



3013 (02-09-04)

ANNUAL REPORT

OF

Name: RIVER FALLS MUNICIPAL UTILITY

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

For the Year Ended: DECEMBER 31, 2003

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIVER FALLS MUNICIPAL UTILITY

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

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR CARL H. GAULKE

Title: GENERAL MANAGER

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: cgaulk@wppisys.org

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: JAMES DIECK

Title: COMMISSION PRESIDENT

Office Address:

904 FALCON DRIVE
RIVER FALLS, WI 54022

Telephone: (715) 425 - 1144

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VICKI HELLENBRAND

Title: PARTNER

Office Address: VIRCHOW, KRAUSE, AND COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7389

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

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

Period covered by most recent audit: 12/31/2003

Names and titles of utility management including manager or superintendent:

Name: CARRIE FISHER

Title: OFFICE MANAGER

Office Address:

125 EAST ELM STREET

RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: cfisher@wppisys.org

Name: MARK FREEBORN

Title: ELECTRIC GENERATION AND DISTRIBUTION ENGINEER

Office Address:

125 EAST ELM STREET

RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: mfreeborn@wppisys.org

Name: MR CARL GAULKE

Title: GENERAL MANAGER

Office Address:

125 EAST ELM STREET

RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217

E-mail Address: cgaulke@wppisys.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DON GUTTING

Title: WWTP SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906 EXT

Fax Number: (715) 425 - 7217

E-mail Address: RFWWTF@SBCGLOBAL.NET

Name: MR MIKE BRANIGAN

Title: WATER WORKS SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

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

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,033,404	9,797,865	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,406,276	7,026,057	2
Depreciation Expense (403)	799,435	894,662	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	609,312	601,253	5
Total Operating Expenses	8,815,023	8,521,972	
Net Operating Income	1,218,381	1,275,893	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,218,381	1,275,893	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	104,044	98,715	10
Miscellaneous Nonoperating Income (421)	574,023	0	11
Total Other Income	678,067	98,715	
Total Income	1,896,448	1,374,608	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	145,454	172	13
Total Miscellaneous Income Deductions	145,454	172	
Income Before Interest Charges	1,750,994	1,374,436	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	370,291	274,625	14
Amortization of Debt Discount and Expense (428)	15,808	12,822	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	584	771	18
Interest Charged to Construction--Cr. (432)	84,540	11,989	19
Total Interest Charges	302,143	276,229	
Net Income	1,448,851	1,098,207	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,329,656	11,231,449	20
Balance Transferred from Income (433)	1,448,851	1,098,207	21
Miscellaneous Credits to Surplus (434)	5,644,146	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	19,422,653	12,329,656	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	10,033,404		10,033,404	1
Total (Acct. 400):	10,033,404	0	10,033,404	
Operation and Maintenance Expense (401-402):				
Derived	7,406,276		7,406,276	2
Total (Acct. 401-402):	7,406,276	0	7,406,276	
Depreciation Expense (403):				
Derived	799,435		799,435	3
Total (Acct. 403):	799,435	0	799,435	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	609,312		609,312	5
Total (Acct. 408):	609,312	0	609,312	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,218,381	0	1,218,381	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST EARNED ON INVESTMENTS AND SPECIAL FU	104,044	0	104,044 11
Total (Acct. 419):	104,044	0	104,044
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	538,918	538,918 12
Contributed Plant - Electric	██████████	35,105	35,105 13
NONE	0	0	0 14
Total (Acct. 421):	0	574,023	574,023
TOTAL OTHER INCOME:	104,044	574,023	678,067

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	76,477	76,477 16
Depreciation Expense on Contributed Plant - Electric	██████████	66,016	66,016 17
MEUW LEGISLATIVE & REGULATORY MEMBER DUES	2,961	0	2,961 18
Total (Acct. 426):	2,961	142,493	145,454
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	2,961	142,493	145,454

