



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PRAIRIE DU SAC ELECTRIC AND WATER UTILITY

Principal Office: 335 GALENA STREET
PRAIRIE DU SAC, WI 53578

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.

SIGNATURE PAGE

I SHAWN MURPHY of
(Person responsible for accounts)

PRAIRIE DU SAC ELECTRIC AND WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2004
(Date)

ADMINISTRATOR / CLERK / TREASURER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRAIRIE DU SAC ELECTRIC AND WATER UTILITY

Utility Address: 335 GALENA STREET
PRAIRIE DU SAC, WI 53578

When was utility organized? 1/1/1914

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SHAWN MURPHY

Title: VILLAGE ADMINISTRATOR-CLERK-TREASURER

Office Address:

335 GALENA STREET
PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421

Fax Number: (608) 643 - 7927

E-mail Address:

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

Name: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

Name: ELDOR FRUEHLING

Title: UTILITY CHAIRMAN

Office Address:

335 GALENA STREET
PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421

Fax Number: (608) 643 - 7927

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 2/20/2004

Period covered by most recent audit: 12/31/03

Names and titles of utility management including manager or superintendent:

Name: PATRICK DRONE

Title: SUPERINTENDENT

Office Address:
335 GALENA STREET
PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421

Fax Number: (608) 643 - 7927

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD COMMITTEE - ELDOR FRUEHLING CHAIR

Names of members of utility commission/committee:

- ELDOR FRUEHLING, CHAIR
 - DAN HALLING
 - JOHN PLETZER
-

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)	3,051,936	2,812,240	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,498,208	2,347,864	2
Depreciation Expense (403)	176,957	191,531	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	122,861	122,865	5
Total Operating Expenses	2,798,026	2,662,260	
Net Operating Income	253,910	149,980	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	253,910	149,980	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	31,332	40,794	10
Miscellaneous Nonoperating Income (421)	191,795	10,192	11
Total Other Income	223,127	50,986	
Total Income	477,037	200,966	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	23,181	0	13
Total Miscellaneous Income Deductions	23,181	0	
Income Before Interest Charges	453,856	200,966	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	67,127	76,968	14
Amortization of Debt Discount and Expense (428)	5,236	5,173	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	3,730	4,758	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	76,093	86,899	
Net Income	377,763	114,067	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,669,961	2,555,894	20
Balance Transferred from Income (433)	377,763	114,067	21
Miscellaneous Credits to Surplus (434)	1,044,144	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,091,868	2,669,961	

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	3,051,936	█	3,051,936	1
Total (Acct. 400):	3,051,936	0	3,051,936	
Operation and Maintenance Expense (401-402):				
Derived	2,498,208	█	2,498,208	2
Total (Acct. 401-402):	2,498,208	0	2,498,208	
Depreciation Expense (403):				
Derived	176,957	█	176,957	3
Total (Acct. 403):	176,957	0	176,957	
Amortization Expense (404-407):				
Derived	0	█	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	122,861	█	122,861	5
Total (Acct. 408):	122,861	0	122,861	
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:	253,910	0	253,910	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	█	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0	█	0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0	█	0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
ELECTRIC UTILITY - TEMP INVEST & DEBT RESERVES	22,004	0	22,004	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
WATER UTILITY - TEMP INVEST & DEBT RESERVES	9,328	0	9,328 12
Total (Acct. 419):	31,332	0	31,332
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	27,786	27,786 13
Contributed Plant - Electric	[REDACTED]	144,366	144,366 14
MISCELLANEOUS NONOPERATING INCOME	19,643	0	19,643 15
Total (Acct. 421):	19,643	172,152	191,795
TOTAL OTHER INCOME:	50,975	172,152	223,127

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 16
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	17,350	17,350 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	5,831	5,831 18
NONE	0	0	0 19
Total (Acct. 426):	0	23,181	23,181
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	23,181	23,181

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	67,127	[REDACTED]	67,127 20
Total (Acct. 427):	67,127	0	67,127
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	5,236	[REDACTED]	5,236 21
Total (Acct. 428):	5,236	0	5,236
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	3,730	[REDACTED]	3,730 23
Total (Acct. 430):	3,730	0	3,730

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	76,093	0	76,093
NET INCOME:	228,792	148,971	377,763
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,669,961	0	2,669,961 26
Total (Acct. 216):	2,669,961	0	2,669,961
Balance Transferred from Income (433):			
Derived	228,792	148,971	377,763 27
Total (Acct. 433):	228,792	148,971	377,763
Miscellaneous Credits to Surplus (434):			
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105	0	1,044,144	1,044,144 28
Total (Acct. 434):	0	1,044,144	1,044,144
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 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):	2,898,753	1,193,115	4,091,868

