



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CORNELL MUNICIPAL WATER AND ELECTRIC UTILITY

Principal Office: 222 MAIN STREET
P.O. BOX 796
CORNELL, WI 54732-0796

For the Year Ended: DECEMBER 31, 2003

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CORNELL MUNICIPAL WATER AND ELECTRIC UTILITY

Utility Address: 222 MAIN STREET

P.O. BOX 796

CORNELL, WI 54732-0796

When was utility organized? 12/31/1931

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID DEJONGH

Title: ADMINISTRATOR/CLERK/TREASURER

Office Address:

222 MAIN STREET

P.O. BOX 796

CORNELL, WI 54732-0796

Telephone: (715) 239 - 3710

Fax Number: (715) 239 - 3721

E-mail Address: cornellcityoffice@centurytel.net

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

Name: ROBERT T GANSCHOW

Title: MANAGER

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 2345

E-mail Address: rganschow@wipfli.com

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

Name: LAWRENCE BEAULIEU

Title: CHAIRMAN

Office Address:

222 MAIN STREET

P.O. BOX 796

CORNELL, WI 54732-0796

Telephone: (715) 239 - 3710

Fax Number: (715) 239 - 3721

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:

Title:

Office Address: WIPFLI LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 2345

E-mail Address: rganschow@wipfli.com

Date of most recent audit report: 3/11/2004

Period covered by most recent audit: JANUARY 1 - DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MR JOHN WESTABY

Title: SUPERINTENDENT

Office Address:
222 PARK ROAD
P.O. BOX 796
CORNELL, WI 54732-0796

Telephone: (715) 239 - 3717

Fax Number: (715) 239 - 3714

E-mail Address:

Name of utility commission/committee: Cornell Utility Commission

Names of members of utility commission/committee:
MR LAWRENCE BEAULIEU, CHAIRMAN
MR JACK GEIST
MR ED LARSON
MR ED WECK

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

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

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

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)	991,659	984,576	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	780,125	914,678	2
Depreciation Expense (403)	49,180	69,683	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	74,649	76,092	5
Total Operating Expenses	903,954	1,060,453	
Net Operating Income	87,705	(75,877)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	87,705	(75,877)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(96)	(596)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	107	383	10
Miscellaneous Nonoperating Income (421)	32,737	4,000	11
Total Other Income	32,748	3,787	
Total Income	120,453	(72,090)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	23,420	0	13
Total Miscellaneous Income Deductions	23,420	0	
Income Before Interest Charges	97,033	(72,090)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,294	16,130	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	16	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	20,310	16,130	
Net Income	76,723	(88,220)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	549,771	637,991	20
Balance Transferred from Income (433)	76,723	(88,220)	21
Miscellaneous Credits to Surplus (434)	896,605	0	22
Miscellaneous Debits to Surplus--Debit (435)	403	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)	1,522,696	549,771	

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	991,659		991,659	1
Total (Acct. 400):	991,659	0	991,659	
Operation and Maintenance Expense (401-402):				
Derived	780,125		780,125	2
Total (Acct. 401-402):	780,125	0	780,125	
Depreciation Expense (403):				
Derived	49,180		49,180	3
Total (Acct. 403):	49,180	0	49,180	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	74,649		74,649	5
Total (Acct. 408):	74,649	0	74,649	
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:	87,705	0	87,705	

OTHER INCOME

Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(96)		(96)	8
Total (Acct. 415-416):	(96)	0	(96)	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SAVINGS ACCOUNTS	107	0	107 11
Total (Acct. 419):	107	0	107
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	20,638	20,638 12
Contributed Plant - Electric	[REDACTED]	3,584	3,584 13
RURAL DEVELOPMENT ENERGY PROGRAM GRANT	8,515	0	8,515 14
Total (Acct. 421):	8,515	24,222	32,737
TOTAL OTHER INCOME:	8,526	24,222	32,748

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	17,517	17,517 16
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	5,903	5,903 17
NONE	0	0	0 18
Total (Acct. 426):	0	23,420	23,420
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	23,420	23,420

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	20,294	[REDACTED]	20,294 19
Total (Acct. 427):	20,294	0	20,294

Amortization of Debt Discount and Expense (428):

NONE	0	[REDACTED]	0 20
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0	[REDACTED]	0 21
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0	[REDACTED]	0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	16		16 23
Total (Acct. 431):	16	0	16
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	20,310	0	20,310
NET INCOME:	75,921	802	76,723
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	549,771	0	549,771 25
Total (Acct. 216):	549,771	0	549,771
Balance Transferred from Income (433):			
Derived	75,921	802	76,723 26
Total (Acct. 433):	75,921	802	76,723
Miscellaneous Credits to Surplus (434):			
ELECTRIC UTILITY 05-US-105 CONVERSION AMOUNT	0	14,515	14,515 27
WATER UTILITY 05-US-105 CONVERSION AMOUNT	0	882,090	882,090 28
Total (Acct. 434):	0	896,605	896,605
Miscellaneous Debits to Surplus--Debit (435):			
TO WRITE OFF DOUBLE BOOKED ASSESSMENT	0	403	403 29
Total (Acct. 435)--Debit:	0	403	403
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	625,692	897,004	1,522,696

