



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: REEDSBURG UTILITY COMMISSION

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Principal Office: 501 UTILITY COURT  
P.O. BOX 230  
REEDSBURG, WI 53959

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For the Year Ended: DECEMBER 31, 2003

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

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

### SIGNATURE PAGE

I DAVID MIKONOWICZ of  
(Person responsible for accounts)

REEDSBURG UTILITY COMMISSION, 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)      04/30/2004  
(Date)

MANAGER  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
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. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	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 (Accts. 221 and 222)	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
<b>WATER OPERATING SECTION</b>	
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
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-24

## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Water Operating Section Footnotes	W-25
<b>ELECTRIC OPERATING SECTION</b>	
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
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Internal Combustion Generation Plants	E-23
Steam Production Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30

**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** REEDSBURG UTILITY COMMISSION

**Utility Address:** 501 UTILITY COURT  
P.O. BOX 230  
REEDSBURG, WI 53959

**When was utility organized?** 9/3/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DAVID MIKONOWICZ P E

**Title:** MANAGER

**Office Address:**

501 UTILITY COURT  
P.O. BOX 230  
REEDSBURG, WI 53959-0230

**Telephone:** (608) 524 - 4381

**Fax Number:** (608) 524 - 2423

**E-mail Address:** davem@mwt.net

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

**Name:**

**Title:**

**Office Address:**

**Telephone:** ( ) -

**Fax Number:** ( ) -

**E-mail Address:**

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

**Name:** VICKI HELLENBRAND

**Title:** CPA

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

TEN TERRACE CT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (800) 362 - 7301

**Fax Number:** (608) 249 - 1050

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** WILLIAM A RITZER

**Title:** COMMISSION PRESIDENT

**Office Address:**

501 UTILITY CT  
P.O. BOX 230  
REEDSBURG, WI 53959-0230

**Telephone:** (608) 524 - 4381

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

**Date of most recent audit report:** 4/14/2004

**E-mail Address:**

**Period covered by most recent audit:** 2003

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

**Name:** DAVID MIKONOWICZ

**Title:** MANAGER

**Office Address:**

501 UTILITY CT  
P.O. BOX 230  
REEDSBURG, WI 53959-0230

**Telephone:** (608) 524 - 4381

**Fax Number:** (608) 524 - 2423

**E-mail Address:** davem@mwt.net

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**Name of utility commission/committee:** REEDSBURG UTILITY COMMISSION

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

- MR BARRY BORCHERT, CPA, VICE PRESIDENT
- MR JAMES KRUEGER, SECRETARY
- MR WILLIAM A RITZER, PRESIDENT
- MS PATRICIA ROLOFF, MEMBER
- MR CARL STOLTE, MEMBER

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**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:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	14,237,623	13,635,242	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	12,251,701	11,619,354	2
Depreciation Expense (403)	653,143	742,711	3
Amortization Expense (404-407)	0	49,154	4
Taxes (408)	504,115	466,998	5
<b>Total Operating Expenses</b>	<b>13,408,959</b>	<b>12,878,217</b>	
<b>Net Operating Income</b>	<b>828,664</b>	<b>757,025</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>828,664</b>	<b>757,025</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	25,709	21,282	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	8,938	10,759	9
Interest and Dividend Income (419)	181,729	190,108	10
Miscellaneous Nonoperating Income (421)	340,155	(4,958)	11
<b>Total Other Income</b>	<b>556,531</b>	<b>217,191</b>	
<b>Total Income</b>	<b>1,385,195</b>	<b>974,216</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	119,728	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>119,728</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,265,467</b>	<b>974,216</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	463,291	376,198	14
Amortization of Debt Discount and Expense (428)	56,705	44,617	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	269	731	18
Interest Charged to Construction--Cr. (432)	91,498	9,435	19
<b>Total Interest Charges</b>	<b>428,767</b>	<b>412,111</b>	
<b>Net Income</b>	<b>836,700</b>	<b>562,105</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,454,195	6,892,090	20
Balance Transferred from Income (433)	836,700	562,105	21
Miscellaneous Credits to Surplus (434)	4,858,791	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,049,705	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	38,750	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>12,061,231</b>	<b>7,454,195</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	14,237,623		14,237,623	1
<b>Total (Acct. 400):</b>	<b>14,237,623</b>	<b>0</b>	<b>14,237,623</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	12,251,701		12,251,701	2
<b>Total (Acct. 401-402):</b>	<b>12,251,701</b>	<b>0</b>	<b>12,251,701</b>	
<b>Depreciation Expense (403):</b>				
Derived	653,143		653,143	3
<b>Total (Acct. 403):</b>	<b>653,143</b>	<b>0</b>	<b>653,143</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	504,115		504,115	5
<b>Total (Acct. 408):</b>	<b>504,115</b>	<b>0</b>	<b>504,115</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>828,664</b>	<b>0</b>	<b>828,664</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	25,709		25,709	8
<b>Total (Acct. 415-416):</b>	<b>25,709</b>	<b>0</b>	<b>25,709</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
RENT FROM NONUTILITY PROPERTY	8,938		8,938	10
<b>Total (Acct. 418):</b>	<b>8,938</b>	<b>0</b>	<b>8,938</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
CD'S, MM, LGIP,ATC, CONNECT REEDSBURG	181,729	0	181,729 11
<b>Total (Acct. 419):</b>	<b>181,729</b>	<b>0</b>	<b>181,729</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	226,391	226,391 12
Contributed Plant - Electric	[REDACTED]	113,764	113,764 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>340,155</b>	<b>340,155</b>
<b>TOTAL OTHER INCOME:</b>	<b>216,376</b>	<b>340,155</b>	<b>556,531</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	46,207	46,207 16
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	73,521	73,521 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>119,728</b>	<b>119,728</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>119,728</b>	<b>119,728</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	463,291	[REDACTED]	463,291 19
<b>Total (Acct. 427):</b>	<b>463,291</b>	<b>0</b>	<b>463,291</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
MORTGAGE REVENUE BONDS	56,705	[REDACTED]	56,705 20
<b>Total (Acct. 428):</b>	<b>56,705</b>	<b>0</b>	<b>56,705</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	269		269 23
<b>Total (Acct. 431):</b>	<b>269</b>	<b>0</b>	<b>269</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
INTEREST CHARGED TO CONSTRUCTION	91,498		91,498 24
<b>Total (Acct. 432):</b>	<b>91,498</b>	<b>0</b>	<b>91,498</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>428,767</b>	<b>0</b>	<b>428,767</b>
<b>NET INCOME:</b>	<b>616,273</b>	<b>220,427</b>	<b>836,700</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	7,454,195	0	7,454,195 25
<b>Total (Acct. 216):</b>	<b>7,454,195</b>	<b>0</b>	<b>7,454,195</b>
<b>Balance Transferred from Income (433):</b>			
Derived	616,273	220,427	836,700 26
<b>Total (Acct. 433):</b>	<b>616,273</b>	<b>220,427</b>	<b>836,700</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
CIAC ADJUSTMENTS	0	4,707,506	4,707,506 27
GAIN ON SALE NON-UTILITY PROPERTY	151,285	0	151,285 28
<b>Total (Acct. 434):</b>	<b>151,285</b>	<b>4,707,506</b>	<b>4,858,791</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
CIAC ADJUSTMENTS	0	1,049,705	1,049,705 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>1,049,705</b>	<b>1,049,705</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	38,750	0	38,750 31
<b>Total (Acct. 439)--Debit:</b>	<b>38,750</b>	<b>0</b>	<b>38,750</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>8,183,003</b>	<b>3,878,228</b>	<b>12,061,231</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		33,731			33,731	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
DEPRECIATION PRIVATE SECURITY LIGHTS		7,819			7,819	6
MAINTENANCE OF PRIVATE SECURITY LIGHTS		203			203	7
<b>Total costs and expenses</b>	<b>0</b>	<b>8,022</b>	<b>0</b>	<b>0</b>	<b>8,022</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>25,709</b>	<b>0</b>	<b>0</b>	<b>25,709</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,091,035	13,146,588	0	0	14,237,623	1
Less: interdepartmental sales	0	87,030	0	0	87,030	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	(259)	(2,392)			(2,651)	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,091,294</b>	<b>13,061,950</b>	<b>0</b>	<b>0</b>	<b>14,153,244</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	258,994	12,112	<b>271,106</b>	1
Electric operating expenses	524,819	24,542	<b>549,361</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,008	421	<b>9,429</b>	8
Electric utility plant accounts	118,050	5,521	<b>123,571</b>	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	11,798	552	<b>12,350</b>	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	43,148	(43,148)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>965,817</b>	<b>0</b>	<b>965,817</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	29,569,459	24,607,866	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,735,461	6,968,724	2
<b>Net Utility Plant</b>	<b>20,833,998</b>	<b>17,639,142</b>	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
<b>Total Net Utility Plant</b>	<b>20,833,998</b>	<b>17,639,142</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	169,435	348,989	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	28,177	141,144	6
<b>Net Nonutility Property</b>	<b>141,258</b>	<b>207,845</b>	
Investment in Municipality (123)	1,000,000	800,000	7
Other Investments (124)	622,805	548,345	8
Special Funds (125-128)	1,479,192	1,972,098	9
<b>Total Other Property and Investments</b>	<b>3,243,255</b>	<b>3,528,288</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	105,791	51,093	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)	240,775	387,396	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,075,983	1,106,082	15
Other Accounts Receivable (143)	361,265	322,175	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	367,385	351,052	18
Materials and Supplies (151-163)	441,154	534,794	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	29,421	18,915	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
<b>Total Current and Accrued Assets</b>	<b>2,621,774</b>	<b>2,771,507</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	235,562	226,454	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>235,562</b>	<b>226,454</b>	
<b>Total Assets and Other Debits</b>	<b>26,934,589</b>	<b>24,165,391</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,742,928	1,701,312	<b>26</b>
Appropriated Earned Surplus (215)		0	<b>27</b>
Unappropriated Earned Surplus (216)	12,061,231	7,454,195	<b>28</b>
<b>Total Proprietary Capital</b>	<b>13,804,159</b>	<b>9,155,507</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	10,250,000	7,490,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	418,990	483,923	<b>31</b>
<b>Total Long-Term Debt</b>	<b>10,668,990</b>	<b>7,973,923</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	1,364,198	1,156,368	<b>33</b>
Payables to Municipality (233)	155,297	146,898	<b>34</b>
Customer Deposits (235)	13,293	12,209	<b>35</b>
Taxes Accrued (236)	432,514	404,430	<b>36</b>
Interest Accrued (237)	66,746	71,264	<b>37</b>
Matured Long-Term Debt (239)		0	<b>38</b>
Matured Interest (240)		0	<b>39</b>
Tax Collections Payable (241)	45,465	44,148	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	151,266	129,602	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,228,779</b>	<b>1,964,919</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	2,356	64,703	<b>43</b>
Other Deferred Credits (253)	230,305	257,218	<b>44</b>
<b>Total Deferred Credits</b>	<b>232,661</b>	<b>321,921</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>45</b>
Injuries and Damages Reserve (262)		0	<b>46</b>
Pensions and Benefits Reserve (263)		0	<b>47</b>
Miscellaneous Operating Reserves (265)		0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	4,749,121	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>26,934,589</b>	<b>24,165,391</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	7,863,320	0	0	16,744,546	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,374,758	0	0	15,648,072	2
Utility Plant in Service - Contributed Plant (101.2)	2,909,613	0	0	2,170,093	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)	4,956			3,461,967	9
<b>Total Utility Plant</b>	<b>8,289,327</b>	<b>0</b>	<b>0</b>	<b>21,280,132</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,653,735	0	0	5,920,858	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	376,760	0	0	784,108	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>2,030,495</b>	<b>0</b>	<b>0</b>	<b>6,704,966</b>	
<b>Net Utility Plant</b>	<b>6,258,832</b>	<b>0</b>	<b>0</b>	<b>14,575,166</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,496,908	5,471,816			<b>6,968,724</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	123,465	529,678			<b>653,143</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,571				<b>12,571</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
clearing	27,814	51,614			<b>79,428</b>	<b>9</b>
Salvage	30	67,112			<b>67,142</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>163,880</b>	<b>648,404</b>	<b>0</b>	<b>0</b>	<b>812,284</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,065	193,310			<b>198,375</b>	<b>15</b>
Cost of removal	1,988	6,052			<b>8,040</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>7,053</b>	<b>199,362</b>	<b>0</b>	<b>0</b>	<b>206,415</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>1,653,735</b>	<b>5,920,858</b>	<b>0</b>	<b>0</b>	<b>7,574,593</b>	<b>20</b>

