9,314,268
Balance Transferred from Income (433):			
Derived	559,169	16,347	575,516 28
Total (Acct. 433):	559,169	16,347	575,516
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,249,539	1,640,245	9,889,784

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		9,904			9,904	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		9,632			9,632	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	9,632	0	0	9,632	
Net income (or loss)	0	272	0	0	272	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,643,010	6,443,624	0	0	8,086,634	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	340	254			594	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,642,670	6,443,370	0	0	8,086,040	

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	225,318	4,221	229,539	1
Electric operating expenses	272,476	16,887	289,363	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	51,539	586	52,125	8
Electric utility plant accounts	107,967	4,885	112,852	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	26,579	(26,579)	0	18
All other accounts			0	19
Total Payroll	683,879	0	683,879	

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	8.2	1
Electric	8.6	2
Gas		3
Sewer	7.2	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	20,607,386	19,882,374	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,101,208	5,950,813	2
Net Utility Plant	14,506,178	13,931,561	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	14,506,178	13,931,561	
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)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,021,396	995,223	9
Total Other Property and Investments	1,021,396	995,223	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	18,064	47,775	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	492	492	12
Temporary Cash Investments (136)	978,079	1,394,365	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	544,437	558,993	15
Other Accounts Receivable (143)	177,229	116,250	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	16,697	12,319	18
Materials and Supplies (151-163)	199,959	185,693	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,934,957	2,315,887	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	43,925	52,697	24
Other Deferred Debits (182-186)	210,878	45,000	25
Total Deferred Debits	254,803	97,697	
Total Assets and Other Debits	17,717,334	17,340,368	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	556,893	556,893	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	9,889,784	9,314,268	28
Total Proprietary Capital	10,446,677	9,871,161	
LONG-TERM DEBT			
Bonds (221-222)	3,730,000	3,950,000	29
Advances from Municipality (223)	1,270,000	1,552,428	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,000,000	5,502,428	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	521,245	846,627	33
Payables to Municipality (233)	980,320	724,642	34
Customer Deposits (235)	2,775	6,875	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	80,112	89,625	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	12,834	12,869	40
Miscellaneous Current and Accrued Liabilities (242)	230,261	271,661	41
Total Current and Accrued Liabilities	1,827,547	1,952,299	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	115,693	0	43
Other Deferred Credits (253)	327,417	14,480	44
Total Deferred Credits	443,110	14,480	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	17,717,334	17,340,368	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	10,279,462	0	0	9,602,912	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)	9,181,171	0	0	9,120,158	2
Utility Plant in Service - Contributed Plant (101.2)	1,374,961	0	0	694,953	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)	56,340	0	0	179,803	9
Total Utility Plant	10,612,472	0	0	9,994,914	
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)	2,460,881	0	0	3,199,345	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	183,632	0	0	257,350	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	2,644,513	0	0	3,456,695	
Net Utility Plant	7,967,959	0	0	6,538,219	

**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)	2,409,407	3,140,164			5,549,571	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	244,389	288,438			532,827	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,347				8,347	6
Accruals charged other						7
accounts (specify):						8
EQUIPMENT DEPRECIATION CLE/	13,764	25,154			38,918	9
Salvage	8,683	4,446			13,129	10
Other credits (specify):						11
EQUIPMENT DEPRECIATION TRAN	5,784	0			5,784	12
RECLASSIFY TRANSFORMER COS	0	8,661			8,661	13
					0	14
					0	15
Total credits	280,967	326,699	0	0	607,666	16
Debits during year						17
Book cost of plant retired	77,856	38,145			116,001	18
Cost of removal	7,331	10,759			18,090	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	144,307	218,615			362,922	
					0	
					0	23
					0	24
Total debits	229,494	267,519	0	0	497,013	25
Balance end of year (111.1)	2,460,880	3,199,344	0	0	5,660,224	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)	163,983	237,259			401,242	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,491	24,770			47,261	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	7	606			613	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	22,498	25,376	0	0	47,874	16
Debits during year						17
Book cost of plant retired	1,888	4,121			6,009	18
Cost of removal	960	1,162			2,122	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	2,848	5,283	0	0	8,131	25
Balance end of year (111.1)	183,633	257,352	0	0	440,985	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			159,892		159,892	147,458	3
Total Electric Utility					159,892	147,458	

Account	Total End of Year	Amount Prior Year	
Electric utility total	159,892	147,458	1
Water utility (154)	40,067	38,235	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	199,959	185,693	

**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)				
1993 BONDS - WATER	2,577	428	14,394	1
1999 BONDS - ELECTRIC	543	428	5,542	2
1999 BONDS - WATER	565	428	5,775	3
2003 GENERAL OBLIGATION NOTES - ELECTRIC	1,781	428	6,375	4
2003 GENERAL OBLIGATION NOTES - WATER	3,307	428	11,839	5
Total			43,925	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	556,893	1
Changes during year (explain):		2
Balance end of year	<u>556,893</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 REVENUE BONDS - PLANT	03/01/1993	03/01/2013	6.33%	1,505,000	1
ELECTRIC REVENUE BONDS - BUILDING	04/15/1999	09/01/2019	4.88%	1,261,190	2
WATER REVENUE BONDS - BUILDING	04/15/1999	09/01/2019	4.88%	963,810	3
Total Bonds (Account 221):				3,730,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 3,730,000