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	54	42	0	0	96	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	54	42	0	0	96	
Net income (or loss)	(54)	(42)	0	0	(96)	

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	249,138	742,521	0	0	991,659	1
Less: interdepartmental sales	0	6,685	0	0	6,685	2
Less: interdepartmental rents	0	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	79	1,051	0	0	1,130	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	249,059	734,785	0	0	983,844	

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	50,524	0	50,524	1
Electric operating expenses	65,580	0	65,580	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	473	0	473	8
Electric utility plant accounts	3,416	0	3,416	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	119,993	0	119,993	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,391,329	3,381,090	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,733,836	1,363,933	2
Net Utility Plant	1,657,493	2,017,157	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	5,238	5,638	6
Special Funds (125)	2,522	20,000	7
Total Other Property and Investments	7,760	25,638	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	457,771	391,688	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	85,995	84,092	11
Other Accounts Receivable (143)	0	450	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	78,524	89,684	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	622,290	565,914	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,287,543	2,608,709	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	205,572	205,572	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,522,696	549,771	23
Total Proprietary Capital	1,728,268	755,343	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	5,879	20,879	25
Other Long-Term Debt (224)	403,402	422,459	26
Total Long-Term Debt	409,281	443,338	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	56,758	55,069	28
Payables to Municipality (233)	52,671	114,340	29
Customer Deposits (235)	513	603	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	16,012	10,012	32
Other Current and Accrued Liabilities (238)	21,144	23,979	33
Total Current and Accrued Liabilities	147,098	204,003	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	2,896	6,230	36
Total Deferred Credits	2,896	6,230	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	1,199,795	41
Total Liabilities and Other Credits	2,287,543	2,608,709	

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	2,260,438	0	0	1,120,652	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)	973,195	0	0	959,350	2
Utility Plant in Service - Contributed Plant (101.2)	1,063,159	0	0	160,908	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	234,717	0	0	0	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
Total Utility Plant	2,271,071	0	0	1,120,258	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	365,968	0	0	1,041,258	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	177,898	0	0	148,712	13
Total Accumulated Provision	543,866	0	0	1,189,970	
Net Utility Plant	1,727,205	0	0	(69,712)	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	347,110	1,016,823			1,363,933	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,588	30,592			49,180	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,526				1,526	6
Accruals charged other						7
accounts (specify):						8
Transportation a/c #933	1,110	1,664			2,774	9
Salvage	0	0			0	10
Other credits (specify):						11
	0	0			0	12
Total credits	21,224	32,256	0	0	53,480	13
Debits during year						14
Book cost of plant retired	2,366	7,821			10,187	15
Cost of removal	0	0			0	16
Other debits (specify):						17
	0	0			0	18
Total debits	2,366	7,821	0	0	10,187	19
Balance end of year (110.1)	365,968	1,041,258	0	0	1,407,226	20
Composite Depreciation Rate?	No	Yes				21
If yes, what is the rate?		3.71%				22

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

Depreciation Accruals (Credits) during the year (110.2):
 1. Report the amounts charged to Depreciation Expense (426).
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	17,517	5,903			23,420	4
Accruals charged other accounts (specify):						5
	0	0			0	6
Salvage	0	0			0	7
Other credits (specify):						8
Est. deprec on contrib plnt 1/1/03	160,381	142,809			303,190	9
Total credits	177,898	148,712	0	0	326,610	10
Debits during year						11
Book cost of plant retired	0	0			0	12
Cost of removal	0	0			0	13
Other debits (specify):						14
	0	0			0	15
Total debits	0	0	0	0	0	16
Balance end of year (110.2)	177,898	148,712	0	0	326,610	17
Composite Depreciation Rate?	No	Yes				18
If yes, what is the rate?		3.71%				19
						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	63,255	63,255	70,457	2
Total Electric Utility					63,255	70,457	