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

Depreciation Accruals (Credits) during the year (111.2):  
 1. Report the amounts charged to Depreciation Expense (426).  
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0	0			0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	46,207	73,521			119,728	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0	4,977			4,977	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	332,071	717,634			1,049,705	10
<b>Total credits</b>	<b>378,278</b>	<b>796,132</b>	<b>0</b>	<b>0</b>	<b>1,174,410</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	1,518	8,051			9,569	13
Cost of removal	0	3,973			3,973	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>1,518</b>	<b>12,024</b>	<b>0</b>	<b>0</b>	<b>13,542</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>376,760</b>	<b>784,108</b>	<b>0</b>	<b>0</b>	<b>1,160,868</b>	<b>18</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
OLD OFFICE BUILDING	198,319		198,319	0	2
PRIVATE SECURITY LIGHTS	137,189	32,246		169,435	3
OLD OFFICE BUILDING - LAND	13,481		13,481	0	4
<b>Total Nonutility Property (121)</b>	<b>348,989</b>	<b>32,246</b>	<b>211,800</b>	<b>169,435</b>	
Less accum. prov. depr. & amort. (122)	141,144	10,298	123,265	28,177	5
<b>Net Nonutility Property</b>	<b>207,845</b>	<b>21,948</b>	<b>88,535</b>	<b>141,258</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			413,000		413,000	506,869	3
<b>Total Electric Utility</b>					<b>413,000</b>	<b>506,869</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	413,000	506,869	1
Water utility (154)	28,154	27,925	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>441,154</b>	<b>534,794</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
AMORTIZATION LOSS ON REACQUIRED DEBT	24,525	428	56,722	1
DEBT DISCOUNT MORT REV BONDS	33,633	428	178,840	2
<b>Total</b>			<b>235,562</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,701,312	1
<b>Changes during year (explain):</b>		
CONTRIBUTIONS IN AID OF CONSTRUCTION	41,616	2
<b>Balance end of year</b>	<u><u>1,742,928</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 MORTGAGE REVENUE BOND EL	10/01/1993	12/01/2006	4.58%	0	<b>1</b>
1998 MORTGAGE REVENUE BOND EL	04/01/1998	12/01/2007	4.41%	1,380,000	<b>2</b>
2000 MORTGAGE REVENUE BOND WA	02/01/2000	12/01/2020	5.33%	1,640,000	<b>3</b>
2000 MORTGAGE REVENUE BOND EL	12/01/2000	12/01/2020	5.33%	2,395,000	<b>4</b>
2002 MORTGAGE REVENUE BOND EL	09/16/2002	12/01/2020	4.40%	1,110,000	<b>5</b>
2003 MORTGAGE REVENUE BOND EL	05/15/2003	12/01/2023	3.81%	3,725,000	<b>6</b>
<b>Total Bonds (Account 221):</b>				<b>10,250,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>7</b>