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	378,804	2,673,132	0	0	3,051,936	1
Less: interdepartmental sales	0	15,500	0	0	15,500	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained			(178)		(178)	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	378,804	2,657,810	0	0	3,036,614	

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	84,564		84,564	1
Electric operating expenses	157,208		157,208	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	27,550		27,550	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	269,322	0	269,322	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,419,175	6,205,260	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,335,467	2,140,641	2
Net Utility Plant	4,083,708	4,064,619	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	424,399	406,824	7
Total Other Property and Investments	424,399	406,824	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	551,864	393,672	8
Temporary Cash Investments (132)	762,080	741,013	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	265,080	253,975	11
Other Accounts Receivable (143)	16,575	8,001	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	1,904	2,082	13
Receivables from Municipality (145)	175,987	128,389	14
Materials and Supplies (150)	94,749	102,010	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,864,431	1,624,978	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	34,623	39,859	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	100,000	129,890	20
Total Deferred Debits	134,623	169,749	
Total Assets and Other Debits	6,507,161	6,266,170	

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)	525,878	525,878	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,091,868	2,669,961	23
Total Proprietary Capital	4,617,746	3,195,839	
LONG-TERM DEBT			
Bonds (221)	1,375,000	1,520,000	24
Advances from Municipality (223)	83,574	85,086	25
Other Long-Term Debt (224)	40,590	0	26
Total Long-Term Debt	1,499,164	1,605,086	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	167,249	152,200	28
Payables to Municipality (233)	85,487	32,744	29
Customer Deposits (235)	706	458	30
Taxes Accrued (236)	25,792	25,207	31
Interest Accrued (237)	10,237	10,448	32
Other Current and Accrued Liabilities (238)	15,731	21,506	33
Total Current and Accrued Liabilities	305,202	242,563	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	62,367	156,358	35
Other Deferred Credits (253)	22,682	22,180	36
Total Deferred Credits	85,049	178,538	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	1,044,144	41
Total Liabilities and Other Credits	6,507,161	6,266,170	

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	2,575,894	0	0	3,629,366	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)	1,750,126	0	0	3,590,617	2
Utility Plant in Service - Contributed Plant (101.2)	881,384	0	0	194,397	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)				2,651	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	2,631,510	0	0	3,787,665	
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)	406,359	0	0	1,637,118	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	203,221	0	0	88,769	13
Total Accumulated Provision	609,580	0	0	1,725,887	
Net Utility Plant	2,021,930	0	0	2,061,778	

**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)	560,901	1,579,740			2,140,641	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,276	143,681			176,957	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,443				1,443	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	34,719	143,681	0	0	178,400	13
Debits during year						14
Book cost of plant retired	3,390	3,365			6,755	15
Cost of removal					0	16
Other debits (specify):						17
Adjustment per Docket 05-US-105	185,871	82,938			268,809	18
Total debits	189,261	86,303	0	0	275,564	19
Balance end of year (110.1)	406,359	1,637,118	0	0	2,043,477	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	17,350	5,831			23,181	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	185,871	82,938			268,809	10
Total credits	203,221	88,769	0	0	291,990	11
Debits during year						12
Book cost of plant retired	0	0			0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	203,221	88,769	0	0	291,990	18
Composite Depreciation Rate?	Yes	No				19
If yes, what is the rate?	2.00%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,082	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	178	5
Accounts written off during the year: Others	0	6
Total accounts written off	178	
Balance end of year	1,904	

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	1
Other			87,556		87,556	94,415	2
Total Electric Utility					87,556	94,415	

Account	Total End of Year	Amount Prior Year	
Electric utility total	87,556	94,415	1
Water utility	7,193	7,595	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	94,749	102,010	