Account	Total End of Year	Amount Prior Year	
Electric utility total	63,255	70,457	1
Water utility	15,269	19,227	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	78,524	89,684	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	205,572	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>205,572</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from General Fund	12/31/1994	12/31/2004	0.00%	5,879	1
Total for Account 223				5,879	
Other Long-Term Debt (224)					
2002 STATE TRUST FUND LOAN	06/28/2002	03/15/2022	5.00%	403,402	2
Total for Account 224				403,402	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	43,705	2
Charged electric department expense	30,944	3
Charged sewer department expense	479	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	75,128	
Taxes paid during year:		
County, state and local taxes	64,393	6
Social Security taxes	8,933	7
PSC Remainder Assessment	1,051	8
Other (explain):		
Wisconsin gross receipts tax	751	9
Total payments and other debits	75,128	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2002 STATE TRUST FUND LOAN	10,012	20,294	14,294	16,012	3
Subtotal	10,012	20,294	14,294	16,012	
Notes Payable (231)					
INTEREST ON CUSTOMER DEPOSITS	0	16	16	0	4
Subtotal	0	16	16	0	
Total	10,012	20,310	14,310	16,012	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATER MAIN FRONTAGE ASSESSMENTS	5,238	2
Total (Acct. 124):	5,238	
Special Funds (125):		
RURAL DEVELOPMENT ENERGY PROGRAM	2,522	3
Total (Acct. 125):	2,522	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,134	5
Electric	70,460	6
Sewer (Regulated)	0	7
Other (specify):		
ELECTRIC PUBLIC BENEFIT FEE	1,401	8
Total (Acct. 142):	85,995	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
PAYABLE TO GENERAL FUND FOR 2003 CASH OVERDRAFT	52,671	16
Total (Acct. 233):	52,671	
Other Deferred Credits (253):		
PUBLIC BENEFIT FEE DUE WISCONSIN DOA	2,896	17
Total (Acct. 253):	2,896	

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)	978,222	961,339	0	0	1,939,561	1
Materials and Supplies	17,248	66,856	0	0	84,104	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	356,539	1,029,040	0	0	1,385,579	4
Customer Advances for Construction	0	0	0	0	0	5
NONE	0	0	0	0	0	6
Average Net Rate Base	638,931	(845)	0	0	638,086	
Net Operating Income	66,044	21,661	0	0	87,705	7
Net Operating Income as a percent of						
Average Net Rate Base	10.34%	N/A	N/A	N/A	13.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

During 2003, the utility held its public hearing and received its Final Order related to Docket 1370-WR-102. This Final Order increased the rates for the water utility.

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

On March 6, 2003, the Utility had a telephonic hearing with the Public Service Commission related to its rate increase (Docket 1370-WR-102). The Commission issued its Final Order on March 12, 2003.

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

The City has chosen not to charge the Utility interest on the money it has advanced to them.

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

General footnotes

A/C #231 - The \$16 is for interest paid on customer deposits held during 2003.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,042,471	157,324	0	0	0	1,199,795	1
Add credits during year:							
NONE	0	0	0	0	0	0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,042,471	157,324	0	0	0	1,199,795	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	243,863	230,700	1
Total Sales of Water	243,863	230,700	
Other Operating Revenues			
Forfeited Discounts (470)	740	762	2
Miscellaneous Service Revenues (471)	1,863	1,112	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,672	2,008	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	5,275	3,882	
Total Operating Revenues	249,138	234,582	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	149	881	8
Pumping Expenses (620-625)	9,289	13,732	9
Water Treatment Expenses (630-635)	23,047	36,677	10
Transmission and Distribution Expenses (640-655)	29,380	115,861	11
Customer Accounts Expenses (901-904)	8,336	8,412	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	50,600	65,891	14
Total Operation and Maintenance Expenses	120,801	241,454	
Other Operating Expenses			
Depreciation Expense (403)	18,588	33,580	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	43,705	44,234	17
Total Other Operating Expenses	62,293	77,814	
Total Operating Expenses	183,094	319,268	
NET OPERATING INCOME	66,044	(84,686)	

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	82	379	1
Commercial	1	49	240	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	2	131	619	
Metered Sales to General Customers (461)				
Residential	539	22,287	101,513	4
Commercial	85	7,622	26,622	5
Industrial	8	2,525	6,587	6
Total Metered Sales to General Customers (461)	632	32,434	134,722	
Private Fire Protection Service (462)	5		3,632	7
Public Fire Protection Service (463)	1		100,086	8
Other Sales to Public Authorities (464)	10	1,067	4,804	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	650	33,632	243,863	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	100,086	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	100,086	
Forfeited Discounts (470):		
Customer late payment charges	740	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	740	
Miscellaneous Service Revenues (471):		
WATER INITIATION FEES	1,863	7
Total Miscellaneous Service Revenues (471)	1,863	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,326	10
Other (specify):		
SALE OF MATERIALS	179	11
RESTITUTION	1,167	12
Total Other Water Revenues (474)	2,672	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	149	881	4
Total Source of Supply Expenses	149	881	
PUMPING EXPENSES			
Operation Labor (620)	39	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	6,733	7,321	7
Operation Supplies and Expenses (623)	2,392	6,094	8
Maintenance of Pumping Plant (625)	125	317	9
Total Pumping Expenses	9,289	13,732	
WATER TREATMENT EXPENSES			
Operation Labor (630)	6,241	7,599	10
Chemicals (631)	15,032	26,001	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	1,774	3,077	13
Total Water Treatment Expenses	23,047	36,677	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	9,391	10,900	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,105	92,233	16
Maintenance of Mains (651)	4,960	6,928	17
Maintenance of Services (652)	6,348	4,514	18
Maintenance of Meters (653)	207	394	19
Maintenance of Hydrants (654)	3,369	892	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	29,380	115,861	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,326	1,403	22
Accounting and Collecting Labor (902)	6,154	6,035	23
Supplies and Expenses (903)	777	974	24
Uncollectible Accounts (904)	79	0	25
Total Customer Accounts Expenses	8,336	8,412	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	10,995	16,158	27
Office Supplies and Expenses (921)	2,124	1,980	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	5,277	12,792	30
Property Insurance (924)	3,987	3,038	31
Injuries and Damages (925)	99	0	32
Employee Pensions and Benefits (926)	17,226	26,991	33
Regulatory Commission Expenses (928)	3,818	115	34
Miscellaneous General Expenses (930)	5,170	1,524	35
Transportation Expenses (933)	1,904	3,293	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	50,600	65,891	
Total Operation and Maintenance Expenses	120,801	241,454	