**Net amount of bonds outstanding December 31: 10,250,000**

**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)	
<b>Other Long-Term Debt (224)</b>					
COMMUNITY FIRST BANK	03/15/2001	03/15/2006	3.75%	264,321	1
ALLIANT ENERGY - GEO THERMAL CONST.	09/01/2001	09/01/2006	3.00%	154,669	2
<b>Total for Account 224</b>				<b>418,990</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	404,430	1
<b>Accruals:</b>		
Charged water department expense	150,879	2
Charged electric department expense	353,238	3
Charged sewer department expense	5,440	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>509,557</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	405,942	6
Social Security taxes	59,200	7
PSC Remainder Assessment	16,331	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>481,473</b>	
<b>Balance end of year</b>	<b>432,514</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1993 MORTGAGE REVENUE BOND	2,312	10,323	12,635	0	2
2000 ELECTRIC MORTGAGE REVENUE BOND	11,112	133,219	133,350	10,981	3
1998 MORTGAGE REVENUE BOND	6,233	73,828	74,800	5,261	4
2000 WATER MORTGAGE REVENUE BOND	22,419	88,908	89,676	21,651	5
2002 MORTGAGE REVENUE BOND	14,870	50,425	61,164	4,131	6
2003 MORTGAGE REVENUE BOND		90,395	78,558	11,837	7
<b>Subtotal</b>	<b>56,946</b>	<b>447,098</b>	<b>450,183</b>	<b>53,861</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
COMMUNITY FIRST BANK	9,369	10,841	12,363	7,847	9
ALLIANT ENERGY	0	5,352	4,966	386	10
<b>Subtotal</b>	<b>9,369</b>	<b>16,193</b>	<b>17,329</b>	<b>8,233</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	4,949	269	566	4,652	11
<b>Subtotal</b>	<b>4,949</b>	<b>269</b>	<b>566</b>	<b>4,652</b>	
<b>Total</b>	<b>71,264</b>	<b>463,560</b>	<b>468,078</b>	<b>66,746</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
INVESTMENT IN CONNECT REEDSBURG	1,000,000	1
<b>Total (Acct. 123):</b>	<b>1,000,000</b>	
<b>Other Investments (124):</b>		
INVESTMENT IN ATC	595,616	2
SPECIAL ASSESSMENTS	27,189	3
<b>Total (Acct. 124):</b>	<b>622,805</b>	
<b>Sinking Funds (125):</b>		
WATER BAIRD BOND RESERVE	89,917	4
ELECTRIC MRB RESERVE	788,553	5
ELECTRIC MRB PRINCIPAL & INTEREST	68,364	6
ELECTRIC MRB CONSTRUCTION	289,429	7
WATER MRB RESERVE	71,224	8
WATER MRB PRINCIPAL & INTEREST	33,335	9
HEALTH INSURANCE RESERVE	42,359	10
ELECTRIC BAIRD BOND RESERVE	57,827	11
WATER IMPACT FEES	38,184	12
<b>Total (Acct. 125):</b>	<b>1,479,192</b>	
<b>Depreciation Fund (126):</b>		
NONE		13
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		14
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		15
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		16
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		17
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	75,564	18
Electric	1,000,419	19

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

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

Particulars (a)		Balance End of Year (b)
<b>Customer Accounts Receivable (142):</b>		
Sewer (Regulated)	0	20
<b>Other (specify):</b>		
NONE		21
<b>Total (Acct. 142):</b>	<b>1,075,983</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	120,341	22
Merchandising, jobbing and contract work		23
<b>Other (specify):</b>		
ELECTRIC-MEDICAL BENEFITS REIMBURSEMENT	21,455	24
ELECTRIC-AMERICAN TRANSMISSION CO	51,765	25
ELECTRIC-CHARTER COMMUNICATIONS	27,437	26
ELECTRIC-MEISTER LOG & LUMBER	48,647	27
ELECTRIC MISC INVOICES LESS THAN \$10,000	88,623	28
WATER	2,997	29
<b>Total (Acct. 143):</b>	<b>361,265</b>	
<b>Receivables from Municipality (145):</b>		
SEWER JOINT BILLING EXPENSE	120,476	30
PUBLIC FIRE PROTECTION	227,474	31
CONNECT REEDSBURG	19,435	32
<b>Total (Acct. 145):</b>	<b>367,385</b>	
<b>Prepayments (165):</b>		
NONE		33
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		34
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		35
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		36
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		37
<b>Total (Acct. 185):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		<b>38</b>
<b>Total (Acct. 186):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
SEWER COLLECTIONS	155,297	<b>39</b>
<b>Total (Acct. 233):</b>	<b>155,297</b>	
<b>Other Deferred Credits (253):</b>		
ALLIANT	151,386	<b>40</b>
WPPI-ADVANCED FUNDING	1,000	<b>41</b>
PUBLIC BENEFITS	19,243	<b>42</b>
DSM	58,676	<b>43</b>
<b>Total (Acct. 253):</b>	<b>230,305</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,186,165	14,984,957	0	0	20,171,122	1
Materials and Supplies	28,039	459,934	0	0	487,973	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,575,321	5,696,337	0	0	7,271,658	4
Customer Advances for Construction					0	5
					0	6
<b>Average Net Rate Base</b>	<b>3,638,883</b>	<b>9,748,554</b>	<b>0</b>	<b>0</b>	<b>13,387,437</b>	
Net Operating Income	205,056	623,608	0	0	828,664	7
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.64%</b>	<b>6.40%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.19%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

ISSUED ELECTRIC MORTGAGE REVENUE BONDS.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

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

NO DISCREPANCY, BALANCE CUSTOMER DEPOSITS PER INSTRUCTIONS ON HEADNOTE.

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**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	2,684,740	2,064,381	0	0	0	<b>4,749,121</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	2,684,740	2,064,381				<b>4,749,121</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,079,075	1,041,382	1
<b>Total Sales of Water</b>	<b>1,079,075</b>	<b>1,041,382</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,750	1,287	2
Miscellaneous Service Revenues (471)	157	318	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	10,053	10,368	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>11,960</b>	<b>11,973</b>	
<b>Total Operating Revenues</b>	<b>1,091,035</b>	<b>1,053,355</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	15,548	22,153	8
Pumping Expenses (620-633)	84,029	80,340	9
Water Treatment Expenses (640-652)	58,883	45,444	10
Transmission and Distribution Expenses (660-678)	266,237	172,645	11
Customer Accounts Expenses (901-905)	47,095	44,306	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	139,844	161,766	14
<b>Total Operation and Maintenance Expenses</b>	<b>611,636</b>	<b>526,654</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	123,465	167,896	15
Amortization Expense (404-407)		49,154	16
Taxes (408)	150,878	143,441	17
<b>Total Other Operating Expenses</b>	<b>274,343</b>	<b>360,491</b>	
<b>Total Operating Expenses</b>	<b>885,979</b>	<b>887,145</b>	
<b>NET OPERATING INCOME</b>	<b>205,056</b>	<b>166,210</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,712	145,853	356,678	4
Commercial	390	95,912	160,385	5
Industrial	31	388,224	291,534	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,133</b>	<b>629,989</b>	<b>808,597</b>	
Private Fire Protection Service (462)	45		17,727	7
Public Fire Protection Service (463)	1		227,474	8
Other Sales to Public Authorities (464)	47	14,408	25,277	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>3,226</b>	<b>644,397</b>	<b>1,079,075</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	227,474	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>227,474</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,750	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,750</b>	
<b>Miscellaneous Service Revenues (471):</b>		
HYDRANT CHARGES	157	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>157</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,053	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>10,053</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	15,548	13,284	1
Operation Labor and Expenses (601)	0	8,869	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
<b>Total Source of Supply Expenses</b>	<b>15,548</b>	<b>22,153</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	5,379	6,958	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	47,410	46,376	17
Pumping Labor and Expenses (624)	11,269	7,794	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	846	1,700	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	19,125	17,512	25
<b>Total Pumping Expenses</b>	<b>84,029</b>	<b>80,340</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	3,134	3,035	26
Chemicals (641)	34,250	31,852	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	10,070	10,213	<b>28</b>
Miscellaneous Expenses (643)	10,181	0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,248	344	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>58,883</b>	<b>45,444</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	26,172	25,307	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	9,414	6,597	<b>36</b>
Meter Expenses (663)	5,626	2,780	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	28,771	19,940	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	12,534	12,139	<b>41</b>
Maintenance of Structures and Improvements (671)	354	600	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	103,663	30,642	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	40,198	35,770	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	26,729	21,577	<b>46</b>
Maintenance of Meters (676)	5,175	3,444	<b>47</b>
Maintenance of Hydrants (677)	7,601	13,849	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>266,237</b>	<b>172,645</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	2,651	2,647	<b>50</b>
Meter Reading Labor (902)	5,605	5,020	<b>51</b>
Customer Records and Collection Expenses (903)	39,098	37,876	<b>52</b>
Uncollectible Accounts (904)	(259)	(1,237)	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>47,095</b>	<b>44,306</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	46,621	42,916	<b>56</b>
Office Supplies and Expenses (921)	25,886	22,855	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	9,216	11,550	<b>59</b>
Property Insurance (924)	7,140	6,186	<b>60</b>
Injuries and Damages (925)	4,623	3,394	<b>61</b>
Employee Pensions and Benefits (926)	43,564	61,909	<b>62</b>
Regulatory Commission Expenses (928)		1,067	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	1,694	7,872	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	1,100	4,017	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>139,844</b>	<b>161,766</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>611,636</b>	<b>526,654</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		135,848	130,756	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,440	4,052	2
<b>Net property tax equivalent</b>		<b>130,408</b>	<b>126,704</b>	
Social Security		19,327	15,763	3
PSC Remainder Assessment		1,143	974	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>150,878</b>	<b>143,441</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.236460				3
County tax rate	mills		5.652030				4
Local tax rate	mills		9.637580				5
School tax rate	mills		10.072250				6
Voc. school tax rate	mills		1.611600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.209920</b>				<b>10</b>
Less: state credit	mills		1.235120				11
<b>Net tax rate</b>	mills		<b>25.974800</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.637580</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.683850</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.321430</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.209920</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.783590</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.974800</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.353602</b>				<b>21</b>
Utility Plant, Jan. 1	\$	7,863,320	7,863,320				22
Materials & Supplies	\$	27,925	27,925				23
<b>Subtotal</b>	\$	<b>7,891,245</b>	<b>7,891,245</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>7,891,245</b>	<b>7,891,245</b>				<b>26</b>
Assessment Ratio	dec.		0.845800				27
<b>Assessed Value</b>	\$	<b>6,674,415</b>	<b>6,674,415</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.353602</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>135,848</b>	<b>135,848</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	90,634					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>135,848</b>					<b>34</b>