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	370,291	██████████	370,291 19
Total (Acct. 427):	370,291	0	370,291
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF REVENUE BONDS DEBT DISCOUNT	15,808	██████████	15,808 20
Total (Acct. 428):	15,808	0	15,808
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	584		584 23
Total (Acct. 431):	584	0	584
Interest Charged to Construction--Cr. (432):			
INTEREST CHARGED TO NORTH SUBSTATION CONSTR	84,540		84,540 24
Total (Acct. 432):	84,540	0	84,540
TOTAL INTEREST CHARGES:	302,143	0	302,143
NET INCOME:	1,017,321	431,530	1,448,851
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	12,329,656	0	12,329,656 25
Total (Acct. 216):	12,329,656	0	12,329,656
Balance Transferred from Income (433):			
Derived	1,017,321	431,530	1,448,851 26
Total (Acct. 433):	1,017,321	431,530	1,448,851
Miscellaneous Credits to Surplus (434):			
ELIMINATE ACCOUNT 271	0	5,807,889	5,807,889 27
RECORD UNFUNDED PENSION LIABILITY	(163,743)	0	(163,743) 28
Total (Acct. 434):	(163,743)	5,807,889	5,644,146
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	13,183,234	6,239,419	19,422,653

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,186,994	8,846,410	0	0	10,033,404	1
Less: interdepartmental sales	1,201		0	0	1,201	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,185,793	8,846,410	0	0	10,032,203	

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	264,134	44,198	308,332	1
Electric operating expenses	813,385	136,105	949,490	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	9,085	1,520	10,605	8
Electric utility plant accounts	112,663	18,852	131,515	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	1,198	201	1,399	13
Accum. prov. for depreciation of electric plant	4,466	747	5,213	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	201,623	(201,623)	0	18
All other accounts			0	19
Total Payroll	1,406,554	0	1,406,554	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	36,111,295	31,947,339	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	12,276,883	10,096,496	2
Net Utility Plant	23,834,412	21,850,843	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	23,834,412	21,850,843	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	738,788	802,668	7
Other Investments (124)	49,220	9,137	8
Special Funds (125-128)	1,581,916	3,480,179	9
Total Other Property and Investments	2,369,924	4,291,984	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	999,522	750,814	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	250	250	12
Temporary Cash Investments (136)	1,132,528	1,067,083	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	876,060	826,449	15
Other Accounts Receivable (143)	73,248	212,830	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	6,714	8,733	18
Materials and Supplies (151-163)	362,113	286,556	19
Prepayments (165)	74,300	58,190	20
Interest and Dividends Receivable (171)	4,336	4,400	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,529,071	3,215,305	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	152,727	168,535	24
Other Deferred Debits (182-186)	16,240	16,240	25
Total Deferred Debits	168,967	184,775	
Total Assets and Other Debits	29,902,374	29,542,907	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	500,109	300,000	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	19,422,653	12,329,656	28
Total Proprietary Capital	19,922,762	12,629,656	
LONG-TERM DEBT			
Bonds (221-222)	7,349,287	7,907,979	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	1,345,732	414,270	31
Total Long-Term Debt	8,695,019	8,322,249	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	838,220	1,051,391	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	27,567	15,818	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	80,671	71,849	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	11,361	10,575	40
Miscellaneous Current and Accrued Liabilities (242)	251,509	225,744	41
Total Current and Accrued Liabilities	1,209,328	1,375,377	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	49,139		43
Other Deferred Credits (253)	26,126	103,490	44
Total Deferred Credits	75,265	103,490	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	7,112,135	49
Total Liabilities and Other Credits	29,902,374	29,542,907	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	10,027,204	0	0	21,920,135	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,212,660	0	0	20,071,926	2
Utility Plant in Service - Contributed Plant (101.2)	5,979,098	0	0	1,881,317	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)	84,961			2,881,333	9
Total Utility Plant	11,276,719	0	0	24,834,576	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,819,384	0	0	9,047,345	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	660,519	0	0	749,635	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,479,903	0	0	9,796,980	
Net Utility Plant	8,796,816	0	0	15,037,596	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,716,657	8,379,839			10,096,496	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	110,330	689,105			799,435	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	21,027				21,027	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing Account	5,924	58,804			64,728	9
Salvage	96	472			568	10
Other credits (specify):						11
					0	12
Total credits	137,377	748,381	0	0	885,758	13
Debits during year						14
Book cost of plant retired	27,446	73,523			100,969	15
Cost of removal	7,202	7,352			14,554	16
Other debits (specify):						17
					0	18
Total debits	34,648	80,875	0	0	115,523	19
Balance end of year (111.1)	1,819,386	9,047,345	0	0	10,866,731	20