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)	
Advances (223)					
ELECTRIC STATE TRUST FUND - IND SUB	10/19/1994	03/15/2004	5.00%	0	1
ELECTRIC STATE TRUST FUND - PRISON SUB	06/29/2001	03/15/2011	5.25%	0	2
WATER GENERAL OBLIGATION NOTES	02/11/2003	03/01/2011	2.74%	825,500	3
WATER STATE TRUST FUND - MAIN	08/30/2000	03/15/2010	5.50%	0	4
WATER STATE TRUST FUND - TOWER	10/19/1994	03/15/2004	5.00%	0	5
ELECTRIC GENERAL OBLIGATION NOTES	02/11/2003	03/01/2011	2.74%	444,500	6
Total for Account 223				1,270,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	196,139	2
Charged electric department expense	201,678	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	397,817	
Taxes paid during year:		
County, state and local taxes	340,046	6
Social Security taxes	46,394	7
PSC Remainder Assessment	9,049	8
Other (explain):		
Electric gross receipts tax	2,328	9
Total payments and other debits	397,817	
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)					
ELECTRIC BONDS - BLDG	(1,120)			(1,120)	1
WATER BONDS - BLDG	(403)			(403)	2
WATER BONDS - PLANT	(1,802)			(1,802)	3
Subtotal	(3,325)	0	0	(3,325)	
Advances from Municipality (223)					
WATER BONDS PLANT	37,048	99,848	102,208	34,688	4
Electric State Fund Loan	2,710	713	3,423	0	5
Water State Fund Loan	1,357	357	1,714	0	6
Customer Deposits	714	109	622	201	7
WATER BONDS - BLDG	16,795	47,814	48,445	16,164	8
ELECTRIC BONDS - BLDG	22,923	62,286	63,448	21,761	9
WATER STATE FUND - WATER MAIN	0			0	10
ELECTRIC STATE FUND LOAN - PRISON SUBSTATION	0			0	11
2003 G.O. OBLIGATION NOTES - WATER	7,412	20,969	21,476	6,905	12
2003 G.O. OBLIGATION NOTES - ELECTRIC	3,991	11,291	11,564	3,718	13
Subtotal	92,950	243,387	252,900	83,437	
Other Long-Term Debt (224)					
NONE	0			0	14
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	15
Subtotal	0	0	0	0	
Total	89,625	243,387	252,900	80,112	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
ELECTRIC BOND PRINCIPAL AND INTEREST REDEMPTION FUND	73,555	3
WATER BOND PRINCIPAL AND INTEREST REDEMPTION FUND	193,715	4
ELECTRIC AND WATER BOND RESERVE FUND	477,292	5
Total (Acct. 125):	744,562	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
ELECTRIC SURPLUS FUND	117,493	7
WATER SURPLUS FUND	159,341	8
Total (Acct. 128):	276,834	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	120,793	12
Electric	423,644	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	544,437	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	177,229	17
Other (specify):		
NONE		18
Total (Acct. 143):	177,229	
Receivables from Municipality (145):		
DELINQUENT UTILITY ACCOUNTS PLACED ON TAX ROLL	16,697	19
Total (Acct. 145):	16,697	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
EXTRAORDINARY LOSS ON EARLY RETIREMENT OF UTILITY BUILDING	30,000	21
Total (Acct. 182):	30,000	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WRS UNFUNDED LIABILITY	180,878	25
Total (Acct. 186):	180,878	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY	980,320	26
Total (Acct. 233):	980,320	
Other Deferred Credits (253):		
Regulatory Liability	344,776	27
PUBLIC BENEFITS FUNDS	(17,359)	28
Total (Acct. 253):	327,417	

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)	9,052,219	9,031,437	0	0	18,083,656	1
Materials and Supplies	39,151	153,675	0	0	192,826	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,435,143	3,165,423	0	0	5,600,566	4
Customer Advances for Construction					0	5
Regulatory Liability	68,546	103,842	0	0	172,388	6
NONE					0	7
Average Net Rate Base	6,587,681	5,915,847	0	0	12,503,528	
Net Operating Income	474,872	287,188	0	0	762,060	8
Net Operating Income as a percent of						
Average Net Rate Base	7.21%	4.85%	N/A	N/A	6.09%	

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	144,307	218,615	0	0	362,922	2
Other (specify):						
NONE	0	0	0	0	0	3
Deduct charges:						
Miscellaneous Amortization (425)	7,215	10,931	0	0	18,146	4
Other (specify):						
NONE					0	5
Balance End of Year	137,092	207,684	0	0	344,776	

FINANCIAL SECTION FOOTNOTES

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

Bonds (221): If Interest Accrued During Year is zero AND the Bonds schedule shows a Principal Amount EOY greater than zero, please explain.

Interest accrued for Bonds (account 221) is included in Advances from Municipality (account 223).

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

General footnotes

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

This was authorized by the PSC during our water rate application/increase effective January 9, 2002 (docket 6290-WR-103).

Actual letter authorizing amortization dated March 12, 2002, from James Luckow (File DWCCA-6290-JPL)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Our request to defer and amortize the 2004 payment to Wisconsin Retirement System for Prior Service Obligation was approved in a March 2, 2004 letter from Bruce Manthey.

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.

Account 143 - \$177,229 represents amounts billed from water and electric for construction, merchandising and jobbing efforts.

Account 145 - \$16,697 for delinquent utilities placed on the tax roll.

Account 233 - \$980,320 represents amounts due to the sewer utility by electric and water.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,630,075	1,654,427	1
Total Sales of Water	1,630,075	1,654,427	
Other Operating Revenues			
Forfeited Discounts (470)	4,210	3,932	2
Miscellaneous Service Revenues (471)	3,261	2,300	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,464	6,358	6
Total Other Operating Revenues	12,935	12,590	
Total Operating Revenues	1,643,010	1,667,017	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	35,097	31,225	7
Pumping Expenses (620-633)	107,656	100,869	8
Water Treatment Expenses (640-652)	107,182	92,586	9
Transmission and Distribution Expenses (660-678)	161,838	136,000	10
Customer Accounts Expenses (901-905)	64,758	75,042	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	236,079	190,583	13
Total Operation and Maintenance Expenses	712,610	626,305	
Other Operating Expenses			
Depreciation Expense (403)	244,389	237,376	14
Amortization Expense (404-407)	15,000	15,000	15
Taxes (408)	196,139	186,157	16
Total Other Operating Expenses	455,528	438,533	
Total Operating Expenses	1,168,138	1,064,838	
NET OPERATING INCOME	474,872	602,179	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,856	122,512	761,789	4
Commercial	336	45,187	206,541	5
Industrial	17	56,779	167,778	6
Total Metered Sales to General Customers (461)	3,209	224,478	1,136,108	
Private Fire Protection Service (462)	15		22,416	7
Public Fire Protection Service (463)	3,234		442,734	8
Other Sales to Public Authorities (464)	25	5,968	28,817	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 6,483	 230,446	 1,630,075	

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)	442,734	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	442,734	
Forfeited Discounts (470):		
Customer late payment charges	4,210	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,210	
Miscellaneous Service Revenues (471):		
SERVICE RECONNECTIONS, BULK WATER BILLINGS, WELL PERMIT FEES	3,261	7
Total Miscellaneous Service Revenues (471)	3,261	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,464	10
Other (specify): NONE		11
Total Other Water Revenues (474)	5,464	