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	26,102		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)	131,886	23,874	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>157,988</b>	<b>23,874</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	115,821	172,777	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	214,621	123,152	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	156		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>330,598</b>	<b>295,929</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,797		23
<b>Total Water Treatment Plant</b>	<b>19,797</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)		(20,000)	6,102	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)		(3,367)	152,393	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(23,367)</b>	<b>158,495</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(24,549)	264,049	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(17,369)	320,404	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			156	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(41,918)</b>	<b>584,609</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,797	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>19,797</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	29,829		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,020,773		26
Transmission and Distribution Mains (343)	3,508,346	18,699	27
Fire Mains (344)	0		28
Services (345)	618,468	1,202	29
Meters (346)	445,282	27,687	30
Hydrants (348)	380,461	7,030	31
Other Transmission and Distribution Plant (349)	481		32
<b>Total Transmission and Distribution Plant</b>	<b>6,003,640</b>	<b>54,618</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	42,120		33
Structures and Improvements (390)	763,515	875	34
Office Furniture and Equipment (391)	18,520	4,299	35
Computer Equipment (391.1)	93,387	8,334	36
Transportation Equipment (392)	95,779	4,840	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	32,163		39
Laboratory Equipment (395)	2,752		40
Power Operated Equipment (396)	109,604		41
Communication Equipment (397)	8,782	4,767	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,667		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,170,289</b>	<b>23,115</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,682,312</b>	<b>397,536</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,682,312</b>	<b>397,536</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			29,829 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,020,773 26
Transmission and Distribution Mains (343)	659	(2,050,813)	1,475,573 27
Fire Mains (344)			0 28
Services (345)	284	(361,527)	257,859 29
Meters (346)	3,987		468,982 30
Hydrants (348)	135	(222,400)	164,956 31
Other Transmission and Distribution Plant (349)			481 32
<b>Total Transmission and Distribution Plant</b>	<b>5,065</b>	<b>(2,634,740)</b>	<b>3,418,453</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			42,120 33
Structures and Improvements (390)			764,390 34
Office Furniture and Equipment (391)			22,819 35
Computer Equipment (391.1)			101,721 36
Transportation Equipment (392)			100,619 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			32,163 39
Laboratory Equipment (395)			2,752 40
Power Operated Equipment (396)			109,604 41
Communication Equipment (397)			13,549 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,667 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,193,404</b>
<b>Total utility plant in service directly assignable</b>	<b>5,065</b>	<b>(2,700,025)</b>	<b>5,374,758</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>5,065</b>	<b>(2,700,025)</b>	<b>5,374,758</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)		15,285	4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)		11,829	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>27,114</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)		87,525	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)		61,021	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>148,546</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)		4,715	20,000	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)		3,367	15,196	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>8,082</b>	<b>35,196</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		24,549	112,074	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		17,369	78,390	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>41,918</b>	<b>190,464</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		31,707	27
Fire Mains (344)			28
Services (345)		14,009	29
Meters (346)			30
Hydrants (348)		5,015	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>50,731</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>226,391</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>226,391</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	928	2,050,813	2,081,592 27
Fire Mains (344)			0 28
Services (345)	400	361,527	375,136 29
Meters (346)			0 30
Hydrants (348)	190	222,400	227,225 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,518</b>	<b>2,634,740</b>	<b>2,683,953</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>1,518</b>	<b>2,684,740</b>	<b>2,909,613</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,518</b>	<b>2,684,740</b>	<b>2,909,613</b>

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	69,026	2.90%	4,036	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>69,026</b>		<b>4,036</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	42,716	3.20%	5,760	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	103,106	4.40%	11,324	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	108	4.40%	7	14
Other Pumping Equipment (328)	0	4.40%		15
<b>Total Pumping Plant</b>	<b>145,930</b>		<b>17,091</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	19,797	6.00%		17
<b>Total Water Treatment Plant</b>	<b>19,797</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	183,975	1.90%	19,395	19
Transmission and Distribution Mains (343)	341,240	1.30%	19,065	20
Fire Mains (344)	0			21
Services (345)	161,148	2.90%	7,465	22
Meters (346)	182,955	5.50%	25,142	23
Hydrants (348)	65,687	2.20%	3,553	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					73,062	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	73,062	
321					48,476	8
322					0	9
323					0	10
324					0	11
325					114,430	12
326					0	13
327					115	14
328					0	15
	0	0	0	0	163,021	
331					0	16
332					19,797	17
	0	0	0	0	19,797	
341					0	18
342					203,370	19
343	659				359,646	20
344					0	21
345	284	1,988	30		166,371	22
346	3,987				204,110	23
348	135				69,105	24

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	505	5.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>935,510</b>		<b>74,620</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	31,977	2.90%	22,155	<b>26</b>
Office Furniture and Equipment (391)	2,619	5.80%	1,199	<b>27</b>
Computer Equipment (391.1)	70,838	26.70%	26,047	<b>28</b>
Transportation Equipment (392)	85,526	13.30%	13,060	<b>29</b>
Stores Equipment (393)	0	5.80%		<b>30</b>
Tools, Shop and Garage Equipment (394)	24,903	5.80%	1,865	<b>31</b>
Laboratory Equipment (395)	1,722	5.80%	160	<b>32</b>
Power Operated Equipment (396)	107,876	7.50%	1,729	<b>33</b>
Communication Equipment (397)	(104)	15.00%	1,675	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	1,288	5.80%	213	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>326,645</b>		<b>68,103</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,496,908</b>		<b>163,850</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>1,496,908</b>		<b>163,850</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					505 25
	5,065	1,988	30	0	1,003,107
390					54,132 26
391					3,818 27
391.1					96,885 28
392					98,586 29
393					0 30
394					26,768 31
395					1,882 32
396					109,605 33
397					1,571 34
397.1					0 35
398					1,501 36
399					0 37
	0	0	0	0	394,748
	5,065	1,988	30	0	1,653,735
					0 38
	5,065	1,988	30	0	1,653,735

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)		2.90%	220	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>220</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)		3.20%	1,773	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)		4.40%	1,725	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<b>0</b>		<b>3,498</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	26,861	20
Fire Mains (344)				21
Services (345)		2.90%	10,682	22
Meters (346)				23
Hydrants (348)		2.20%	4,946	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					220	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	220	
321					1,773	8
322					0	9
323					0	10
324					0	11
325					1,725	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	3,498	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					0	19
343	928			199,473	225,406	20
344					0	21
345	400			94,200	104,482	22
346					0	23
348	190			38,398	43,154	24

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>42,489</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>46,207</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>46,207</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	1,518	0	0	332,071	373,042
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	1,518	0	0	332,071	376,760
					0 38
	1,518	0	0	332,071	376,760