**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)				
2000 WATER MRB'S	1,954	428	21,495	1
2001 ELECTRIC MRB'S	3,282	428	13,128	2
NONE				3
Total			34,623	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	525,878	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>525,878</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)	
WATER MORTGAGE REVENUE BONDS	11/14/2000	05/01/2015	5.40%	805,000	1
ELECTRIC MORTGAGE REVENUE BONDS	11/01/2001	12/01/2008	3.75%	570,000	2
Total Bonds (Account 221):				1,375,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
FUNDS ADVANCE FROM GENERAL	08/01/1998	08/01/2000	4.77%	83,574	1
Total for Account 223				83,574	
Other Long-Term Debt (224)					
PROMISSORY NOTE	01/30/2003	12/01/2012	5.00%	40,590	2
Total for Account 224				40,590	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,207	1
Accruals:		
Charged water department expense	51,497	2
Charged electric department expense	70,782	3
Charged sewer department expense	1,133	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>123,412</u>	
Taxes paid during year:		
County, state and local taxes	100,590	6
Social Security taxes	18,427	7
PSC Remainder Assessment	3,810	8
Other (explain):		
NONE		9
Total payments and other debits	<u>122,827</u>	
Balance end of year	<u><u>25,792</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC MRB'S	1,899	22,920	22,920	1,899	1
WATER MRB'S	7,276	42,297	42,657	6,916	2
Subtotal	9,175	65,217	65,577	8,815	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	1,273	3,730	3,754	1,249	3
Subtotal	1,273	3,730	3,754	1,249	
Other Long-Term Debt (224)					
PROMISSORY NOTE	0	1,910	1,737	173	4
Subtotal	0	1,910	1,737	173	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	10,448	70,857	71,068	10,237	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELETRIC BOND AND RESERVE AND REDEMPTION FUNDS	249,039	3
WATER BOND AND RESERVE AND REDEMPTION FUNDS	175,360	4
Total (Acct. 125):	424,399	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,262	6
Electric	237,818	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	265,080	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
RECEIVABLE FOR DELINQUENT UTILITIES	4,558	12
ELECTRIC RECEIVABLE FOR POLE CONTRACTS AND MISCELLANEOUS	10,853	13
WATER RECEIVABLE FOR BULK WATER AND MISCELLANEOUS	1,164	14
Total (Acct. 143):	16,575	
Receivables from Municipality (145):		
ELECTRIC RECEIVABLE FROM GENERAL	36,493	15
WATER RECEIVABLE FROM GENERAL	14,586	16
WATER RECEIVABLE FROM SEWER	9,753	17
ELECTRIC RECEIVABLE FROM TIF	115,155	18
Total (Acct. 145):	175,987	
Prepayments (165):		
NONE		19
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WPPI DEBT RATE STABILIZATION PMT TO BE RECOVERED UNDER PCAC CLAUSE	100,000	21
Total (Acct. 183):	100,000	
Payables to Municipality (233):		
ELECTRIC PAYABLE TO GENERAL	57,402	22
ELECTRIC PAYABLE TO SEWER	550	23
WATER PAYABLE TO GENERAL	27,535	24
Total (Acct. 233):	85,487	
Other Deferred Credits (253):		
PUBLIC BENEFITS CHARGE	22,682	25
Total (Acct. 253):	22,682	

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)	1,736,210	3,514,719	0	0	5,250,929	1
Materials and Supplies	7,394	90,985	0	0	98,379	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	483,630	1,608,429	0	0	2,092,059	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	1,259,974	1,997,275	0	0	3,257,249	
Net Operating Income	89,398	164,512	0	0	253,910	7
Net Operating Income as a percent of						
Average Net Rate Base	7.10%	8.24%	N/A	N/A	7.80%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

On January 16, 2003 the electric utility instituted new rates.

5. Obligations incurred or assumed, excluding commercial paper.

The electric and water utility along with the general and sewer fund borrowed \$110,000 promissory note. The promissory note paid off the municipality's unfunded retirement liability with the Wisconsin Retirement System.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Miscellaneous Nonoperating Income (421) - Only \$3,852 of the electric's contributed plant is actually related to plant additions. The remaining amount is closed developer agreements.

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

General footnotes

Wisconsin Gross Receipts Tax - There are no customers outside the municipal boundary.

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Other Deferred Debits (183)- It was requested in February 2003 to amortize the WPPI Debt Rate Stabilization payment of \$100,000 against PCAC.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC Letterhead)

To the Village Board
of the Village of Prairie du Sac
Prairie du Sac, Wisconsin 53578

We have compiled the balance sheets of the Village of Prairie du Sac Electric and Water Utility as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 31, 2004

Identification and Ownership - Contacts (Page iv)

General footnotes

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

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	853,599	190,545	0	0	0	1,044,144	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	853,599	190,545				1,044,144	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)	353,659	340,021	1
Total Sales of Water	353,659	340,021	
Other Operating Revenues			
Forfeited Discounts (470)	19,451	18,645	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,694	8,926	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	25,145	27,571	
Total Operating Revenues	378,804	367,592	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	29,463	26,987	9
Water Treatment Expenses (630-635)	2,168	3,926	10
Transmission and Distribution Expenses (640-655)	80,897	75,771	11
Customer Accounts Expenses (901-904)	13,636	13,976	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	82,752	71,626	14
Total Operation and Maintenance Expenses	208,916	192,286	
Other Operating Expenses			
Depreciation Expense (403)	33,276	49,988	15
Amortization Expense (404-407)		0	16
Taxes (408)	47,214	47,507	17
Total Other Operating Expenses	80,490	97,495	
Total Operating Expenses	289,406	289,781	
NET OPERATING INCOME	89,398	77,811	