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		39,979	40,033	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		479	557	2
Net property tax equivalent		39,500	39,476	
Social Security		3,953	4,521	3
PSC Remainder Assessment		252	237	4
Other (specify): NONE		0	0	5
Total tax expense		43,705	44,234	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230120				3
County tax rate	mills		4.112570				4
Local tax rate	mills		7.611420				5
School tax rate	mills		11.930600				6
Voc. school tax rate	mills		1.964640				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.849350				10
Less: state credit	mills		1.695630				11
Net tax rate	mills		24.153720				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.611420				14
Combined School Tax Rate	mills		13.895240				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.506660				17
Total Tax Rate	mills		25.849350				18
Ratio of Local and School Tax to Total	dec.		0.832000				19
Total tax net of state credit	mills		24.153720				20
Net Local and School Tax Rate	mills		20.095896				21
Utility Plant, Jan. 1	\$	2,260,438	2,260,438				22
Materials & Supplies	\$	19,227	19,227				23
Subtotal	\$	2,279,665	2,279,665				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,279,665	2,279,665				26
Assessment Ratio	dec.		0.869108				27
Assessed Value	\$	1,981,275	1,981,275				28
Net Local & School Rate	mills		20.095896				29
Tax Equiv. Computed for Current Year	\$	39,815	39,815				30
Tax Equivalent per 1994 PSC Report	\$	39,979					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	39,979					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	933	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	27,322	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	28,255	0	
 PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	13,347	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	14,905	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,688	0	20
Total Pumping Plant	29,940	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	5,092	0	23
Total Water Treatment Plant	5,092	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	933	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	27,322	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	28,255	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	13,347	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	14,905	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,688	20
Total Pumping Plant	0	0	29,940	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	5,092	23
Total Water Treatment Plant	0	0	5,092	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,297	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	257,359	0	26
Transmission and Distribution Mains (343)	1,203,769	4,344	27
Fire Mains (344)	0	0	28
Services (345)	207,012	771	29
Meters (346)	60,549	2,165	30
Hydrants (348)	193,441	999	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,925,427	8,279	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	5,304	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	16,370	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	8,724	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	6,609	0	45
Total General Plant	37,007	0	
Total utility plant in service directly assignable	2,025,721	8,279	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	2,025,721	8,279	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	3,297 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	(78,880)	178,479 26
Transmission and Distribution Mains (343)	962	(740,502)	466,649 27
Fire Mains (344)	0	0	0 28
Services (345)	0	(141,734)	66,049 29
Meters (346)	904	(5,672)	56,138 30
Hydrants (348)	500	(91,651)	102,289 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	2,366	(1,058,439)	872,901
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	5,304 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	16,370 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	8,724 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	6,609 45
Total General Plant	0	0	37,007
Total utility plant in service directly assignable	2,366	(1,058,439)	973,195
Common Utility Plant Allocated to Water Department	0	0	0 46
Total utility plant in service	2,366	(1,058,439)	973,195

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	0		27
Fire Mains (344)	0		28
Services (345)		4,600	29
Meters (346)		120	30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)		0	32
Total Transmission and Distribution Plant	0	4,720	
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	0	4,720	
Common Utility Plant Allocated to Water Department		0	46
Total utility plant in service	0	4,720	

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	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	78,880	78,880 26
Transmission and Distribution Mains (343)	0	740,502	740,502 27
Fire Mains (344)	0	0	0 28
Services (345)	0	154,664	159,264 29
Meters (346)	0	5,672	5,792 30
Hydrants (348)	0	78,721	78,721 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	0	1,058,439	1,063,159
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	1,058,439	1,063,159
Common Utility Plant Allocated to Water Department	0	0	0 46
Total utility plant in service	0	1,058,439	1,063,159