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			49,400	<b>49,400</b>	1
February			46,000	<b>46,000</b>	2
March			50,800	<b>50,800</b>	3
April			47,400	<b>47,400</b>	4
May			52,500	<b>52,500</b>	5
June			61,200	<b>61,200</b>	6
July			70,100	<b>70,100</b>	7
August			85,020	<b>85,020</b>	8
September			79,800	<b>79,800</b>	9
October			54,300	<b>54,300</b>	10
November			46,271	<b>46,271</b>	11
December			48,190	<b>48,190</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>690,981</b>	<b>690,981</b>	
Less: Water sold				644,397	13
Volume pumped but not sold				<b>46,584</b>	14
Volume sold as a percent of volume pumped				<b>93%</b>	15
Volume used for water production, water quality and system maintenance				5,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				8,000	18
Total volume not sold but accounted for				<b>13,000</b>	19
Volume pumped but unaccounted for				<b>33,584</b>	20
Percent of water lost				<b>5%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,500	23
Date of maximum: 8/26/2003					24
Cause of maximum:					25
canning factories running-hot dry weather, lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				600	26
Date of minimum: 12/21/2003					27
Total KWH used for pumping for the year				732,478	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
POWER HOUSE	1	260	6	432,000	Yes	<b>1</b>
GRANITE AVENUE	2	250	6	403,200	Yes	<b>2</b>
MYRTLE	3	486	12	1,440,000	Yes	<b>3</b>
LUCKY	4	480	16	1,440,000	Yes	<b>4</b>
NISHAN	6	365	18	1,512,000	Yes	<b>5</b>
WELL #7	7	515	24	1,728,000	Yes	<b>6</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	GRANITE PUMP	LUCKY PUMP HOUSE	MYRTLE PUMP HOUSE	1
Location	101 GRANITE AVENUE	821 LUCKY STREET	433 MYRTLE STREET	2
Purpose	S	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	STA-RITE	LAYNE	LAYNE	5
Year Installed	1982	1966	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	285	715	500	8
Pump Motor or Standby Engine Mfr	STA-RITE	US	US	10
Year Installed	1982	1966	1956	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	75	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NISHAN PUMP HOUSE	POWER HOUSE	PRESSURE BOOSTER	14
Location	1700 EIGHTH STREET	S WEBB AVENUE	1301 NINETEENTH STREET	15
Purpose	P	S	B	16
Destination	R D	R D	R D	17
Pump Manufacturer	LAYNE	LAYNE	CORNELL	18
Year Installed	1990	1981	1994	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,060	310	50	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	CORNELL	23
Year Installed	1990	1981	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	25	15	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #7			1
Location	SARAH ROSE LANE			2
Purpose	P			3
Destination	R D			4
Pump Manufacturer	AMERICAN TURBINE			5
Year Installed	2003			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	AMERICAN			10
Year Installed	2003			11
Type	ELECTRIC			12
Horsepower	150			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				25
Horsepower				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	14TH. STREET	HIGHWAY H	REED. RD/ 8TH STREET	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1972	2001	1983	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	137	229	137	6
Total capacity in gallons (actual)	500,000	500,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## 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	WEBB WATER TOWER	WELL #7	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1939	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	137	40	6
Total capacity in gallons (actual)	200,000	500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	322	0	0	0	322	1
M	D	4.000	34,684	0	0	0	34,684	2
M	S	6.000	60	0	0	0	60	3
P	D	6.000	1,177	0	0	0	1,177	4
M	D	8.000	64,755	677	0	0	65,432	5
M	S	8.000	110	0	0	0	110	6
M	T	8.000	450	0	0	0	450	7
P	D	8.000	7,004	0	0	0	7,004	8
M	D	10.000	39,995	170	92	0	40,073	9
M	S	10.000	150	0	0	0	150	10
M	T	10.000	200	0	0	0	200	11
M	D	12.000	44,782	277	0	0	45,059	12
M	T	12.000	100	0	0	0	100	13
P	D	12.000	1,800	0	0	0	1,800	14
<b>Total Within Municipality</b>			<b>195,589</b>	<b>1,124</b>	<b>92</b>	<b>0</b>	<b>196,621</b>	
M	D	6.000	102,010	359	290	0	102,079	15
<b>Total Outside of Municipality</b>			<b>102,010</b>	<b>359</b>	<b>290</b>	<b>0</b>	<b>102,079</b>	
<b>Total Utility</b>			<b>297,599</b>	<b>1,483</b>	<b>382</b>	<b>0</b>	<b>298,700</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,878	3	7	0	1,874		1
M	1.000	765	19	1	0	783		2
M	1.250	38	0	0	0	38		3
M	1.500	55	0	0	0	55		4
M	2.000	102	0	0	0	102		5
M	3.000	5	0	0	0	5		6
M	4.000	14	0	0	0	14		7
M	6.000	43	0	0	0	43		8
M	8.000	8	0	0	0	8		9
M	10.000	2	0	0	0	2		10
<b>Total Utility</b>		<b>2,910</b>	<b>22</b>	<b>8</b>	<b>0</b>	<b>2,924</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,701	181	65	1	<b>2,818</b>	304	<b>1</b>
0.750	218	18	0	0	<b>236</b>	25	<b>2</b>
1.000	113	0	0	0	<b>113</b>	5	<b>3</b>
1.250	4	0	0	0	<b>4</b>	0	<b>4</b>
1.500	42	1	0	0	<b>43</b>	5	<b>5</b>
2.000	74	2	1	0	<b>75</b>	10	<b>6</b>
3.000	16	0	0	0	<b>16</b>	1	<b>7</b>
4.000	11	0	0	0	<b>11</b>	7	<b>8</b>
6.000	6	0	0	0	<b>6</b>	0	<b>9</b>
<b>Total:</b>	<b>3,185</b>	<b>202</b>	<b>66</b>	<b>1</b>	<b>3,322</b>	<b>357</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,506	207	1	10	0	94	<b>2,818</b>	<b>1</b>
0.750	169	44	4	4	0	15	<b>236</b>	<b>2</b>
1.000	34	58	7	6	0	8	<b>113</b>	<b>3</b>
1.250	0	4	0	0	0	0	<b>4</b>	<b>4</b>
1.500	1	33	2	3	0	4	<b>43</b>	<b>5</b>
2.000	0	42	9	17	0	7	<b>75</b>	<b>6</b>
3.000	0	4	4	4	0	4	<b>16</b>	<b>7</b>
4.000	0	2	4	3	0	2	<b>11</b>	<b>8</b>
6.000	0	2	3	0	0	1	<b>6</b>	<b>9</b>
<b>Total:</b>	<b>2,710</b>	<b>396</b>	<b>34</b>	<b>47</b>	<b>0</b>	<b>135</b>	<b>3,322</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	473	5	1		477	2
<b>Total Fire Hydrants</b>	<b>473</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>477</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	477
Number of distribution system valves end of year:	878
Number of distribution valves operated during year:	439

## WATER OPERATING SECTION FOOTNOTES

### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

672, MAINTENANCE OF DISTRIBUTION RESERVOIRS & STANDPIPES, INCREASED IN 2003 DUE TO PAINTING A WATER TOWER.

926, EMPLOYEE PENSIONS & BENEFITS DECREASED DUE TO FEWER HEALTH CLAIMS FOR WATER DEPARTMENT EMPLOYEES. THE UTILITY IS PARTIALLY SELF INSURED FOR HEALTH CLAIMS.

643, MISCELLANEOUS EXPENSES, CONSISTS OF WATER QUALITY EXPENSES.

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

#### General footnotes

310, LAND, CIAC ADJUSTMENT.

325, ELECTRIC PUMPING EQUIPMENT, CIAC ADJUSTMENT.

321, STRUCTURES & IMPROVEMENTS, CIAC ADJUSTMENT.

325, ELECTRIC PUMPING EQUIPMENT, CIAC ADJUSTMENT.

348, HYDRANTS, CIAC ADJUSTMENT.

343, MAINS, CIAC ADJUSTMENT.

345, SERVICES, CIAC ADJUSTMENT.

314, WELLS & SPRINGS, CIAC ADJUSTMENT.

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

#### General footnotes

343, MAINS, CIAC ADJUSTMENT.

314, WELLS & SPRINGS, CIAC ADJUSTMENT.

325, ELECTRIC PUMPING EQUIPMENT, CIAC ADJUSTMENT.

321, STRUCTURES & IMPROVEMENTS, CIAC ADJUSTMENT.

310, LAND, CIAC ADJUSTMENT.