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	1	46	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	46	
Metered Sales to General Customers (461)				
Residential	1,246	79,451	176,437	4
Commercial	169	21,878	40,338	5
Industrial	7	7,467	7,984	6
Total Metered Sales to General Customers (461)	1,422	108,796	224,759	
Private Fire Protection Service (462)	1		4,218	7
Public Fire Protection Service (463)	1		115,160	8
Other Sales to Public Authorities (464)	15	6,689	9,476	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,440	115,486	353,659	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	115,160	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	115,160	
Forfeited Discounts (470):		
Customer late payment charges	731	5
Other (specify): RENTS FROM WATER PROPERTY	18,720	6
Total Forfeited Discounts (470)	19,451	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,334	10
Other (specify): OTHER WATER REVENUE	1,360	11
Total Other Water Revenues (474)	5,694	

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	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	15,500	13,686	7
Operation Supplies and Expenses (623)	994	751	8
Maintenance of Pumping Plant (625)	12,969	12,550	9
Total Pumping Expenses	29,463	26,987	
WATER TREATMENT EXPENSES			
Operation Labor (630)	275	2,103	10
Chemicals (631)	1,893	1,823	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	2,168	3,926	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	22,573	19,371	14
Operation Supplies and Expenses (641)	518	1,640	15
Maintenance of Distribution Reservoirs and Standpipes (650)	31,004	30,043	16
Maintenance of Mains (651)	8,048	11,085	17
Maintenance of Services (652)	14,806	7,222	18
Maintenance of Meters (653)	2,842	5,668	19
Maintenance of Hydrants (654)	470	0	20
Maintenance of Other Plant (655)	636	742	21
Total Transmission and Distribution Expenses	80,897	75,771	

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)	4,459	4,220	22
Accounting and Collecting Labor (902)	9,177	9,531	23
Supplies and Expenses (903)		225	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	13,636	13,976	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	16,347	15,726	27
Office Supplies and Expenses (921)	4,507	3,059	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	3,524	6,179	30
Property Insurance (924)	4,289	2,837	31
Injuries and Damages (925)	2,235	2,980	32
Employee Pensions and Benefits (926)	43,536	30,520	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	6,680	6,764	35
Transportation Expenses (933)	1,211	1,842	36
Maintenance of General Plant (935)	423	1,719	37
Total Administrative and General Expenses	82,752	71,626	
Total Operation and Maintenance Expenses	208,916	192,286	

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		41,130	41,975	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,133	1,054	2
Net property tax equivalent		39,997	40,921	
Social Security		6,645	6,267	3
PSC Remainder Assessment		572	319	4
Other (specify): NONE			0	5
Total tax expense		47,214	47,507	

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			Sauk				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.203160				3
County tax rate	mills		4.895590				4
Local tax rate	mills		6.181030				5
School tax rate	mills		9.492110				6
Voc. school tax rate	mills		1.384640				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.156530				10
Less: state credit	mills		1.406446				11
Net tax rate	mills		20.750084				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.181030				14
Combined School Tax Rate	mills		10.876750				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.057780				17
Total Tax Rate	mills		22.156530				18
Ratio of Local and School Tax to Total	dec.		0.769876				19
Total tax net of state credit	mills		20.750084				20
Net Local and School Tax Rate	mills		15.974991				21
Utility Plant, Jan. 1	\$	2,575,894	2,575,894				22
Materials & Supplies	\$	7,595	7,595				23
Subtotal	\$	2,583,489	2,583,489				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,583,489	2,583,489				26
Assessment Ratio	dec.		0.990326				27
Assessed Value	\$	2,558,496	2,558,496				28
Net Local & School Rate	mills		15.974991				29
Tax Equiv. Computed for Current Year	\$	40,872	40,872				30
Tax Equivalent per 1994 PSC Report	\$	41,130					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	41,130					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	173		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,947		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	159,120	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,537		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	105,337		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	120,874	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,399		23
Total Water Treatment Plant	7,399	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			173	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,947	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	159,120	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			15,537	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			105,337	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	120,874	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,399	23
Total Water Treatment Plant	0	0	7,399	