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	0	0	3,056	3,056	1
February	0	0	2,733	2,733	2
March	0	0	3,064	3,064	3
April	0	0	2,996	2,996	4
May	0	0	3,197	3,197	5
June	0	0	3,527	3,527	6
July	0	0	3,209	3,209	7
August	0	0	3,594	3,594	8
September	0	0	3,410	3,410	9
October	0	0	3,410	3,410	10
November	0	0	2,996	2,996	11
December	0	0	3,653	3,653	12
Total annual pumpage	0	0	38,845	38,845	
Less: Water sold				33,632	13
Volume pumped but not sold				5,213	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				1,524	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				2,024	19
Volume pumped but unaccounted for				3,189	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				451	23
Date of maximum: 12/20/2003					24
Cause of maximum:					25
Water main break on Fox Rd.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3	26
Date of minimum: 7/5/2003					27
Total KWH used for pumping for the year				109,000	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #6	6	65	16	720,000	Yes	1
WELL #7	7	50	8	119,500	Yes	2

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	#6	#7	1
Location	PARK ROAD	PARK ROAD	2
Purpose	P	S	3
Destination	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1962	1974	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	100	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	G. E.	10
Year Installed	1962	1980	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	10	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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1982		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	250		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6500		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	4.000	5,019	0	0	0	5,019	1
M	D	6.000	29,341	0	0	0	29,341	2
P	D	6.000	5,192	0	0	0	5,192	3
M	D	8.000	18,527	0	0	0	18,527	4
P	D	8.000	5,806	0	0	0	5,806	5
M	D	10.000	22,907	48	48	0	22,907	6
Total Within Municipality			86,792	48	48	0	86,792	
Total Utility			86,792	48	48	0	86,792	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	205	0	0	0	205	4	1
M	1.000	418	4	0	0	422	39	2
M	1.250	4	0	0	0	4	0	3
M	1.500	10	0	0	0	10	0	4
M	2.000	9	1	0	0	10	0	5
M	3.000	1	0	0	0	1	0	6
M	6.000	1	0	0	0	1	0	7
Total Utility		648	5	0	0	653	43	

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	640	12	12	0	640	91	1
1.000	6	0	0	0	6	3	2
1.250	2	0	0	(1)	1	1	3
1.500	8	0	0	0	8	1	4
2.000	10	1	0	0	11	1	5
3.000	1	0	0	0	1	0	6
Total:	667	13	12	(1)	667	97	

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	548	77	4	4	0	7	640	1
1.000	0	6	0	0	0	0	6	2
1.250	0	0	0	0	0	1	1	3
1.500	0	4	1	3	0	0	8	4
2.000	0	5	3	3	0	0	11	5
3.000	0	0	0	1	0	0	1	6
Total:	548	92	8	11	0	8	667	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	149	1	1	1	150	2
Total Fire Hydrants	149	1	1	1	150	
Flushing Hydrants						
	2	0	0	0	2	3
Total Flushing Hydrants	2	0	0	0	2	

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

Number of hydrants operated during year: 25

Number of distribution system valves end of year: 225

Number of distribution valves operated during year: 56

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C #631 - In 2002, the utility treated its water with an additional chemical for manganese. In 2003, the utility discontinued treating for manganese.

A/C #650 - In 2002, the utility painted the water tower.

A/C #920 - During 2003, a new utility superintendent was hired. The new individual's pay rate was significantly lower than the previous superintendent.

A/C #923 - Last year the utility had additional costs related to an application to increase the water rates. In addition, the utility paid an engineering firm to determine what amount of maintenance they needed to perform on the water tower before they decided to paint it.

A/C #926 - During 2002, the utility superintendent took quite a bit of time off due to poor health.

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

If Adjustments for any account are nonzero, please explain.

The bulk of the adjustments to a/c's 343, 346, and 348 are related to the adjustments required by 05-US-105.

The \$12,930 adjustment in a/c 345 is for an adjustment to the final pay request for a construction project that was completed.

There was also an adjustment for \$15,969 to a/c 343 account for contributed capital received related to mains that were previously installed and capitalized.

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

If Adjustments for any account are nonzero, please explain.

All of the adjustment amounts are related to the required adjustment for 05-US-105 except for \$15,969 that was related to the receipt of money for mains that were previously capitalized as utility financed assets.

Water Mains (Page W-17)

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

The 48' of main added during 2003 was financed with available utility resources.

Water Services (Page W-18)

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

The 4-1" services were financed with available utility resources while the 1-2" service was financed by the customer.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain all reported adjustments.

The adjustment to the 1.25" meters was necessary to bring the count into agreement with the physical count records of the utility.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The utility superintendent was new in 2003. He has been advised of the requirement to operate at least 50% of the system valves and hydrants annually.

Explain all reported Adjustments.