**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)	
Balance first of year (111.2)	0	0			0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	76,477	66,016			142,493	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	19	58			77	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	610,219	694,028			1,304,247	10
Total credits	686,715	760,102	0	0	1,446,817	11
Debits during year						12
Book cost of plant retired	5,703	8,711			14,414	13
Cost of removal	20,493	1,756			22,249	14
Other debits (specify):						15
					0	16
Total debits	26,196	10,467	0	0	36,663	17
Balance end of year (111.2)	660,519	749,635	0	0	1,410,154	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	15,165				15,165	14,718	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			336,376		336,376	260,854	3
Total Electric Utility					351,541	275,572	

Account	Total End of Year	Amount Prior Year	
Electric utility total	351,541	275,572	1
Water utility (154)	10,572	10,984	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	362,113	286,556	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC MORTGAGE REVENUE BOND 1994	2,832	428	16,264	1
ELECTRIC MORTGAGE REVENUE BOND 1998	5,435	428	52,535	2
ELECTRIC MORTGAGE REVENUE BOND 2002	5,744	428	78,986	3
WATER WORKS MORTGAGE REVENUE BOND 1991	1,797	428	4,942	4
Total			152,727	
Unamortized premium on debt (251)				
NONE			0	5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	300,000	1
Changes during year (explain):		
CITY FINANCED WHITETAIL RIDGE INDUSTRIAL PARK	163,738	2
CITY FINANCED INDUSTRIAL PARK T.I.F. MONEY	33,849	3
MISCELLANEOUS	2,522	4
Balance end of year	500,109	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER WORKS MORTG. REVENUE BONDS	05/14/1991	10/01/2006	7.00%	225,000	1
ELECTRIC MORTG. REVENUE BONDS 1994	04/05/1994	10/01/2009	6.00%	580,000	2
ELECTRIC MORTG. REVENUE BOND, 1998	06/23/1998	10/01/2013	4.45%	3,325,000	3
DUE TO MUNICIPALITY ASSESSMENT	12/01/2001	12/01/2011	4.26%	84,287	4
ELECTRIC MORT REVENUE BOND 2002	11/01/2002	10/01/2017	3.09%	3,135,000	5
Total Bonds (Account 221):				7,349,287	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 7,349,287