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)	5,253		24
Structures and Improvements (341)	1,355		25
Distribution Reservoirs and Standpipes (342)	330,697		26
Transmission and Distribution Mains (343)	1,338,287	14,109	27
Fire Mains (344)	0		28
Services (345)	246,643	2,228	29
Meters (346)	143,210	5,720	30
Hydrants (348)	164,530	4,035	31
Other Transmission and Distribution Plant (349)	3,300		32
Total Transmission and Distribution Plant	2,233,275	26,092	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,731		35
Computer Equipment (391.1)	3,637		36
Transportation Equipment (392)	34,091		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,062	5,129	39
Laboratory Equipment (395)	152		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,553		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	55,226	5,129	
Total utility plant in service directly assignable	2,575,894	31,221	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,575,894	31,221	

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)			5,253 24
Structures and Improvements (341)			1,355 25
Distribution Reservoirs and Standpipes (342)			330,697 26
Transmission and Distribution Mains (343)		(666,054)	686,342 27
Fire Mains (344)			0 28
Services (345)		(138,945)	109,926 29
Meters (346)	3,390		145,540 30
Hydrants (348)		(48,600)	119,965 31
Other Transmission and Distribution Plant (349)			3,300 32
Total Transmission and Distribution Plant	3,390	(853,599)	1,402,378
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,731 35
Computer Equipment (391.1)			3,637 36
Transportation Equipment (392)			34,091 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			11,191 39
Laboratory Equipment (395)			152 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,553 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	60,355
Total utility plant in service directly assignable	3,390	(853,599)	1,750,126
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,390	(853,599)	1,750,126

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		16,727	27
Fire Mains (344)			28
Services (345)		7,658	29
Meters (346)			30
Hydrants (348)		3,400	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	27,785	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	27,785	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	27,785	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		666,054	682,781 27
Fire Mains (344)			0 28
Services (345)		138,945	146,603 29
Meters (346)			0 30
Hydrants (348)		48,600	52,000 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	853,599	881,384
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	853,599	881,384
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	853,599	881,384

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			9,150	9,150	1
February			9,716	9,716	2
March			9,019	9,019	3
April			9,603	9,603	4
May			10,636	10,636	5
June			11,683	11,683	6
July			11,971	11,971	7
August			16,311	16,311	8
September			11,878	11,878	9
October			10,133	10,133	10
November			8,863	8,863	11
December			9,130	9,130	12
Total annual pumpage	0	0	128,093	128,093	
Less: Water sold				115,486	13
Volume pumped but not sold				12,607	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				3,289	16
Volume related to equipment/system malfunction				1,030	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,319	19
Volume pumped but unaccounted for				8,288	20
Percent of water lost				6%	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.)				638	23
Date of maximum: 8/19/2003					24
Cause of maximum:					25
Filling the swimming pool					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				103	26
Date of minimum: 6/11/2003					27
Total KWH used for pumping for the year				225,851	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)	
MARIAN PARK	2	130	30	720,000	Yes	1
RIVER STREET	3	568	30	1,440,000	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	2	3	1
Location	MARION PARK	100 RIVER STREET	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1987	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	G.E.	10
Year Installed	1987	1991	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	200	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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons (actual)	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	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.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Retired During Year (f)			
M	D	4.000	7,178	0	0	0	7,178	1	
M	D	6.000	54,333	296	0	0	54,629	2	
M	D	8.000	38,522	1,636	0	0	40,158	3	
M	D	10.000	9,411	0	0	0	9,411	4	
M	D	12.000	435	0	0	0	435	5	
Total Within Municipality			109,879	1,932	0	0	111,811		
Total Utility			109,879	1,932	0	0	111,811		

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	869	0	0	0	869		1
M	1.000	319	19	0	0	338	53	2
M	1.250	15	0	0	0	15		3
M	1.500	51	0	0	0	51	12	4
M	2.000	25	7	0	0	32	1	5
M	3.000	2	0	0	0	2		6
M	4.000	4	0	0	0	4		7
M	6.000	6	1	0	0	7		8
Total Utility		1,291	27	0	0	1,318	66	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,404	150	112	0	1,442	112	1
1.000	10	3	1	0	12	1	2
1.500	46	1	0	0	47	5	3
2.000	18	0	0	0	18	0	4
3.000	4	0	0	0	4	0	5
4.000	4	0	0	0	4	2	6
6.000	1	0	0	0	1	0	7
10.000	1	0	0	0	1	0	8
Total:	1,488	154	113	0	1,529	120	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,205	137	4	8	0	88	1,442	1
1.000	1	6	0	1	0	4	12	2
1.500	35	9	1	2	0	0	47	3
2.000	0	10	1	2	0	5	18	4
3.000	0	0	1	1	0	2	4	5
4.000	0	3	0	1	0	0	4	6
6.000	0	0	0	0	1	0	1	7
10.000	0	0	0	0	1	0	1	8
Total:	1,241	165	7	15	2	99	1,529	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	180	6			186	2
Total Fire Hydrants	180	6	0	0	186	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	186
Number of distribution system valves end of year:	384
Number of distribution valves operated during year:	384

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.