348, HYDRANTS, CIAC ADJUSTMENT.

345, SERVICES, CIAC ADJUSTMENT.

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

#### General footnotes

349, OTHER DISTRIBUTION PLANT, OVER DEPRECIATED BY \$24.

396, POWER OPERATED EQUIPMENT, LOOKS LIKE ROUNDING DIFFERENCE.

### Water Mains (Page W-21)

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

343, MAINS, FINANCED BY UTILITY.

### Water Services (Page W-22)

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

345, SERVICES, FINANCED BY UTILITY.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

#### General footnotes

6" meters were not tested in 2003 but will be tested in 2004 and annually thereafter.

#### Explain all reported adjustments.

346, METERS, ADJUST TO COUNT.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	13,082,345	12,544,352	1
<b>Total Sales of Electricity</b>	<b>13,082,345</b>	<b>12,544,352</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	11,675	10,032	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	45,888	24,577	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	6,680	2,926	7
<b>Total Other Operating Revenues</b>	<b>64,243</b>	<b>37,535</b>	
<b>Total Operating Revenues</b>	<b>13,146,588</b>	<b>12,581,887</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	10,602,100	10,068,140	8
Transmission Expenses (560-573)	20,395	9,458	9
Distribution Expenses (580-598)	360,449	375,197	10
Customer Accounts Expenses (901-905)	169,887	159,229	11
Sales Expenses (911-916)	4,140	(16,667)	12
Administrative and General Expenses (920-932)	483,094	497,343	13
<b>Total Operation and Maintenance Expenses</b>	<b>11,640,065</b>	<b>11,092,700</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	529,678	574,815	14
Amortization Expense (404-407)		0	15
Taxes (408)	353,237	323,557	16
<b>Total Other Expenses</b>	<b>882,915</b>	<b>898,372</b>	
<b>Total Operating Expenses</b>	<b>12,522,980</b>	<b>11,991,072</b>	
<b>NET OPERATING INCOME</b>	<b>623,608</b>	<b>590,815</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	11,675	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>11,675</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACT RENTAL 2002	7,558	5
POLE CONTACT RENTAL 2003	17,089	6
TRANSFORMER RENT CHARGED TO WPPI	16,741	7
RENT CHARGED TO CONNECT REEDSBURG	4,500	8
<b>Total Rent from Electric Property (454)</b>	<b>45,888</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		9
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX REVENUES	6,680	10
<b>Total Other Electric Revenues (456)</b>	<b>6,680</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)		0	<b>28</b>
Rents (550)		0	<b>29</b>
Maintenance Supervision and Engineering (551)		0	<b>30</b>
Maintenance of Structures (552)		0	<b>31</b>
Maintenance of Generating and Electric Plant (553)		0	<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	10,602,100	10,068,140	<b>34</b>
System Control and Load Dispatching (556)		0	<b>35</b>
Other Expenses (557)		0	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>10,602,100</b>	<b>10,068,140</b>	
<b>Total Power Production Expenses</b>	<b>10,602,100</b>	<b>10,068,140</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	3,885	3,601	<b>37</b>
Load Dispatching (561)		0	<b>38</b>
Station Expenses (562)	8,400	5,351	<b>39</b>
Overhead Line Expenses (563)		0	<b>40</b>
Underground Line Expenses (564)		0	<b>41</b>
Miscellaneous Transmission Expenses (566)		0	<b>42</b>
Rents (567)		0	<b>43</b>
Maintenance Supervision and Engineering (568)		39	<b>44</b>
Maintenance of Structures (569)		0	<b>45</b>
Maintenance of Station Equipment (570)	3,023	0	<b>46</b>
Maintenance of Overhead Lines (571)	4,977	467	<b>47</b>
Maintenance of Underground Lines (572)	110	0	<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)		0	<b>49</b>
<b>Total Transmission Expenses</b>	<b>20,395</b>	<b>9,458</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	37,163	34,477	<b>50</b>

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	51
Station Expenses (582)	24,945	18,773	52
Overhead Line Expenses (583)		2,545	53
Underground Line Expenses (584)	27,717	24,723	54
Street Lighting and Signal System Expenses (585)		0	55
Meter Expenses (586)	30,177	18,440	56
Customer Installations Expenses (587)	40	0	57
Miscellaneous Distribution Expenses (588)	107,882	118,032	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	23,308	21,607	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	13,133	9,255	62
Maintenance of Overhead Lines (593)	58,259	85,166	63
Maintenance of Underground Lines (594)	1,211	2,562	64
Maintenance of Line Transformers (595)	8,757	12,205	65
Maintenance of Street Lighting and Signal Systems (596)	24,132	23,534	66
Maintenance of Meters (597)	3,725	3,878	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>360,449</b>	<b>375,197</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	13,434	12,496	69
Meter Reading Expenses (902)	20,112	20,387	70
Customer Records and Collection Expenses (903)	138,642	129,101	71
Uncollectible Accounts (904)	(2,392)	(2,755)	72
Miscellaneous Customer Accounts Expenses (905)	91	0	73
<b>Total Customer Accounts Expenses</b>	<b>169,887</b>	<b>159,229</b>	
<b>SALES EXPENSES</b>			
Supervision (911)	3,365	0	74
Demonstrating and Selling Expenses (912)	14	0	75
Advertising Expenses (913)	761	0	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		(16,667)	<b>77</b>
<b>Total Sales Expenses</b>	<b>4,140</b>	<b>(16,667)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	64,094	56,817	<b>78</b>
Office Supplies and Expenses (921)	70,801	63,531	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>80</b>
Outside Services Employed (923)	67,601	121,251	<b>81</b>
Property Insurance (924)	17,170	18,557	<b>82</b>
Injuries and Damages (925)	13,868	10,532	<b>83</b>
Employee Pensions and Benefits (926)	219,366	159,611	<b>84</b>
Regulatory Commission Expenses (928)	6,589	4,708	<b>85</b>
Duplicate Charges -- Credit (929)		0	<b>86</b>
Miscellaneous General Expenses (930)	23,605	50,284	<b>87</b>
Rents (931)		0	<b>88</b>
Maintenance of General Plant (932)		12,052	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>483,094</b>	<b>497,343</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>11,640,065</b>	<b>11,092,700</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		296,665	273,673	1
Social Security		39,872	35,779	2
Wisconsin Gross Receipts Tax		1,512	1,167	3
PSC Remainder Assessment		15,188	12,938	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>353,237</u></b>	<b><u>323,557</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.236460				3
County tax rate	mills		5.652030				4
Local tax rate	mills		9.637580				5
School tax rate	mills		10.072250				6
Voc. school tax rate	mills		1.611600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.209920</b>				<b>10</b>
Less: state credit	mills		1.235120				11
<b>Net tax rate</b>	mills		<b>25.974800</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.637580</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.683850</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.321430</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.209920</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.783590</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.974800</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.353602</b>				<b>21</b>
Utility Plant, Jan. 1	\$	16,744,546	16,744,546				22
Materials & Supplies	\$	506,869	506,869				23
<b>Subtotal</b>	\$	<b>17,251,415</b>	<b>17,251,415</b>				<b>24</b>
Less: Plant Outside Limits	\$	18,540	18,540				25
<b>Taxable Assets</b>	\$	<b>17,232,875</b>	<b>17,232,875</b>				<b>26</b>
Assessment Ratio	dec.		0.845800				27
<b>Assessed Value</b>	\$	<b>14,575,566</b>	<b>14,575,566</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.353602</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>296,665</b>	<b>296,665</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	214,312					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>296,665</b>					<b>34</b>