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
ELECTRIC REVENUE NOTE 2000	03/27/2000	03/27/2005	5.44%	137,569	1
ELECTRIC UNFUNDED PENSION DEBT	12/31/2003	02/01/2013	5.03%	129,258	2
WATER LOAN (2) 2003	12/28/2003	12/28/2010	3.73%	167,000	3
WATER LOAN 2003	03/10/2003	02/10/2013	4.60%	746,650	4
WATER UNFUNDED PENSION DEBT	12/31/2003	02/01/2013	5.03%	34,485	5
ADVANCE FROM ELECTRIC UTILITY TO WATER	12/01/1997	12/01/2006	5.00%	130,770	6
Total for Account 224				1,345,732	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	170,645	2
Charged electric department expense	438,667	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	609,312	
Taxes paid during year:		
County, state and local taxes	490,318	6
Social Security taxes	93,806	7
PSC Remainder Assessment	12,120	8
Other (explain):		
WI GROSS RECEIPT TAX	13,068	9
Total payments and other debits	609,312	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
WATER WORKS MORTGAGE REVENUE 1991	4,890	18,488	19,560	3,818	2
ELECTRIC MORTGAGE REVENUE BOND 1994	8,942	34,750	35,770	7,922	3
ELECTRIC MORTGAGE REVENUE BONDS 1998	39,289	154,735	157,155	36,869	4
ELECTRIC MORTGAGE REVENUE BONDS 2002	18,728	103,247	96,564	25,411	5
DUE TO MUNICIPALITY	0	3,961	3,961	0	6
Subtotal	71,849	315,181	313,010	74,020	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ELECTRIC LOAN 2000	0	10,725	10,725	0	8
WATER/SEWER ADVANCE FROM ELECTRIC	0	7,784	7,784	0	9
WATER LOAN 2003		29,950	29,950	0	10
ELECTRIC UNFUNDED PENSION		5,250	0	5,250	11
WATER UNFUNDED PENSION		1,401	0	1,401	12
Subtotal	0	55,110	48,459	6,651	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	584	584	0	13
Subtotal	0	584	584	0	
Total	71,849	370,875	362,053	80,671	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCES TO WATER AND SEWER UTILITY	738,788	1
Total (Acct. 123):	738,788	
Other Investments (124):		
IMPACT FEES	49,220	2
Total (Acct. 124):	49,220	
Sinking Funds (125):		
ELECTRIC SYSTEM IMPROVEMENTS	27,272	3
STREET LIGHTING RESERVES	18,142	4
SUBSTATION RESERVE FUND	200,004	5
TRANSMISSION RESERVE FUND	183,861	6
DIST DEVELOPMENT RESERVE FUND	131,342	7
CAPACITY PAYMENT RESERVES	89,085	8
VEHICLE REPLACEMENT RESERVE	120,037	9
FACILITY REPLACEMENT RESERVE	80,655	10
HYDRO REPAIR RESERVE FUND	35,731	11
REVOLVING MONEY MARKET FUND	576,466	12
WATER UTILITY IMPROVEMENT FUND	13,896	13
UTILITY VEHICLE REPLACEMENT FUND	48,967	14
FACILITY REPLACEMENT FUND	29,147	15
Total (Acct. 125):	1,554,605	
Depreciation Fund (126):		
NONE	0	16
Total (Acct. 126):	0	
Other Special Funds (128):		
CUSTOMER DEPOSITS	27,311	17
Total (Acct. 128):	27,311	
Interest Special Deposits (132):		
NONE	0	18
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	19
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		20
Total (Acct. 141):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
Water	86,322	21
Electric	789,738	22
Sewer (Regulated)		23
Other (specify):		
NONE		24
Total (Acct. 142):	876,060	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		25
Merchandising, jobbing and contract work		26
Other (specify):		
ELECTRIC	73,133	27
WATER	115	28
Total (Acct. 143):	73,248	
Receivables from Municipality (145):		
ELECTRIC	6,365	29
WATER	349	30
Total (Acct. 145):	6,714	
Prepayments (165):		
HEALTH AND DENTAL INSURANCE	34,395	31
AUTO, WORKERS COMP, GENERAL LIAB, UMBRELLA, PROPERTY INSURANCE	39,109	32
LIFE INSURANCE	190	33
DISABILITY INSURANCE	606	34
Total (Acct. 165):	74,300	
Extraordinary Property Losses (182):		
NONE	0	35
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
STH 35 NORTH 24" CASING	16,240	36
Total (Acct. 183):	16,240	
Clearing Accounts (184):		
NONE	0	37
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	38
Total (Acct. 185):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Miscellaneous Deferred Debits (186):	
NONE	0 39
Total (Acct. 186):	0
Payables to Municipality (233):	
NONE	0 40
Total (Acct. 233):	0
Other Deferred Credits (253):	
PUBLIC BENEFITS	26,126 41
Total (Acct. 253):	26,126