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)	28,583	26,292	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	673	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)	6,514	4,260	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	35,097	31,225	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	2,318	301	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)	63,622	63,448	17
Pumping Labor and Expenses (624)	29,226	27,832	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	5,039	3,742	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	521	5,259	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	6,930	287	25
Total Pumping Expenses	107,656	100,869	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	10,677	10,485	26
Chemicals (641)	41,185	37,052	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)	29,187	26,954	28
Miscellaneous Expenses (643)	3,722	1,860	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	345	1,106	32
Maintenance of Water Treatment Equipment (652)	22,066	15,129	33
Total Water Treatment Expenses	107,182	92,586	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	34
Storage Facilities Expenses (661)	0	0	35
Transmission and Distribution Lines Expenses (662)	23	23	36
Meter Expenses (663)	7,485	8,857	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	0	0	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	0	0	41
Maintenance of Structures and Improvements (671)	0	637	42
Maintenance of Distribution Reservoirs and Standpipes (672)	60,019	56,619	43
Maintenance of Transmission and Distribution Mains (673)	53,299	37,272	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	23,056	10,399	46
Maintenance of Meters (676)	13,234	15,454	47
Maintenance of Hydrants (677)	4,722	6,739	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	161,838	136,000	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	17,086	19,307	50
Meter Reading Labor (902)	11,058	11,275	51
Customer Records and Collection Expenses (903)	36,274	44,245	52
Uncollectible Accounts (904)	340	215	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	64,758	75,042	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	24,331	23,104	56
Office Supplies and Expenses (921)	38,459	34,632	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	26,060	5,751	59
Property Insurance (924)	11,485	8,512	60
Injuries and Damages (925)	6,774	7,234	61
Employee Pensions and Benefits (926)	115,257	101,761	62
Regulatory Commission Expenses (928)	0	342	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	543	1,244	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	13,170	8,003	67
Total Administrative and General Expenses	236,079	190,583	
Total Operation and Maintenance Expenses	712,610	626,305	

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		177,637	168,366	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,594	2,522	2
Net property tax equivalent		175,043	165,844	
Social Security		19,648	18,605	3
PSC Remainder Assessment		1,448	1,708	4
Other (specify): NONE			0	5
Total tax expense		196,139	186,157	

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			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.235851	0.233428			3
County tax rate	mills		7.167496	5.785094			4
Local tax rate	mills		7.964002	7.880949			5
School tax rate	mills		11.719646	11.599222			6
Voc. school tax rate	mills		1.737571	1.719716			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		28.824566	27.218409			10
Less: state credit	mills		1.505908	1.418381			11
Net tax rate	mills		27.318658	25.800028			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.964002	7.880949			14
Combined School Tax Rate	mills		13.457217	13.318938			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.421219	21.199887			17
Total Tax Rate	mills		28.824566	27.218409			18
Ratio of Local and School Tax to Total	dec.		0.743158	0.778880			19
Total tax net of state credit	mills		27.318658	25.800028			20
Net Local and School Tax Rate	mills		20.302091	20.095138			21
Utility Plant, Jan. 1	\$	10,279,462	5,139,731	5,139,731			22
Materials & Supplies	\$	38,235	19,118	19,117			23
Subtotal	\$	10,317,697	5,158,849	5,158,848			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	10,317,697	5,158,849	5,158,848			26
Assessment Ratio	dec.		0.847990	0.856800			27
Assessed Value	\$	8,794,753	4,374,652	4,420,101			28
Net Local & School Rate	mills		20.302091	20.095138			29
Tax Equiv. Computed for Current Year	\$	177,637	88,815	88,823			30
Tax Equivalent per 1994 PSC Report	\$	113,479					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	177,637					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)	742		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)	549,417	66,100	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	207,515		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	757,674	66,100	
PUMPING PLANT			
Land and Land Rights (320)	1,200		12
Structures and Improvements (321)	386,397	11,027	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	250,292	31,140	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	637,889	42,167	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25,334		21
Structures and Improvements (331)	158,748		22
Water Treatment Equipment (332)	348,737		23
Total Water Treatment Plant	532,819	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)			742	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)	12,195		603,322	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			207,515	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	12,195	0	811,579	
PUMPING PLANT				
Land and Land Rights (320)			1,200	12
Structures and Improvements (321)	2,000		395,424	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	21,872		259,560	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	23,872	0	656,184	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25,334	21
Structures and Improvements (331)			158,748	22
Water Treatment Equipment (332)			348,737	23
Total Water Treatment Plant	0	0	532,819	

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)	2,154		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	542,925		26
Transmission and Distribution Mains (343)	3,470,373	120,222	27
Fire Mains (344)	0		28
Services (345)	627,033	41,594	29
Meters (346)	301,885	8,426	30
Hydrants (348)	320,637	13,871	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,265,007	184,113	
GENERAL PLANT			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	972,587		34
Office Furniture and Equipment (391)	47,717		35
Computer Equipment (391.1)	55,476	418	36
Transportation Equipment (392)	136,904	8,712	37
Stores Equipment (393)	1,893		38
Tools, Shop and Garage Equipment (394)	79,177		39
Laboratory Equipment (395)	4,724		40
Power Operated Equipment (396)	83,643		41
Communication Equipment (397)	36,842	264	42
SCADA Equipment (397.1)	252,297	33,985	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,729,879	43,379	
Total utility plant in service directly assignable	8,923,268	335,759	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,923,268	335,759	

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)			2,154 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			542,925 26
Transmission and Distribution Mains (343)	3,515		3,587,080 27
Fire Mains (344)			0 28
Services (345)	1,444		667,183 29
Meters (346)	5,118		305,193 30
Hydrants (348)	1,019		333,489 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	11,096	0	5,438,024
GENERAL PLANT			
Land and Land Rights (389)			58,619 33
Structures and Improvements (390)			972,587 34
Office Furniture and Equipment (391)			47,717 35
Computer Equipment (391.1)			55,894 36
Transportation Equipment (392)	26,693		118,923 37
Stores Equipment (393)			1,893 38
Tools, Shop and Garage Equipment (394)			79,177 39
Laboratory Equipment (395)			4,724 40
Power Operated Equipment (396)			83,643 41
Communication Equipment (397)			37,106 42
SCADA Equipment (397.1)	4,000		282,282 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	30,693	0	1,742,565
Total utility plant in service directly assignable	77,856	0	9,181,171
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	77,856	0	9,181,171