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	1,290		25
Structures and Improvements (352)	12,841		26
Station Equipment (353)	232,754		27
Towers and Fixtures (354)	132,727		28
Poles and Fixtures (355)	176,065		29
Overhead Conductors and Devices (356)	134,267		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>689,944</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	26,244		34
Structures and Improvements (361)	57,448	1,390	35
Station Equipment (362)	2,697,824		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	901,232	10,631	38
Overhead Conductors and Devices (365)	1,104,423	49,836	39
Underground Conduit (366)	224,570	40,328	40
Underground Conductors and Devices (367)	3,250,545	701,913	41
Line Transformers (368)	1,938,701	242,857	42
Services (369)	872,750	130,834	43
Meters (370)	597,329	76,797	44
Installations on Customers' Premises (371)	7,852		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	690,483	71,416	47
<b>Total Distribution Plant</b>	<b>12,369,401</b>	<b>1,326,002</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	126,360		48
Structures and Improvements (390)	2,292,042	2,624	49
Office Furniture and Equipment (391)	93,488	12,899	50
Computer Equipment (391.1)	236,279	19,840	51
Transportation Equipment (392)	147,923	52,747	52
Stores Equipment (393)	8,616	3,961	53
Tools, Shop and Garage Equipment (394)	77,194	8,077	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			1,290 25
Structures and Improvements (352)			12,841 26
Station Equipment (353)			232,754 27
Towers and Fixtures (354)			132,727 28
Poles and Fixtures (355)			176,065 29
Overhead Conductors and Devices (356)			134,267 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>689,944</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			26,244 34
Structures and Improvements (361)			58,838 35
Station Equipment (362)			2,697,824 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,371	(303,557)	606,935 38
Overhead Conductors and Devices (365)	3,075	(371,997)	779,187 39
Underground Conduit (366)	254		264,644 40
Underground Conductors and Devices (367)	3,701	(1,094,863)	2,853,894 41
Line Transformers (368)	107,532		2,074,026 42
Services (369)	7,705	(293,964)	701,915 43
Meters (370)	1,185		672,941 44
Installations on Customers' Premises (371)			7,852 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	733		761,166 47
<b>Total Distribution Plant</b>	<b>125,556</b>	<b>(2,064,381)</b>	<b>11,505,466</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			126,360 48
Structures and Improvements (390)			2,294,666 49
Office Furniture and Equipment (391)			106,387 50
Computer Equipment (391.1)	399		255,720 51
Transportation Equipment (392)	11,072		189,598 52
Stores Equipment (393)			12,577 53
Tools, Shop and Garage Equipment (394)	283		84,988 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	22,231	14,760	<b>55</b>
Power Operated Equipment (396)	270,949	58,968	<b>56</b>
Communication Equipment (397)	51,796	19,662	<b>57</b>
Miscellaneous Equipment (398)	0		<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>3,326,878</b>	<b>193,538</b>	
<b>Total utility plant in service directly assignable</b>	<b>16,386,223</b>	<b>1,519,540</b>	
 Common Utility Plant Allocated to Electric Department	 0		 <b>60</b>
 <b>Total utility plant in service</b>	 <b>16,386,223</b>	 <b>1,519,540</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			36,991 55
Power Operated Equipment (396)	56,000		273,917 56
Communication Equipment (397)			71,458 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>67,754</b>	<b>0</b>	<b>3,452,662</b>
<b>Total utility plant in service directly assignable</b>	<b>193,310</b>	<b>(2,064,381)</b>	<b>15,648,072</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>193,310</b>	<b>(2,064,381)</b>	<b>15,648,072</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)		466	38
Overhead Conductors and Devices (365)		19,884	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)		42,449	41
Line Transformers (368)		31,887	42
Services (369)		13,041	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)		6,036	47
<b>Total Distribution Plant</b>	<b>0</b>	<b>113,763</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	696	303,557	<b>303,327 38</b>
Overhead Conductors and Devices (365)	1,562	371,997	<b>390,319 39</b>
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	1,880	1,094,863	<b>1,135,432 41</b>
Line Transformers (368)			<b>31,887 42</b>
Services (369)	3,913	293,964	<b>303,092 43</b>
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)			<b>6,036 47</b>
<b>Total Distribution Plant</b>	<b>8,051</b>	<b>2,064,381</b>	<b>2,170,093</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>113,763</u>
Common Utility Plant Allocated to Electric Department		60
<b>Total utility plant in service</b>	<u>0</u>	<u>113,763</u>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>8,051</u>	<u>2,064,381</u>	<u>2,170,093</u>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<u>8,051</u>	<u>2,064,381</u>	<u>2,170,093</u>

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	4,751	3.00%	385	19
Station Equipment (353)	102,773	3.30%	7,681	20
Towers and Fixtures (354)	53,393	2.80%	3,716	21
Poles and Fixtures (355)	110,565	2.80%	4,930	22
Overhead Conductors and Devices (356)	56,235	3.20%	4,297	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					5,136 19
353					110,454 20
354					57,109 21
355					115,495 22
356					60,532 23
357					0 24
358					0 25

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>327,717</b>		<b>21,009</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	18,542	3.00%	1,744	27
Station Equipment (362)	1,109,415	3.20%	86,332	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	467,916	3.90%	23,489	30
Overhead Conductors and Devices (365)	479,712	3.10%	23,430	31
Underground Conduit (366)	35,238	2.00%	4,892	32
Underground Conductors and Devices (367)	920,874	3.30%	82,744	33
Line Transformers (368)	656,477	3.30%	66,210	34
Services (369)	305,921	4.10%	26,254	35
Meters (370)	207,354	5.00%	31,757	36
Installations on Customers' Premises (371)	8,292	5.60%		37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	268,419	5.10%	37,017	39
<b>Total Distribution Plant</b>	<b>4,478,160</b>		<b>383,869</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	85,195	2.50%	57,335	40
Office Furniture and Equipment (391)	58,967	6.30%	6,296	41
Computer Equipment (391.1)	114,323	20.00%	49,200	42
Transportation Equipment (392)	145,758	15.00%	25,314	43
Stores Equipment (393)	3,485	4.00%	424	44
Tools, Shop and Garage Equipment (394)	38,739	6.70%	5,433	45
Laboratory Equipment (395)	8,898	6.70%	1,983	46
Power Operated Equipment (396)	199,690	12.50%	26,300	47
Communication Equipment (397)	10,884	6.70%	4,129	48
Miscellaneous Equipment (398)	0	5.00%		49
Other Tangible Property (399)	0	6.70%		50
<b>Total General Plant</b>	<b>665,939</b>		<b>176,414</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,471,816</b>		<b>581,292</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>348,726</b>
361					20,286 27
362					1,195,747 28
363					0 29
364	1,371		3,246		493,280 30
365	3,075	2,346	1,089		498,810 31
366	254				39,876 32
367	3,701		3,402		1,003,319 33
368	107,532		4,985		620,140 34
369	7,705	3,706	3,537		324,301 35
370	1,185				237,926 36
371					8,292 37
372					0 38
373	733		3,708		308,411 39
	<b>125,556</b>	<b>6,052</b>	<b>19,967</b>	<b>0</b>	<b>4,750,388</b>
390					142,530 40
391					65,263 41
391.1	399				163,124 42
392	11,072		2,290		162,290 43
393					3,909 44
394	283		55		43,944 45
395					10,881 46
396	56,000		44,800		214,790 47
397					15,013 48
398					0 49
399					0 50
	<b>67,754</b>	<b>0</b>	<b>47,145</b>	<b>0</b>	<b>821,744</b>
	<b>193,310</b>	<b>6,052</b>	<b>67,112</b>	<b>0</b>	<b>5,920,858</b>

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>5,471,816</u></u>		<u><u>581,292</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>193,310</u>	<u>6,052</u>	<u>67,112</u>	<u>0</u>	<u>5,920,858</u>

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

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

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

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

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)				26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)		3.90%	11,848	30
Overhead Conductors and Devices (365)		3.10%	11,840	31
Underground Conduit (366)				32
Underground Conductors and Devices (367)		3.30%	36,833	33
Line Transformers (368)		3.30%	526	34
Services (369)		4.10%	12,320	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)		5.10%	154	39
<b>Total Distribution Plant</b>	<u>0</u>		<u>73,521</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
<b>Total General Plant</b>	<u>0</u>		<u>0</u>	
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>73,521</u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364	696			154,428	165,580 30
365	1,562	1,191	553	158,322	167,962 31
366					0 32
367	1,880		1,727	303,920	340,600 33
368					526 34
369	3,913	2,782	2,697	100,964	109,286 35
370					0 36
371					0 37
372					0 38
373					154 39
	8,051	3,973	4,977	717,634	784,108
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	8,051	3,973	4,977	717,634	784,108

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>73,521</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	8,051	3,973	4,977	717,634	784,108