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,748,940	19,785,529	0	0	24,534,469	1
Materials and Supplies	10,778	313,556	0	0	324,334	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,768,021	8,713,592	0	0	10,481,613	4
Customer Advances for Construction	29,706				29,706	5
NONE					0	6
Average Net Rate Base	2,961,991	11,385,493	0	0	14,347,484	
Net Operating Income	349,083	869,298	0	0	1,218,381	7
Net Operating Income as a percent of						
Average Net Rate Base	11.79%	7.64%	N/A	N/A	8.49%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

The new electric substation construction was completed in 2003. The entire project will be completed and closed out in 2004.

A water main was extended on the north side of town to serve property that was annexed in 2002.

4. Estimated changes in revenues due to rate changes.

The impact fees implemented in 2002 will be applied to all existing lots effective July 2004, ending the two-year phase in process which was allowed for lots approved prior to the impact fee implementation.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

There are no footnotes for this section.

If End of Year Balance is less than zero, please explain.

There are no footnotes for this section.

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

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

Account 231, Value 584: This reflects interest paid out on customer deposits. It is not related to a long term debt. The dollar amount of the customer deposits is included in current and accrued liabilities.

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	5,267,158	1,844,977	0	0	0	7,112,135	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	5,267,158	1,844,977				7,112,135	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,125,389	1,065,104	1
Total Sales of Water	1,125,389	1,065,104	
Other Operating Revenues			
Forfeited Discounts (470)	3,694	3,325	2
Miscellaneous Service Revenues (471)	10,299	14,562	3
Rents from Water Property (472)	28,635	15,556	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	18,977	16,375	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	61,605	49,818	
Total Operating Revenues	1,186,994	1,114,922	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	8
Pumping Expenses (620-633)	110,475	106,094	9
Water Treatment Expenses (640-652)	38,135	44,509	10
Transmission and Distribution Expenses (660-678)	166,442	167,001	11
Customer Accounts Expenses (901-905)	53,413	47,809	12
Sales Expenses (910)	115	1,010	13
Administrative and General Expenses (920-932)	188,356	178,659	14
Total Operation and Maintenance Expenses	556,936	545,082	
Other Operating Expenses			
Depreciation Expense (403)	110,330	161,989	15
Amortization Expense (404-407)		0	16
Taxes (408)	170,645	162,306	17
Total Other Operating Expenses	280,975	324,295	
Total Operating Expenses	837,911	869,377	
NET OPERATING INCOME	349,083	245,545	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	15	1,201	2,159	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	15	1,201	2,159	
Metered Sales to General Customers (461)				
Residential	3,284	193,290	426,668	4
Commercial	472	105,219	149,104	5
Industrial				6
Total Metered Sales to General Customers (461)	3,756	298,509	575,772	
Private Fire Protection Service (462)	62		40,914	7
Public Fire Protection Service (463)	3,550		407,015	8
Other Sales to Public Authorities (464)	39	82,676	98,328	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	812	1,201	12
Total Sales of Water	7,423	383,198	1,125,389	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	406,594	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	421	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	407,015	
Forfeited Discounts (470):		
Customer late payment charges	3,694	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,694	
Miscellaneous Service Revenues (471):		
FLUSHING AGREEMENT PRIVATE HYDRANTS	5,185	7
TESTING BACKFLOW PREVENTORS	935	8
RECONNECT FEES	485	9
MISCELLANEOUS REVENUE	3,694	10
Total Miscellaneous Service Revenues (471)	10,299	
Rents from Water Property (472):		
RENTAL FEE FROM MIDWEST WIRELESS	6,611	11
RENTAL FEE FROM SPRINT	13,104	12
RENTAL FEE FROM T-MOBILE	8,920	13
Total Rents from Water Property (472)	28,635	
Interdepartmental Rents (473):		
NONE	0	14
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	17,804	15
Other (specify):		
MISCELLANEOUS	1,173	16
Total Other Water Revenues (474)	18,977	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	7,906	11,959	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	50,581	51,013	17
Pumping Labor and Expenses (624)	25,614	23,812	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	71	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	4,179	4,663	23
Maintenance of Power Production Equipment (632)	777	280	24
Maintenance of Pumping Equipment (633)	21,347	14,367	25
Total Pumping Expenses	110,475	106,094	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	9,136	6,832	26
Chemicals (641)	20,529	20,086	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	6,872	15,332	28
Miscellaneous Expenses (643)	0	0	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	1,598	2,259	33
Total Water Treatment Expenses	38,135	44,509	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	10,846	22,903	34
Storage Facilities Expenses (661)	2,546	2,189	35
Transmission and Distribution Lines Expenses (662)	16,678	16,238	36
Meter Expenses (663)	40,789	48,776	37
Customer Installations Expenses (664)	255	0	38
Miscellaneous Expenses (665)	9,065	6,956	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	11,128	20,716	41
Maintenance of Structures and Improvements (671)	11,629	8,084	42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,798	10,582	43
Maintenance of Transmission and Distribution Mains (673)	17,543	11,348	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	22,123	10,835	46
Maintenance of Meters (676)	17	225	47
Maintenance of Hydrants (677)	20,025	8,149	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	166,442	167,001	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	8,999	9,447	51
Customer Records and Collection Expenses (903)	44,414	38,362	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	53,413	47,809	
SALES EXPENSES			
Sales Expenses (910)	115	1,010	55
Total Sales Expenses	115	1,010	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	51,736	51,780	56
Office Supplies and Expenses (921)	13,904	13,854	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	19,249	18,051	59
Property Insurance (924)	8,514	6,530	60
Injuries and Damages (925)	7,875	8,381	61
Employee Pensions and Benefits (926)	70,553	63,267	62
Regulatory Commission Expenses (928)	0	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	9,980	9,942	65
Rents (931)	6,545	6,854	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	188,356	178,659	
Total Operation and Maintenance Expenses	556,936	545,082	