The adjustment of one was necessary to bring the PSC report into agreement with the actual physical count of hydrants at year-end.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	730,617	741,550	1
Total Sales of Electricity	730,617	741,550	
Other Operating Revenues			
Forfeited Discounts (450)	3,530	3,165	2
Miscellaneous Service Revenues (451)	1,792	1,368	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	4,920	3,178	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,662	733	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	11,904	8,444	
Total Operating Revenues	742,521	749,994	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	516,654	520,917	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	30,887	40,408	11
Customer Accounts Expenses (901-904)	15,122	14,224	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	96,661	97,675	14
Total Operation and Maintenance Expenses	659,324	673,224	
Other Expenses			
Depreciation Expense (403)	30,592	36,103	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	30,944	31,858	17
Total Other Expenses	61,536	67,961	
Total Operating Expenses	720,860	741,185	
NET OPERATING INCOME	21,661	8,809	

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	3,530	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	3,530	
Miscellaneous Service Revenues (451):		
INITIAL ADMINISTRATIVE FEE	1,308	3
CUSTOMER REPAIR WORK	484	4
Total Miscellaneous Service Revenues (451)	1,792	
Sales of Water and Water Power (453):		
NONE	0	5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	4,920	6
Total Rent from Electric Property (454)	4,920	
Interdepartmental Rents (455):		
NONE	0	7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALE OF MATERIALS	496	8
RESTITUTION RECEIVED	1,166	9
Total Other Electric Revenues (456)	1,662	
Amortization of Construction Grants (457):		
NONE	0	10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	516,654	520,917	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	516,654	520,917	
Total Power Production Expenses	516,654	520,917	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0	0	20
Line and Station Labor (561)	1,087	979	21
Line and Station Supplies and Expenses (562)	0	340	22
Street Lighting and Signal System Expenses (565)	1,240	1,588	23
Meter Expenses (566)	181	0	24
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	13,226	19,988	26
Maintenance of Structures and Equipment (571)	0	0	27
Maintenance of Lines (572)	10,410	14,098	28
Maintenance of Line Transformers (573)	79	720	29
Maintenance of Street Lighting and Signal Systems (574)	1,881	869	30
Maintenance of Meters (575)	2,783	1,756	31
Maintenance of Miscellaneous Distribution Plant (576)	0	70	32
Total Distribution Expenses	30,887	40,408	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,144	3,080	33
Accounting and Collecting Labor (902)	9,250	9,062	34
Supplies and Expenses (903)	1,677	2,082	35
Uncollectible Accounts (904)	1,051	0	36
Total Customer Accounts Expenses	15,122	14,224	
SALES EXPENSES			
Sales Expenses (910)	0	0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	15,454	20,155	38
Office Supplies and Expenses (921)	2,374	2,172	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	4,627	4,650	41
Property Insurance (924)	7,946	6,366	42
Injuries and Damages (925)	3,613	11,129	43
Employee Pensions and Benefits (926)	27,230	36,535	44
Regulatory Commission Expenses (928)	0	0	45
Miscellaneous General Expenses (930)	26,177	7,430	46
Transportation Expenses (933)	9,240	9,238	47
Maintenance of General Plant (935)	0	0	48
Total Administrative and General Expenses	96,661	97,675	
Total Operation and Maintenance Expenses	659,324	673,224	

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		24,414	24,414	1
Social Security		4,980	5,944	2
Wisconsin Gross Receipts Tax		751	706	3
PSC Remainder Assessment		799	794	4
Other (specify): NONE			0	5
Total tax expense		<u>30,944</u>	<u>31,858</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230120				3
County tax rate	mills		4.112570				4
Local tax rate	mills		7.611420				5
School tax rate	mills		11.930600				6
Voc. school tax rate	mills		1.964640				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.849350				10
Less: state credit	mills		1.695630				11
Net tax rate	mills		24.153720				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.611420				14
Combined School Tax Rate	mills		13.895240				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.506660				17
Total Tax Rate	mills		25.849350				18
Ratio of Local and School Tax to Total	dec.		0.832000				19
Total tax net of state credit	mills		24.153720				20
Net Local and School Tax Rate	mills		20.095896				21
Utility Plant, Jan. 1	\$	1,120,652	1,120,652				22
Materials & Supplies	\$	70,457	70,457				23
Subtotal	\$	1,191,109	1,191,109				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,191,109	1,191,109				26
Assessment Ratio	dec.		0.869108				27
Assessed Value	\$	1,035,202	1,035,202				28
Net Local & School Rate	mills		20.095896				29
Tax Equiv. Computed for Current Year	\$	20,803	20,803				30
Tax Equivalent per 1994 PSC Report	\$	24,414					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	24,414					34