**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)	1,016,914	7,445	27
Fire Mains (344)	0		28
Services (345)	226,784	12,299	29
Meters (346)	0		30
Hydrants (348)	112,496	911	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,356,194	20,655	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,356,194	20,655	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,356,194	20,655	

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)	1,110		1,023,249 27
Fire Mains (344)			0 28
Services (345)	456		238,627 29
Meters (346)			0 30
Hydrants (348)	322		113,085 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,888	0	1,374,961
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	1,888	0	1,374,961
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,888	0	1,374,961

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)	126,668	2.90%	16,715	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	55,008	1.80%	3,735	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	181,676		20,450	
PUMPING PLANT				
Structures and Improvements (321)	125,707	3.20%	12,509	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	87,420	4.40%	11,217	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	213,127		23,726	
WATER TREATMENT PLANT				
Structures and Improvements (331)	98,809	3.20%	5,080	16
Water Treatment Equipment (332)	237,690	3.30%	11,508	17
Total Water Treatment Plant	336,499		16,588	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	174,110	1.90%	10,038	19
Transmission and Distribution Mains (343)	410,604	1.30%	45,873	20
Fire Mains (344)	0			21
Services (345)	221,084	2.90%	18,766	22
Meters (346)	184,260	5.50%	16,695	23
Hydrants (348)	69,441	2.20%	7,195	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	12,195		38		131,226	4
315					0	5
316			227		58,970	6
317					0	7
	12,195	0	265	0	190,196	
321	2,000				136,216	8
322					0	9
323					0	10
324					0	11
325	21,872	4,291	66		72,540	12
326					0	13
327					0	14
328					0	15
	23,872	4,291	66	0	208,756	
331					103,889	16
332					249,198	17
	0	0	0	0	353,087	
341					0	18
342					184,148	19
343	3,515			(82,953)	370,009	20
344					0	21
345	1,444		22	(46,559)	191,869	22
346	5,118		245		196,082	23
348	1,019	3,040		(14,795)	57,782	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)	0			25
Total Transmission and Distribution Plant	1,059,499		98,567	
GENERAL PLANT				
Structures and Improvements (390)	197,494	2.90%	28,205	26
Office Furniture and Equipment (391)	19,134	5.80%	2,704	27
Computer Equipment (391.1)	57,480	26.70%	0	28
Transportation Equipment (392)	76,567	15.00%	8,497	29
Stores Equipment (393)	549	5.80%	110	30
Tools, Shop and Garage Equipment (394)	36,546	5.80%	4,592	31
Laboratory Equipment (395)	3,587	5.80%	274	32
Power Operated Equipment (396)	31,051	15.00%	5,268	33
Communication Equipment (397)	36,739	15.00%	264	34
SCADA Equipment (397.1)	159,459	25.00%	57,256	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	618,606		107,170	
Total accum. prov. directly assignable	2,409,407		266,501	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,409,407		266,501	

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					0 25
	11,096	3,040	267	(144,307)	999,890
390					225,699 26
391					21,838 27
391.1					57,480 28
392	26,693		6,937	5,784	71,092 29
393					659 30
394					41,138 31
395					3,861 32
396					36,319 33
397					37,003 34
397.1	4,000		1,148		213,863 35
398					0 36
399					0 37
	30,693	0	8,085	5,784	708,952
	77,856	7,331	8,683	(138,523)	2,460,881
					0 38
	77,856	7,331	8,683	(138,523)	2,460,881

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)	94,885	1.30%	13,261
Fire Mains (344)	0		21
Services (345)	52,090	2.90%	6,748
Meters (346)	0		23
Hydrants (348)	17,008	2.20%	2,481

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
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	1,110				107,036 20
344					0 21
345	456		7		58,389 22
346					0 23
348	322	960			18,207 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)	0		25
Total Transmission and Distribution Plant	163,983		22,490
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	163,983		22,490
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	163,983		22,490

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					0 25
	1,888	960	7	0	183,632
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
	1,888	960	7	0	183,632
					0 38
	1,888	960	7	0	183,632

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			29,755	29,755	1
February			30,860	30,860	2
March			30,378	30,378	3
April			29,332	29,332	4
May			31,470	31,470	5
June			31,510	31,510	6
July			34,546	34,546	7
August			33,983	33,983	8
September			34,325	34,325	9
October			31,692	31,692	10
November			28,587	28,587	11
December			27,424	27,424	12
Total annual pumpage	0	0	373,862	373,862	
Less: Water sold				230,446	13
Volume pumped but not sold				143,416	14
Volume sold as a percent of volume pumped				62%	15
Volume used for water production, water quality and system maintenance				33,514	16
Volume related to equipment/system malfunction				41,276	17
Non-utility volume NOT included in water sales				5,000	18
Total volume not sold but accounted for				79,790	19
Volume pumped but unaccounted for				63,626	20
Percent of water lost				17%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss: Possible causes include inaccurate metering at water plant and wellhouses.					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,375	23
Date of maximum: 7/29/2004					24
Cause of maximum: Filling McCune Beach, a local swimming pond					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				716	26
Date of minimum: 5/21/2004					27
Total KWH used for pumping for the year				1,051,603	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)	
BACK OF PLANT	1	965	10	936,000	Yes	1
FRONT OF PLANT	2	611	12	1,512,000	No	2
REINHARDT STREET	3	794	12	936,000	Yes	3
SPRING AND AUTUMN	4	850	12	1,980,000	Yes	4
AUTUMN AND HAWTHORNE	5	866	14	2,124,000	Yes	5

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	1	2	3	1
Location	BACK OF PLANT	FRONT OF PLANT	REINHARDT STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	LAYNE	LAYNE CHRISTENSEN	5
Year Installed	2003	1916	2004	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	1,050	900	8
Pump Motor or Standby Engine Mfr	N/A	UNKNOWN	GENERAL ELECTRIC	9 10
Year Installed	2003	1916	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	100	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	B1	14
Location	WEST SPRING STREET	AUTUMN & HAWTHORNE	BACK OF PLANT	15
Purpose	P	P	B	16
Destination	T	T	R	17
Pump Manufacturer	LAYNE/CHRISTIANSEN	AMERICAN	LAYNE	18
Year Installed	2002	1999	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,375	1,475	1,000	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	CUMMINS	UNKNOWN	22 23
Year Installed	2002	1999	1966	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	100	26