Maintenance of Services - The increase in maintenance of services is due to extensive labor being charged here for repairs of leaks and other repairs.

Employee Pension and Benefits - The increase is due to the village paying off their unfunded retirement liability from the Wisconsin Retirement System.

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

If Adjustments for any account are nonzero, please explain.

Adjustments were made to comply with Docket 05-US-105.

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

If Adjustments for any account are nonzero, please explain.

Adjustments were made to comply with Docket 05-US-105.

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.

Water Mains - Of the additions \$16,727 was financed by contributions. The remaining amount was financed by the village.

Water Services (Page W-18)

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

Water services - Of the additions \$7,658 was financed by contributions. The remaining amount was financed by the village.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,664,021	2,437,608	1
Total Sales of Electricity	2,664,021	2,437,608	
Other Operating Revenues			
Forfeited Discounts (450)	3,726	3,017	2
Miscellaneous Service Revenues (451)	1,850	2,085	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	3,535	1,938	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	9,111	7,040	
Total Operating Revenues	2,673,132	2,444,648	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,944,232	1,848,647	9
Transmission Expenses (550-553)	10,510	7,667	10
Distribution Expenses (560-576)	111,149	109,276	11
Customer Accounts Expenses (901-904)	36,016	37,350	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	187,385	152,638	14
Total Operation and Maintenance Expenses	2,289,292	2,155,578	
Other Expenses			
Depreciation Expense (403)	143,681	141,543	15
Amortization Expense (404-407)		0	16
Taxes (408)	75,647	75,358	17
Total Other Expenses	219,328	216,901	
Total Operating Expenses	2,508,620	2,372,479	
NET OPERATING INCOME	164,512	72,169	

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	3,726	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,726	
Miscellaneous Service Revenues (451):		
RECONNECTION AND NSF CHARGES	1,850	3
Total Miscellaneous Service Revenues (451)	1,850	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	3,535	5
Total Rent from Electric Property (454)	3,535	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,944,232	1,848,647	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	1,944,232	1,848,647	
Total Power Production Expenses	1,944,232	1,848,647	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)		0	17
Operation Supplies and Expenses (551)	10,356	7,667	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)	154	0	19
Total Transmission Expenses	10,510	7,667	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	22,557	22,363	20
Line and Station Labor (561)		0	21
Line and Station Supplies and Expenses (562)		0	22
Street Lighting and Signal System Expenses (565)	328	440	23
Meter Expenses (566)	2,937	2,235	24
Customer Installations Expenses (567)	1,254	1,476	25
Miscellaneous Distribution Expenses (569)	6,746	9,784	26
Maintenance of Structures and Equipment (571)	6,647	291	27
Maintenance of Lines (572)	59,420	63,915	28
Maintenance of Line Transformers (573)	749	522	29
Maintenance of Street Lighting and Signal Systems (574)	8,506	5,774	30
Maintenance of Meters (575)	258	9	31
Maintenance of Miscellaneous Distribution Plant (576)	1,747	2,467	32
Total Distribution Expenses	111,149	109,276	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,268	4,325	33
Accounting and Collecting Labor (902)	28,880	29,010	34
Supplies and Expenses (903)	2,868	2,863	35
Uncollectible Accounts (904)		1,152	36
Total Customer Accounts Expenses	36,016	37,350	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	22,007	21,408	38
Office Supplies and Expenses (921)	13,465	10,675	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	10,997	16,222	41
Property Insurance (924)	9,510	7,801	42
Injuries and Damages (925)	4,223	5,056	43
Employee Pensions and Benefits (926)	97,519	66,239	44
Regulatory Commission Expenses (928)	612	768	45
Miscellaneous General Expenses (930)	16,651	12,507	46
Transportation Expenses (933)	12,401	11,962	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	187,385	152,638	
Total Operation and Maintenance Expenses	2,289,292	2,155,578	