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)		55.31	1
7.2/12.5 kV (12kV)	1.00	20.39	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	3.00	3.00	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV		3.67	10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	3	11
Nonfarm	52	12
<b>Total</b>	<b>55</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>55</b>	<b>14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	41,009	Friday	01/24/2003	08:00	22,332	1
February	02	40,232	Wednesday	02/05/2003	13:00	20,453	2
March	03	39,010	Tuesday	03/04/2003	11:00	21,274	3
April	04	38,027	Thursday	04/03/2003	08:00	19,804	4
May	05	37,493	Thursday	05/29/2003	13:00	19,781	5
June	06	41,572	Wednesday	06/25/2003	13:00	19,741	6
July	07	41,374	Monday	07/07/2003	15:00	21,421	7
August	08	45,020	Thursday	08/21/2003	14:00	22,578	8
September	09	41,336	Monday	09/08/2003	13:00	21,642	9
October	10	37,439	Wednesday	10/29/2003	11:00	21,389	10
November	11	38,082	Monday	11/10/2003	12:00	19,387	11
December	12	39,641	Thursday	12/11/2003	18:00	21,463	12
<b>Total</b>		<b>480,235</b>				<b>251,265</b>	
<b>System Name REEDSBURG UTILITY COMMISSION</b>							

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

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

**System Name** REEDSBURG UTILITY COMMISSION

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	251,265	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>251,265</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	243,374	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	395	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	9	22
<b>Total Used by Company</b>	<b>404</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>243,778</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	7,487	27
<b>Total Energy Losses</b>	<b>7,487</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.9797%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>251,265</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	3,879	35,235	1
<b>Total Sales for Residential Sales</b>		<b>3,879</b>	<b>35,235</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	33	8,520	2
LARGE POWER	CP-2	26	44,301	3
INDUSTRIAL	CP-3	4	27,390	4
LARGE INDUSTRIAL	CP-4	1	110,590	5
COMMERCIAL & WHOLESALE	GS-1	574	16,358	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>638</b>	<b>207,159</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTS	MS-1	1	945	7
DUSK TO DAWN	MS-2	55	35	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>56</b>	<b>980</b>	
<b>Sales for Resale</b>				
INTERDEPARTMENTAL	GS-1	1	1,372	9
<b>Total Sales for Sales for Resale</b>		<b>1</b>	<b>1,372</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>4,574</b>	<b>244,746</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		2,327,654	79,358	<b>2,407,012</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>2,327,654</b>	<b>79,358</b>	<b>2,407,012</b>	
29,130	36,307	511,642	19,844	<b>531,486</b>	<b>2</b>
114,272	142,651	2,316,529	108,220	<b>2,424,749</b>	<b>3</b>
65,971	82,643	1,354,490	66,531	<b>1,421,021</b>	<b>4</b>
220,898	258,114	4,718,199	257,557	<b>4,975,756</b>	<b>5</b>
		1,069,507	37,814	<b>1,107,321</b>	<b>6</b>
<b>430,271</b>	<b>519,715</b>	<b>9,970,367</b>	<b>489,966</b>	<b>10,460,333</b>	
		120,757	1,904	<b>122,661</b>	<b>7</b>
		5,229	80	<b>5,309</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>125,986</b>	<b>1,984</b>	<b>127,970</b>	
		83,737	3,293	<b>87,030</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>83,737</b>	<b>3,293</b>	<b>87,030</b>	
<b>430,271</b>	<b>519,715</b>	<b>12,507,744</b>	<b>574,601</b>	<b>13,082,345</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	UTILITY SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	ALLIANT SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	480,235				6
Average load factor	71.6724%				7
Total Cost of Purchased Power	10,602,100				8
Average cost per kWh	0.0422				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	11,182	11,150			12
February	10,099	10,354			13
March	10,306	10,968			14
April	10,143	9,661			15
May	9,742	10,040			16
June	10,073	9,667			17
July	10,929	10,492			18
August	11,185	11,392			19
September	10,707	10,935			20
October	10,982	10,407			21
November	9,133	10,254			22
December	10,510	10,952			23
<b>Total kWh (000)</b>	<b>124,991</b>	<b>126,272</b>			24
					25
					26
					27
	<b>(d)</b>		<b>(e)</b>		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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	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
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
<b>Load Factor</b>	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	0	16
Monthly Net Generation --- kWh (000):	0	17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)					4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
<b>Load Factor</b>					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>					16
Monthly Net Generation --- kWh (000):					17
January					17
February					18
March					19
April					20
May					21
June					22
July					23
August					24
September					25
October					26
November					27
December					28
<b>Total kWh (000)</b>	<b>0</b>				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)					53
					54

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

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

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)		(l)
Name of Substation	NORTH	WASHBRN				12
Voltage--High Side	69,000	69,000				13
Voltage--Low Side	12,470	4,160				14
Num. of Main Transformers in Operation	1	1				15
Capacity of Transformers in kVA	10,000	5,000				16
Number of Spare Transformers on Hand	0	0				17
15-Minute Maximum Demand in kW						18
Dt and Hr of Such Maximum Demand						19
Kwh Output						20

### SUBSTATION EQUIPMENT (continued)

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

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,638	1,190	141,325	1
Acquired during year	269	249	48,033	2
<b>Total</b>	<b>4,907</b>	<b>1,439</b>	<b>189,358</b>	<b>3</b>
Retired during year	35	176	11,338	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>4,872</b>	<b>1,263</b>	<b>178,020</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	4,473	975	138,903	8
In utility's use	28	19	1,243	9
Inactive transformers on system				10
Locked meters on customers' premises	37			11
In stock	334	269	37,874	12
<b>Total end of year</b>	<b>4,872</b>	<b>1,263</b>	<b>178,020</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	65	63,149	1
Sodium Vapor	100	9	4,942	2
Sodium Vapor	150	152	123,915	3
Sodium Vapor	400	42	83,382	4
<b>Total</b>		<b>268</b>	<b>275,388</b>	
<b>Ornamental</b>				
Incandescent	300	4	5,069	5
Mercury Vapor	175	9	8,744	6
Sodium Vapor	70	148	62,515	7
Sodium Vapor	150	33	26,902	8
Sodium Vapor	250	43	45,408	9
Sodium Vapor	300	99	161,416	10
Sodium Vapor	400	128	254,116	11
Sodium Vapor	800	10	39,706	12
<b>Total</b>		<b>474</b>	<b>603,876</b>	
<b>Other</b>				
NONE		0		13
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

#### General footnotes

586, METER EXPENSES, MORE LABOR AND MATERIAL TESTING METERS & CHECKING OPERATION OF METERS.

593, MAINTENANCE FO LINES, LESS THAT NORMAL IN 2003 BECAUSE UTILITY WAS DOING MAJOR CONSTRUCTION PROJECTS.

932, MAINTENANCE OF GENERAL PLANT, WAS USED AS CLEARING ACCOUNT IN 2003.

930, MISCELLANEOUS GENERAL EXPENSES, WAS ABNORMALLY HIGH IN 2002 DUE TO MOVING INTO NEW OFFICE FACILITIES.

926, EMPLOYEE PENSIONS & BENEFITS INCREASED DUE TO HEALTH CLAIMS FOR ELECTRIC DEPARTMENT EMPLOYEES. THE UTILITY IS PARTIALLY SELF INSURED FOR HEALTH CLAIMS.

916, SALES EXPENSE, CREDIT WAS NOT APPLICABLE TO 2003 AS REVERSED AMORTIZATION OF DEMAND SIDE MANAGEMENT EXPENSES STOPPED IN 2002.

923, OUTSIDE SERVICES EMPLOYED, DECREASED AS OUTSIDE CONSULTANTS USED LESS IN 2003.

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

#### General footnotes

369, SERVICES, CIAC ADJUSTMENT.

367, UNDERGROUND CONDUCTORS & DEV., CIAC ADJUSTMENT.

365, OVERHEAD COND. & DEV., CIAC ADJUSTMENT.

364, POLES, TOWERS & FIXTURES, CIAC ADJUSTMENT.

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

#### General footnotes

369, SERVICES, CIAC ADJUSTMENT.

367, UNDERGROUND CONDUCTORS & DEV., CIAC ADJUSTMENT.

365, OVERHEAD COND. & DEV., CIAC ADJUSTMENT.

364, POLES, TOWERS & FIXTURES, CIAC ADJUSTMENT.

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

#### General footnotes

371, INSTALLATION ON CUSTOMER'S PREMISES, IS OVER DEPRECIATED BY \$440.

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