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	B2	B3		1
Location	WATER PLANT	WATER PLANT		2
Purpose	B	B		3
Destination	R	R		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1972	1972		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	750	750		8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN		10
Year Installed	1972	1972		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	50		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CENTRAL TOWER	LARGE-PLANT	SMALL- PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
Year constructed	1966	1941	1972	5
Year constructed	1966	1941	1972	6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
Elevation difference in feet (See Headnote 3.)	123	0	0	9
Elevation difference in feet (See Headnote 3.)	123	0	0	10
Total capacity in gallons (actual)	250,000	500,000	32,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
Filters, type (gravity, pressure, other, none)	GRAVITY			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			21
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			22
Is a corrosion control chemical used (yes, no)?	Y			23
Is a corrosion control chemical used (yes, no)?	Y			24
Is water fluoridated (yes, no)?	Y			25
Is water fluoridated (yes, no)?	Y			25

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	WEST END TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	148		6
Total capacity in gallons (actual)	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	2,760	0	0	0	2,760	1
M	D	1.500	240	0	0	0	240	2
M	D	3.000	382	0	0	0	382	3
M	D	4.000	30,131	0	0	0	30,131	4
M	D	6.000	97,755	0	1,351	0	96,404	5
M	D	8.000	86,045	0	0	0	86,045	6
P	D	8.000	2,040	922	0	0	2,962	7
M	D	10.000	33,737	0	0	0	33,737	8
P	D	10.000	1,047	1,263	0	0	2,310	9
M	D	12.000	15,250	0	0	0	15,250	10
Total Within Municipality			269,387	2,185	1,351	0	270,221	
Total Utility			269,387	2,185	1,351	0	270,221	

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	0.625	1,138	0	0	0	1,138	0	1
M	0.750	1,200	0	19	0	1,181	0	2
M	1.000	943	35	0	0	978	0	3
M	1.250	24	0	0	0	24	0	4
M	1.500	30	3	0	0	33	0	5
M	2.000	66	1	0	0	67	0	6
M	3.000	2	0	0	0	2	0	7
M	4.000	7	0	0	0	7	0	8
M	6.000	16	0	0	0	16	0	9
M	8.000	14	0	0	0	14	0	10
M	10.000	1	0	0	0	1	0	11
Total Utility		3,441	39	19	0	3,461	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,590	0	6	0	2,584	252	1
0.750	613	30	0	0	643	72	2
1.000	51	2	0	0	53	8	3
1.500	55	2	0	0	57	9	4
2.000	30	0	2	0	28	0	5
3.000	4	0	0	0	4	0	6
4.000	2	0	1	0	1	0	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	1	9
Total:	3,347	34	9	0	3,372	343	

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	2,354	141	0	4	0	85	2,584	1
0.750	547	63	5	2	0	26	643	2
1.000	2	36	2	9	0	4	53	3
1.500	1	43	2	5	0	6	57	4
2.000	0	15	7	2	0	4	28	5
3.000	0	0	1	2	0	1	4	6
4.000	0	0	1	0	0	0	1	7
6.000	0	0	0	1	0	0	1	8
8.000	0	0	0	1	0	0	1	9
Total:	2,904	298	18	26	0	126	3,372	

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	391	7	4		394	2
Total Fire Hydrants	391	7	4	0	394	
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:	236
Number of distribution system valves end of year:	615
Number of distribution valves operated during year:	329

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Maintenance of Transmission and Distribution Mains (account 643) and Maintenance of Services (account 675) - Both accounts increased compared to 2003 due to additional repairs associated with a leak detection survey conducted in 2004. We dedicated significant resources to repairing these leaks, both water main and water service leaks.

Outside Services Employed (account 923) - \$7,000 for a Vulnerability Assessment, and \$15,000 in legal fees associated with employee termination.

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

General footnotes

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account 391.1 - no future depreciation will be recorded until plant additions surpass ACDP balance.

If Adjustments for any account are nonzero, please explain.

Account 343, 345, 348 Adjustments - These are the pre-2003 adjustments necessary per PSC docket 05-US-105.

Account 392 - adjustment of \$5,784 due to transfer of truck #8 to water from sewer.

Water Mains (Page W-21)

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

Utility Earnings = \$120,222
Contributions in Aid of Construction = \$7,445

Water Services (Page W-22)

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

Utility Earnings = \$41,594
Contributions in aid of Construction = \$12,299

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

There were no utility-owned services not in use at year end.

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.

We have no station meters.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	6,354,513	5,986,663	1
Total Sales of Electricity	6,354,513	5,986,663	
Other Operating Revenues			
Forfeited Discounts (450)	7,609	6,800	2
Miscellaneous Service Revenues (451)	7,295	7,500	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	74,207	53,784	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Total Other Operating Revenues	89,111	68,084	
Total Operating Revenues	6,443,624	6,054,747	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	4,981,040	4,612,560	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	269,355	251,980	10
Customer Accounts Expenses (901-905)	106,778	94,456	11
Sales Expenses (911-916)	1,000	1,096	12
Administrative and General Expenses (920-932)	308,151	264,853	13
Total Operation and Maintenance Expenses	5,666,324	5,224,945	
Other Expenses			
Depreciation Expense (403)	288,438	285,519	14
Amortization Expense (404-407)		0	15
Taxes (408)	201,674	192,893	16
Total Other Expenses	490,112	478,412	
Total Operating Expenses	6,156,436	5,703,357	
NET OPERATING INCOME	287,188	351,390	

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	7,609	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,609	
Miscellaneous Service Revenues (451):		
CIVIL DEFENSE SIREN REVENUE	1,800	3
SERVICE RECONNECTIONS, SALES TAX DISCOUNTS, ETC.	5,495	4
Total Miscellaneous Service Revenues (451)	7,295	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
CELL TOWER LAND RENTAL	9,000	6
POLE ATTACHMENT REVENUE	65,207	7
Total Rent from Electric Property (454)	74,207	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		9
Total Other Electric Revenues (456)	0	