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	25
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	476	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	93,319	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	142,224	265	38
Overhead Conductors and Devices (365)	127,368	294	39
Underground Conduit (366)	12,110	0	40
Underground Conductors and Devices (367)	73,088	1,106	41
Line Transformers (368)	203,350	1,693	42
Services (369)	108,547	260	43
Meters (370)	47,645	72	44
Installations on Customers' Premises (371)	733	153	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	104,228	0	47
Total Distribution Plant	913,088	3,843	
GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	25,042	0	49
Office Furniture and Equipment (391)	15,248	0	50
Computer Equipment (391.1)	0	0	51
Transportation Equipment (392)	136,283	0	52
Stores Equipment (393)	3,279	0	53
Tools, Shop and Garage Equipment (394)	11,471	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	0 25
Structures and Improvements (352)	0	0	0 26
Station Equipment (353)	0	0	0 27
Towers and Fixtures (354)	0	0	0 28
Poles and Fixtures (355)	0	0	0 29
Overhead Conductors and Devices (356)	0	0	0 30
Underground Conduit (357)	0	0	0 31
Underground Conductors and Devices (358)	0	0	0 32
Roads and Trails (359)	0	0	0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	476 34
Structures and Improvements (361)	0	0	0 35
Station Equipment (362)	0	0	93,319 36
Storage Battery Equipment (363)	0	0	0 37
Poles, Towers and Fixtures (364)	0	0	142,489 38
Overhead Conductors and Devices (365)	0	0	127,662 39
Underground Conduit (366)	0	0	12,110 40
Underground Conductors and Devices (367)	0	0	74,194 41
Line Transformers (368)	7,069	(7,359)	190,615 42
Services (369)	0	(91,548)	17,259 43
Meters (370)	752	0	46,965 44
Installations on Customers' Premises (371)	0	0	886 45
Leased Property on Customers' Premises (372)	0	0	0 46
Street Lighting and Signal Systems (373)	0	(58,417)	45,811 47
Total Distribution Plant	7,821	(157,324)	751,786
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 48
Structures and Improvements (390)	0	0	25,042 49
Office Furniture and Equipment (391)	0	0	15,248 50
Computer Equipment (391.1)	0	0	0 51
Transportation Equipment (392)	0	0	136,283 52
Stores Equipment (393)	0	0	3,279 53
Tools, Shop and Garage Equipment (394)	0	0	11,471 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0	0	55
Power Operated Equipment (396)	2,040	0	56
Communication Equipment (397)	0	0	57
Miscellaneous Equipment (398)	14,201	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	207,564	0	
Total utility plant in service directly assignable	1,120,652	3,843	
Common Utility Plant Allocated to Electric Department	0	0	60
Total utility plant in service	1,120,652	3,843	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)	0	0	0 55
Power Operated Equipment (396)	0	0	2,040 56
Communication Equipment (397)	0	0	0 57
Miscellaneous Equipment (398)	0	0	14,201 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	0	0	207,564
Total utility plant in service directly assignable	7,821	(157,324)	959,350
Common Utility Plant Allocated to Electric Department	0	0	0 60
Total utility plant in service	7,821	(157,324)	959,350

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	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)	0		38
Overhead Conductors and Devices (365)	0		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	0		41
Line Transformers (368)	0		42
Services (369)		3,584	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	0	3,584	
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	0	0 25
Structures and Improvements (352)	0	0	0 26
Station Equipment (353)	0	0	0 27
Towers and Fixtures (354)	0	0	0 28
Poles and Fixtures (355)	0	0	0 29
Overhead Conductors and Devices (356)	0	0	0 30
Underground Conduit (357)	0	0	0 31
Underground Conductors and Devices (358)	0	0	0 32
Roads and Trails (359)	0	0	0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	0 34
Structures and Improvements (361)	0	0	0 35
Station Equipment (362)	0	0	0 36
Storage Battery Equipment (363)	0	0	0 37
Poles, Towers and Fixtures (364)	0	0	0 38
Overhead Conductors and Devices (365)	0	0	0 39
Underground Conduit (366)	0	0	0 40
Underground Conductors and Devices (367)	0	0	0 41
Line Transformers (368)	0	7,359	7,359 42
Services (369)	0	91,548	95,132 43
Meters (370)	0	0	0 44
Installations on Customers' Premises (371)	0	0	0 45
Leased Property on Customers' Premises (372)	0	0	0 46
Street Lighting and Signal Systems (373)	0	58,417	58,417 47
Total Distribution Plant	0	157,324	160,908
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 48
Structures and Improvements (390)	0	0	0 49
Office Furniture and Equipment (391)	0	0	0 50
Computer Equipment (391.1)	0	0	0 51
Transportation Equipment (392)	0	0	0 52
Stores Equipment (393)	0	0	0 53
Tools, Shop and Garage Equipment (394)	0	0	0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)		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	0	3,584	
Common Utility Plant Allocated to Electric Department		0	60
Total utility plant in service	0	3,584	

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	0	0 55
Power Operated Equipment (396)	0	0	0 56
Communication Equipment (397)	0	0	0 57
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	157,324	160,908
Common Utility Plant Allocated to Electric Department	0	0	0 60
Total utility plant in service	0	157,324	160,908