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		58,912	59,282	1
Social Security		13,496	14,269	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment		3,239	1,807	4
Other (specify): NONE			0	5
Total tax expense		<u>75,647</u>	<u>75,358</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			Sauk				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.203160				3
County tax rate	mills		4.895590				4
Local tax rate	mills		6.181030				5
School tax rate	mills		9.492110				6
Voc. school tax rate	mills		1.384640				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.156530				10
Less: state credit	mills		1.406446				11
Net tax rate	mills		20.750084				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.181030				14
Combined School Tax Rate	mills		10.876750				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.057780				17
Total Tax Rate	mills		22.156530				18
Ratio of Local and School Tax to Total	dec.		0.769876				19
Total tax net of state credit	mills		20.750084				20
Net Local and School Tax Rate	mills		15.974991				21
Utility Plant, Jan. 1	\$	3,629,366	3,629,366				22
Materials & Supplies	\$	94,415	94,415				23
Subtotal	\$	3,723,781	3,723,781				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,723,781	3,723,781				26
Assessment Ratio	dec.		0.990326				27
Assessed Value	\$	3,687,757	3,687,757				28
Net Local & School Rate	mills		15.974991				29
Tax Equiv. Computed for Current Year	\$	58,912	58,912				30
Tax Equivalent per 1994 PSC Report	\$	55,411					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	58,912					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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)	65,351		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,737		29
Overhead Conductors and Devices (356)	59,101		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	126,189	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,033		34
Structures and Improvements (361)	7,412		35
Station Equipment (362)	327,507		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	174,232	10,462	38
Overhead Conductors and Devices (365)	374,816	1,449	39
Underground Conduit (366)	43,056	2,759	40
Underground Conductors and Devices (367)	844,603	63,533	41
Line Transformers (368)	640,469	47,971	42
Services (369)	424,133	15,893	43
Meters (370)	115,005	5,718	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	282,395	3,623	47
Total Distribution Plant	3,234,661	151,408	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	22,580		49
Office Furniture and Equipment (391)	12,612		50
Computer Equipment (391.1)	12,842		51
Transportation Equipment (392)	56,773		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	14,923	3,206	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			65,351 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			1,737 29
Overhead Conductors and Devices (356)			59,101 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	126,189
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,033 34
Structures and Improvements (361)			7,412 35
Station Equipment (362)			327,507 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,540		182,154 38
Overhead Conductors and Devices (365)		(70,938)	305,327 39
Underground Conduit (366)			45,815 40
Underground Conductors and Devices (367)		(64,527)	843,609 41
Line Transformers (368)			688,440 42
Services (369)		(55,080)	384,946 43
Meters (370)	450		120,273 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	375		285,643 47
Total Distribution Plant	3,365	(190,545)	3,192,159
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			22,580 49
Office Furniture and Equipment (391)			12,612 50
Computer Equipment (391.1)			12,842 51
Transportation Equipment (392)			56,773 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			18,129 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)	21,803		55
Power Operated Equipment (396)	105,007	547	56
Communication Equipment (397)	2,920		57
Miscellaneous Equipment (398)	19,056		58
Other Tangible Property (399)	0		59
Total General Plant	268,516	3,753	
Total utility plant in service directly assignable	3,629,366	155,161	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 3,629,366	 155,161	

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)			21,803 55
Power Operated Equipment (396)			105,554 56
Communication Equipment (397)			2,920 57
Miscellaneous Equipment (398)			19,056 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	272,269
Total utility plant in service directly assignable	3,365	(190,545)	3,590,617
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	3,365	(190,545)	3,590,617

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)			38
Overhead Conductors and Devices (365)		3,852	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)			41
Line Transformers (368)			42
Services (369)			43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)			47
Total Distribution Plant	0	3,852	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)		70,938	74,790 39
Underground Conduit (366)		64,527	64,527 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)		55,080	55,080 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	190,545	194,397
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	0	0
Total utility plant in service directly assignable	0	3,852
Common Utility Plant Allocated to Electric Department		60
Total utility plant in service	0	3,852

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	190,545	194,397
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	190,545	194,397

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		15.74	2
14.4/24.9 kV (25kV)			3
Other:			
7200 URD		15.05	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	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	8,086	Thursday	01/23/2003	11:00	3,897	1
February	02	8,150	Monday	02/03/2003	09:00	3,521	2
March	03	7,892	Wednesday	03/05/2003	09:00	3,654	3
April	04	7,375	Tuesday	04/01/2003	08:00	3,431	4
May	05	7,333	Tuesday	05/13/2003	11:00	3,396	5
June	06	8,597	Wednesday	06/25/2003	12:00	3,494	6
July	07	8,242	Thursday	07/31/2003	12:00	4,019	7
August	08	9,209	Tuesday	08/26/2003	12:00	4,178	8
September	09	8,318	Tuesday	09/09/2003	11:00	3,562	9
October	10	7,428	Friday	10/17/2003	08:00	3,581	10
November	11	8,091	Wednesday	11/26/2003	09:00	3,397	11
December	12	7,932	Friday	12/12/2003	09:00	3,681	12
Total		96,653				43,811	