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)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	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)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	4,981,040	4,612,560	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	4,981,040	4,612,560	
Total Power Production Expenses	4,981,040	4,612,560	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		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)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	41,354	39,080	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)	6,794	11,245	52
Overhead Line Expenses (583)	49,335	54,811	53
Underground Line Expenses (584)	27,608	26,471	54
Street Lighting and Signal System Expenses (585)	20,332	23,893	55
Meter Expenses (586)	9,616	15,191	56
Customer Installations Expenses (587)	1,926	1,965	57
Miscellaneous Distribution Expenses (588)		0	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	4,084	503	62
Maintenance of Overhead Lines (593)	100,400	72,236	63
Maintenance of Underground Lines (594)	4,936	4,029	64
Maintenance of Line Transformers (595)	171	460	65
Maintenance of Street Lighting and Signal Systems (596)	2,245	2,096	66
Maintenance of Meters (597)	554	0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	269,355	251,980	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	26,217	24,268	69
Meter Reading Expenses (902)	13,724	14,029	70
Customer Records and Collection Expenses (903)	66,583	55,502	71
Uncollectible Accounts (904)	254	657	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	106,778	94,456	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	1,000	1,096	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	1,000	1,096	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	25,316	29,075	78
Office Supplies and Expenses (921)	58,801	56,890	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	19,922	19,439	81
Property Insurance (924)	14,508	6,974	82
Injuries and Damages (925)	8,360	6,907	83
Employee Pensions and Benefits (926)	166,404	133,652	84
Regulatory Commission Expenses (928)	0	1,480	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	778	2,553	87
Rents (931)		0	88
Maintenance of General Plant (932)	14,062	7,883	89
Total Administrative and General Expenses	308,151	264,853	
Total Operation and Maintenance Expenses	5,666,324	5,224,945	

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		164,999	156,198	1
Social Security		26,746	24,137	2
Wisconsin Gross Receipts Tax		2,328	5,278	3
PSC Remainder Assessment		7,601	7,280	4
Other (specify): NONE			0	5
Total tax expense		201,674	192,893	

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			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.235851	0.233428			3
County tax rate	mills		7.167496	5.785094			4
Local tax rate	mills		7.964002	7.880949			5
School tax rate	mills		11.719646	11.599222			6
Voc. school tax rate	mills		1.737571	1.719716			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		28.824566	27.218409			10
Less: state credit	mills		1.505908	1.418381			11
Net tax rate	mills		27.318658	25.800028			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.964002	7.880949			14
Combined School Tax Rate	mills		13.457217	13.318938			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.421219	21.199887			17
Total Tax Rate	mills		28.824566	27.218409			18
Ratio of Local and School Tax to Total	dec.		0.743158	0.778880			19
Total tax net of state credit	mills		27.318658	25.800028			20
Net Local and School Tax Rate	mills		20.302091	20.095138			21
Utility Plant, Jan. 1	\$	9,602,912	4,801,456	4,801,456			22
Materials & Supplies	\$	147,458	73,729	73,729			23
Subtotal	\$	9,750,370	4,875,185	4,875,185			24
Less: Plant Outside Limits	\$	166,748	83,374	83,374			25
Taxable Assets	\$	9,583,622	4,791,811	4,791,811			26
Assessment Ratio	dec.		0.847990	0.856800			27
Assessed Value	\$	8,169,031	4,063,408	4,105,624			28
Net Local & School Rate	mills		20.302091	20.095138			29
Tax Equiv. Computed for Current Year	\$	164,999	82,496	82,503			30
Tax Equivalent per 1994 PSC Report	\$	93,571					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	164,999					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)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	6,768		34
Structures and Improvements (361)	126,996		35
Station Equipment (362)	1,640,753		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	925,729	49,338	38
Overhead Conductors and Devices (365)	1,234,323	76,050	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,101,520	10,601	41
Line Transformers (368)	674,726	32,846	42
Services (369)	547,364	22,721	43
Meters (370)	264,451	11,561	44
Installations on Customers' Premises (371)	7,786	1,059	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	458,125	5,462	47
Total Distribution Plant	6,988,541	209,638	
GENERAL PLANT			
Land and Land Rights (389)	53,267		48
Structures and Improvements (390)	1,085,271		49
Office Furniture and Equipment (391)	52,982		50
Computer Equipment (391.1)	81,039	418	51
Transportation Equipment (392)	390,728	2,660	52
Stores Equipment (393)	3,947		53
Tools, Shop and Garage Equipment (394)	90,196	2,344	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			6,768 34
Structures and Improvements (361)			126,996 35
Station Equipment (362)			1,640,753 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,857		969,210 38
Overhead Conductors and Devices (365)	9,783		1,300,590 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	2,469		1,109,652 41
Line Transformers (368)			707,572 42
Services (369)	1,829		568,256 43
Meters (370)	7,425		268,587 44
Installations on Customers' Premises (371)	498		8,347 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	10,284		453,303 47
Total Distribution Plant	38,145	0	7,160,034
GENERAL PLANT			
Land and Land Rights (389)			53,267 48
Structures and Improvements (390)			1,085,271 49
Office Furniture and Equipment (391)			52,982 50
Computer Equipment (391.1)			81,457 51
Transportation Equipment (392)			393,388 52
Stores Equipment (393)			3,947 53
Tools, Shop and Garage Equipment (394)			92,540 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)	35,785		55
Power Operated Equipment (396)	141,988		56
Communication Equipment (397)	17,652	527	57
Miscellaneous Equipment (398)	1,320		58
Other Tangible Property (399)	0		59
Total General Plant	1,954,175	5,949	
Total utility plant in service directly assignable	8,942,716	215,587	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	8,942,716	215,587	

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)			35,785 55
Power Operated Equipment (396)			141,988 56
Communication Equipment (397)			18,179 57
Miscellaneous Equipment (398)			1,320 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,960,124
Total utility plant in service directly assignable	38,145	0	9,120,158
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	38,145	0	9,120,158