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00	23.33	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.00	0.00	3
Other:			
NONE	0.00	0.00	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	2.30	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
NONE	0.00	0.00	8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	0.00	0.00	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	12
Other:			
NONE	0.00	0.00	13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	2,391	Monday	01/27/2003	11:15	1,337	1
February	02	2,312	Monday	02/10/2003	18:45	1,203	2
March	03	2,347	Monday	03/10/2003	10:15	1,099	3
April	04	2,098	Monday	04/07/2003	10:00	1,106	4
May	05	1,960	Monday	05/05/2003	11:15	947	5
June	06	2,089	Tuesday	06/24/2003	11:45	960	6
July	07	2,273	Thursday	07/03/2003	13:45	1,104	7
August	08	2,334	Tuesday	08/19/2003	13:00	1,105	8
September	09	2,116	Monday	09/08/2003	15:15	1,009	9
October	10	1,883	Monday	09/29/2003	09:30	959	10
November	11	2,135	Monday	11/24/2003	18:00	1,143	11
December	12	2,359	Tuesday	12/16/2003	17:00	1,408	12
Total	26,297				13,380		

System Name CORNELL MUNICIPAL ELECTRIC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	XCEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
Total Generation	0	7
Purchases	13,380	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	0	11
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	0	14
Total Source of Energy	13,380	15
		16
Disposition of Energy		
		17
Sales to Ultimate Consumers (including interdepartmental sales)	12,466	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		20
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	0	22
Total Used by Company	0	23
Total Sold and Used	12,466	24
Energy Losses:		25
Transmission Losses (if applicable)	0	26
Distribution Losses	914	27
Total Energy Losses	914	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.8311%	29
Total Disposition of Energy	13,380	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
YARD LIGHTS	MS-3	0	8		1
RESIDENTIAL	RG-1	688	6,140		2
RESIDENTIAL (TIME OF DAY)	RG-2	2	40		3
Total Sales for Residential Sales		690	6,188		
Commercial & Industrial					
INDUSTRIAL	CP-1	12	3,398		4
COMMERCIAL	GS-1	126	2,402		5
INTERDEPARTMENTAL	GS-1	3	109		6
YARD LIGHTS	MS-3		33		7
Total Sales for Commercial & Industrial		141	5,942		
Public Street & Highway Lighting					
STREET LIGHTS	MS-1	5	334		8
ATHLETIC LIGHTS	MS-2	1	2		9
Total Sales for Public Street & Highway Lighting		6	336		
Sales for Resale					
NONE		0	0		10
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		837	12,466		

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)	
0	0	787	0	787	1
0	0	361,742	5,397	367,139	2
0	0	2,111	5	2,116	3
0	0	364,640	5,402	370,042	
10,350	0	164,531	2,918	167,449	4
0	0	153,920	2,255	156,175	5
0	0	6,643	42	6,685	6
0	0	1,679	3	1,682	7
10,350	0	326,773	5,218	331,991	
0	0	28,208	221	28,429	8
0	0	149	6	155	9
0	0	28,357	227	28,584	
0	0	0	0	0	10
0	0	0	0	0	
10,350	0	719,770	10,847	730,617	

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	XCEL ENERGY				1
Point of Delivery	SWITCHING STATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	2400/4160				4
Point of Metering	SWITCHING STATION				5
Total of 12 Monthly Maximum Demands -- kW	26,297				6
Average load factor	69.6887%				7
Total Cost of Purchased Power	516,654				8
Average cost per kWh	0.0386				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	504	833			12
February	488	714			13
March	450	649			14
April	421	685			15
May	386	561			16
June	407	553			17
July	424	679			18
August	482	623			19
September	420	589			20
October	401	558			21
November	451	692			22
December	536	872			23
Total kWh (000)	5,370	8,008			24

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<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)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

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

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	950	489	16,889	1
Acquired during year	0	2	50	2
Total	950	491	16,939	3
Retired during year	15	17	288	4
Sales, transfers or adjustments increase (decrease)	(1)	1	30	5
Number end of year	934	475	16,681	6
Number end of year accounted for as follows:				7
In customers' use	835	354	11,538	8
In utility's use	0	1	5	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	99	120	5,138	12
Total end of year	934	475	16,681	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				
Mercury Vapor	175	175	160,342	1
Mercury Vapor	400	11	41,114	2
Sodium Vapor	100	95	42,474	3
Sodium Vapor	250	34	67,144	4
Total		315	311,074	
Ornamental				
Sodium Vapor	250	32	23,127	5
Total		32	23,127	
Other				
NONE		0	0	6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

A/C #569 - Last year the utility purchase mor supplies related to distribution. The current year's balance is more in line with the average expenses for this account.

A/C #925 - During the 1980's, the utility paid a company to dispose of some old capacitors. A few years ago the utility was contacted and notified that the capacitors had not been disposed of properly. During 2002, the utility paid for their portion of the clean up costs.

A/C #926 - During 2002, the utility superintendent took quite a bit of time off due to poor health.

A/C #930 - During 2003, the utility disposed of a large amount of obsolete inventory.

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

If Adjustments for any account are nonzero, please explain.

All adjustments were related to 05-US-105.

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

If Adjustments for any account are nonzero, please explain.

All adjustments were related to 05-US-105.