System Name

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

Type of Reading	Supplier
15 minutes integrated	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	43,811	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	43,811	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	42,577	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	42,577	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,234	27
Total Energy Losses	1,234	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.8166%	29
Total Disposition of Energy	43,811	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,464	12,495	1
Total Sales for Residential Sales		1,464	12,495	
Commercial & Industrial				
COMMERCIAL	CG-1	264	5,212	2
SMALL POWER	CP-1	15	3,840	3
LARGE POWER	CP-2	4	5,750	4
INDUSTRIAL	CP-3	2	15,142	5
Total Sales for Commercial & Industrial		285	29,944	
Public Street & Highway Lighting				
STREET LIGHTING	MG-1	1	138	6
Total Sales for Public Street & Highway Lighting		1	138	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,750	42,577	

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)	
		848,027	28,355	876,382	1
0	0	848,027	28,355	876,382	
		360,641	8,904	369,545	2
14,048		244,818	7,920	252,738	3
13,390		295,352	9,909	305,261	4
46,326		792,684	30,954	823,638	5
73,764	0	1,693,495	57,687	1,751,182	
		36,155	302	36,457	6
0	0	36,155	302	36,457	
				0	7
0	0	0	0	0	
73,764	0	2,577,677	86,344	2,664,021	

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	PDS MAIN		JS MILWAUKEE VALVE		1
Point of Delivery	SUB 1		SUB 2		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	69KV		69KV		4
Point of Metering	PRIMARY		PRIMARY		5
Total of 12 Monthly Maximum Demands -- kW	59,215		46,326		6
Average load factor	66.3244%		44.7750%		7
Total Cost of Purchased Power	1,164,875		779,357		8
Average cost per kWh	0.0406		0.0515		9
On-Peak Hours (if applicable)	13968		8248		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,251	1,339	721	586	12
February	1,117	1,189	661	554	13
March	1,085	1,234	715	621	14
April	1,078	1,021	738	594	15
May	1,022	1,090	689	595	16
June	1,132	1,153	658	550	17
July	1,330	1,401	704	585	18
August	1,431	1,489	675	583	19
September	1,144	1,156	696	566	20
October	1,136	1,059	773	613	21
November	995	1,255	609	538	22
December	1,247	1,316	609	509	23
Total kWh (000)	13,968	14,702	8,248	6,894	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	1	2				1
Voltage--High Side	69	69				2
Voltage--Low Side	7	480				3
Num. Main Transformers in Operation	1	2				4
Capacity of Transformers in kVA	7,500	6,250				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	6,830	4,104				7
Dt and Hr of Such Maximum Demand	08/20/2003 17:00	02/06/2003 09:00				8 9
Kwh Output	28,670	15,142				10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)		
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
Kwh Output						31

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,799	278	27,627	1
Acquired during year	59	12	1,632	2
Total	1,858	290	29,259	3
Retired during year	18			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,840	290	29,259	6
Number end of year accounted for as follows:				7
In customers' use	1,728	260	24,067	8
In utility's use	16			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	96	30	5,192	12
Total end of year	1,840	290	29,259	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	14	11,021	1
Sodium Vapor	250	18	13,207	2
Total		32	24,228	
Ornamental				
Sodium Vapor	150	226	56,863	3
Sodium Vapor	250	44	34,204	4
Sodium Vapor	400	10	22,289	5
Total		280	113,356	
Other				
NONE		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.

Maintenance of Structures and Plant(571) - The increase is due to extensive repairs to the utility's trencher.

Outside services employed (923) - The decrease in this account is from the utility in 2002 hiring the services of an engineer to create a study analyzing the utility's electrical operation. No such services were in employed in 2003.

Employee Pension and Benefits (926) - The increase is due to the village paying off their unfunded retirement liability from the Wisconsin Retirement System.

Taxes (Acct. 408 - Electric) (Page E-04)

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

The municipality does not have any customers outside the municipal boundary.

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

If Adjustments for any account are nonzero, please explain.

Adjustments were made to comply with Docket 05-US-105.

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

If Adjustments for any account are nonzero, please explain.

Adjustments were made to comply with Docket 05-US-105.