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	125,744	15,231	38
Overhead Conductors and Devices (365)	158,939	6,603	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	196,782	1,823	41
Line Transformers (368)	0		42
Services (369)	100,861	9,857	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)	76,516	6,718	47
Total Distribution Plant	658,842	40,232	
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)	799		140,176 38
Overhead Conductors and Devices (365)	1,334		164,208 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	337		198,268 41
Line Transformers (368)			0 42
Services (369)	249		110,469 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)	1,402		81,832 47
Total Distribution Plant	4,121	0	694,953
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	658,842	40,232
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	658,842	40,232

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	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>4,121</u>	<u>0</u>	<u>694,953</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u>4,121</u>	<u>0</u>	<u>694,953</u>

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)	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		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		0
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 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					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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 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	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	77,423	2.90%	2,819	27
Station Equipment (362)	611,116	3.10%	50,863	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	421,718	3.90%	36,951	30
Overhead Conductors and Devices (365)	375,313	3.20%	40,559	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	315,709	3.30%	36,484	33
Line Transformers (368)	177,998	3.20%	22,117	34
Services (369)	326,579	4.40%	24,544	35
Meters (370)	95,413	3.60%	9,595	36
Installations on Customers' Premises (371)	678	5.50%	444	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	90,303	4.10%	18,684	39
Total Distribution Plant	2,492,250		243,060	
GENERAL PLANT				
Structures and Improvements (390)	141,397	2.50%	31,473	40
Office Furniture and Equipment (391)	27,143	5.40%	3,089	41
Computer Equipment (391.1)	80,761	14.30%	418	42
Transportation Equipment (392)	229,798	15.00%	15,632	43
Stores Equipment (393)	1,487	4.00%	229	44
Tools, Shop and Garage Equipment (394)	38,439	5.00%	5,367	45
Laboratory Equipment (395)	18,533	5.00%	2,075	46
Power Operated Equipment (396)	92,816	15.00%	9,523	47
Communication Equipment (397)	16,220	6.70%	2,727	48
Miscellaneous Equipment (398)	1,320	5.00%	0	49
Other Tangible Property (399)	0	5.00%	0	50
Total General Plant	647,914		70,533	
Total accum. prov. directly assignable	3,140,164		313,593	

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
	0	0	0	0	0
361					80,242 27
362					661,979 28
363					0 29
364	5,857	1,652		(58,704)	392,456 30
365	9,783	2,759	2,723	(53,354)	352,699 31
366					0 32
367	2,469	696		(44,519)	304,509 33
368				8,661	208,776 34
369	1,829	516	1,723	(41,391)	309,110 35
370	7,425	2,094			95,489 36
371	498	141			483 37
372					0 38
373	10,284	2,901		(20,647)	75,155 39
	38,145	10,759	4,446	(209,954)	2,480,898
390					172,870 40
391					30,232 41
391.1					81,179 42
392					245,430 43
393					1,716 44
394					43,806 45
395					20,608 46
396					102,339 47
397					18,947 48
398					1,320 49
399					0 50
	0	0	0	0	718,447
	38,145	10,759	4,446	(209,954)	3,199,345

**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>3,140,164</u></u>		<u><u>313,593</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
	<u>38,145</u>	<u>10,759</u>	<u>4,446</u>	<u>(209,954)</u>	<u>3,199,345</u>

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		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		0
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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)	62,130	3.90%	5,185	30
Overhead Conductors and Devices (365)	56,726	3.20%	5,170	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	50,513	3.30%	6,518	33
Line Transformers (368)	0			34
Services (369)	45,253	4.40%	4,649	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)	22,637	4.10%	3,246	39
Total Distribution Plant	237,259		24,768	
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	237,259		24,768	

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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
361					0 27
362					0 28
363					0 29
364	799	225			66,291 30
365	1,334	376	371		60,557 31
366					0 32
367	337	95			56,599 33
368					0 34
369	249	70	235		49,818 35
370					0 36
371					0 37
372					0 38
373	1,402	396			24,085 39
	<u>4,121</u>	<u>1,162</u>	<u>606</u>	<u>0</u>	<u>257,350</u>
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	4,121	1,162	606	0	257,350

**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>237,259</u></u>		<u><u>24,768</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
	4,121	1,162	606	0	<u>257,350</u>

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)	171	3	4	0	170		1
7.2/12.5 kV (12kV)	0	0	0	0	0		2
14.4/24.9 kV (25kV)	0	0	0	0	0		3
Other:							
NONE	0	0	0	0	0		4
Underground Lines							
2.4/4.16 kV (4kV)	59	1	0	0	60		5
7.2/12.5 kV (12kV)	0	0	0	0	0		6
14.4/24.9 kV (25kV)	0	0	0	0	0		7
Other:							
NONE	0	0	0	0	0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	10	0	0	0	10		9
7.2/12.5 kV (12kV)	0	0	0	0	0		10
14.4/24.9 kV (25kV)	0	0	0	0	0		11
Other:							
NONE	0	0	0	0	0		12
Underground Lines							
2.4/4.16 kV (4kV)	0	0	0	0	0		13
7.2/12.5 kV (12kV)	0	0	0	0	0		14
14.4/24.9 kV (25kV)	0	0	0	0	0		15
Other:							
NONE	0	0	0	0	0		16
Transmission System							
Pole Lines							
34.5 kV	0	0	0	0	0		17
69 kV	0	0	0	0	0		18
115 kV	0	0	0	0	0		19
138 kV	0	0	0	0	0		20
Other:							
NONE	0	0	0	0	0		21
Underground Lines							
34.5 kV	0	0	0	0	0		22
69 kV	0	0	0	0	0		23
115 kV	0	0	0	0	0		24
138 kV	0	0	0	0	0		25
Other:							
NONE	0	0	0	0	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	0 3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	0 8
Total	0 9
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	95 12
Total	95 13
Total customers on rural lines at end of year	95 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	17,015	Monday	01/26/2004	10:00	9,892	1
February	02	16,817	Monday	02/16/2004	09:00	9,177	2
March	03	16,538	Friday	03/05/2004	09:00	9,755	3
April	04	16,286	Monday	04/19/2004	11:00	8,945	4
May	05	17,613	Thursday	05/20/2004	14:00	9,442	5
June	06	21,065	Tuesday	06/08/2004	14:00	10,022	6
July	07	21,101	Thursday	07/22/2004	14:00	10,287	7
August	08	20,615	Tuesday	08/03/2004	15:00	10,310	8
September	09	19,782	Tuesday	09/14/2004	15:00	10,001	9
October	10	16,830	Friday	10/08/2004	10:00	9,343	10
November	11	16,556	Monday	11/01/2004	11:00	9,117	11
December	12	17,964	Monday	12/20/2004	18:00	9,789	12
Total		218,182				116,080	

System Name WISCONSIN PUBLIC POWER INC

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	<u>0</u>				<u>0</u>
System Name					

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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				25
February	02				26
March	03				27
April	04				28
May	05				29
June	06				30
July	07				31
August	08				32
September	09				33
October	10				34
November	11				35
December	12				36
Total	<u>0</u>				<u>0</u>
System Name					

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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				37
February	02				38
March	03				39
April	04				40
May	05				41
June	06				42
July	07				43
August	08				44
September	09				45
October	10				46
November	11				47
December	12				48
Total	<u>0</u>				<u>0</u>
System Name					

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).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				49
February	02				50
March	03				51
April	04				52
May	05				53
June	06				54
July	07				55
August	08				56
September	09				57
October	10				58
November	11				59
December	12				60
Total	<u>0</u>				<u>0</u>
System Name					

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).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				61
February	02				62
March	03				63
April	04				64
May	05				65
June	06				66
July	07				67
August	08				68
September	09				69
October	10				70
November	11				71
December	12				72
Total	<u>0</u>				<u>0</u>
System Name					

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	116,345	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	116,345	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	111,666	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	111,666	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	4,679	25
Total Energy Losses	4,679	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.0217%	27
Total Disposition of Energy	116,345	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL SALES	RG-1	3,649	30,418	1
Total Sales for Residential Sales		3,649	30,418	
Commercial & Industrial				
LARGE POWER	CP-1	63	13,886	2
LARGE POWER - TIME OF DAY	CP-2	10	19,484	3
INDUSTRIAL POWER - TIME OF DAY	CP-3	2	37,976	4
GENERAL SERVICE	GS-1	442	9,354	5
Total Sales for Commercial & Industrial		517	80,700	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	500	6
SECURITY LIGHTING	MS-2	42	48	7
Total Sales for Public Street & Highway Lighting		43	548	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		4,209	111,666	

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)	
		2,078,690	29,657	2,108,347	1
0	0	2,078,690	29,657	2,108,347	
43,087	53,350	804,035	11,278	815,313	2
48,726	54,620	993,021	21,157	1,014,178	3
70,653	77,178	1,631,565	41,722	1,673,287	4
		618,486	8,737	627,223	5
162,466	185,148	4,047,107	82,894	4,130,001	
		106,145	2,805	108,950	6
		7,029	186	7,215	7
0	0	113,174	2,991	116,165	
				0	8
0	0	0	0	0	
162,466	185,148	6,238,971	115,542	6,354,513	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	Behind wastewater pl		WP&L Sub Station		2
Type of Power Purchased (firm, dump, etc.)	firm		Firm		3
Voltage at Which Delivered	69,000		69,000		4
Point of Metering	Behind wastewater pl		WP&L Sub		5
Total of 12 Monthly Maximum Demands -- kW	12,345		206,820		6
Average load factor	2.9295%		76.8857%		7
Total Cost of Purchased Power	1		4,981,039		8
Average cost per kWh	0.0000		0.0429		9
On-Peak Hours (if applicable)	7:00 - 21:00		7:00-21:00		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January			4,647	5,244	12
February			4,384	4,793	13
March	2		4,966	4,789	14
April	178	84	4,534	4,412	15
May			4,299	5,143	16
June			5,100	4,922	17
July			4,930	5,358	18
August			5,095	5,214	19
September			4,868	5,133	20
October			4,446	4,897	21
November			4,467	4,650	22
December			4,948	4,842	23
Total kWh (000)	180	84	56,684	59,397	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
none	0	a	0	0			
Total							<u><u>0</u></u>
							1

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)			
Total					0	0	0	0	0

1

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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Federal	Industrial	Main	Prison	South	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	2	1	1	4
Total Capacity of Transformers in kVA	5,000	5,000	10,000	5,000	5,000	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					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	West					11
Voltage--High Side	69,000					12
Voltage--Low Side	4,160					13
Num. of Main Transformers in Operation	1					14
Total Capacity of Transformers in kVA	5,000					15
Number of Spare Transformers on Hand	0					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					
	(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	4,240	827	47,227	1
Acquired during year	64	35	1,550	2
Total	4,304	862	48,777	3
Retired during year	71	0	0	4
Sales, transfers or adjustments increase (decrease)	0	0		5
Number end of year	4,233	862	48,777	6
Number end of year accounted for as follows:				7
In customers' use	4,131	724	39,682	8
In utility's use	0	0	0	9
				10
Locked meters on customers' premises	0			11
In stock	102	138	9,095	12
Total end of year	4,233	862	48,777	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	300	1	8,820	1
Mercury Vapor	175	26	21,060	2
Sodium Vapor	100	403	193,440	3
Sodium Vapor	150	2	1,440	4
Total		432	224,760	
Ornamental				
Mercury Vapor	150	1	720	5
Mercury Vapor	175	4	3,240	6
Sodium Vapor	100	52	37,440	7
Sodium Vapor	150	138	157,320	8
Sodium Vapor	250	141	67,680	9
Total		336	266,400	
Other				
NONE		0		10
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 593 - \$35,543 incurred for June 23, 2004 storm damage. Total work order of \$165,214. \$34,650 capitalized, \$135,368 expensed. FEMA reimbursement of \$120,279.25 received in December of 2004. \$95,020 was offset to account 593, remainder was recorded as contribution.

Account 903 - 2004 allocation percentages increased the electric utility's share of accounting and collecting labor.

Account 926 - Includes a 15% increase in health insurance premiums as well as annual amortization of account 186 in the amount of \$12,396.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-1)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account 397 - will not record future depreciation until plant account is greater than ACDP account.

If Adjustments for any account are nonzero, please explain.

Account 364, 365, 367, 369, and 373 Adjustments - These are the pre-2003 adjustments necessary per PSC docket 05-US-105.

Account 368 - Adjustment needed to reclassify cost of removal on transformers that was incorrectly posted in 2003. This adjustment was requested in the PSC's review of our 2003 Annual report. The amount was reclassified to overhead and underground line expenses based on type of transformer that was retired.