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		155,928	147,637	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,029	4,701	2
Net property tax equivalent		150,899	142,936	
Social Security		20,401	21,427	3
PSC Remainder Assessment		1,379	1,106	4
Other (specify): AMOUNT OF SOCIAL SECURITY CHARGED TO PLANT		(2,034)	(3,163)	5
Total tax expense		170,645	162,306	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222419	0.219602			3
County tax rate	mills		5.456224	3.826175			4
Local tax rate	mills		5.974956	5.899291			5
School tax rate	mills		10.479929	10.347220			6
Voc. school tax rate	mills		1.898889	1.874844			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		24.032417	22.167132			10
Less: state credit	mills		1.416668	1.281556			11
Net tax rate	mills		22.615749	20.885576			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.974956	5.899291			14
Combined School Tax Rate	mills		12.378818	12.222064			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.353774	18.121355			17
Total Tax Rate	mills		24.032417	22.167132			18
Ratio of Local and School Tax to Total	dec.		0.763709	0.817488			19
Total tax net of state credit	mills		22.615749	20.885576			20
Net Local and School Tax Rate	mills		17.271852	17.073699			21
Utility Plant, Jan. 1	\$	10,027,204	8,623,395	1,403,809			22
Materials & Supplies	\$	10,984	9,446	1,538			23
Subtotal	\$	10,038,188	8,632,841	1,405,347			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	10,038,188	8,632,841	1,405,347			26
Assessment Ratio	dec.		0.899204	0.910700			27
Assessed Value	\$	9,042,535	7,762,685	1,279,850			28
Net Local & School Rate	mills		17.271852	17.073699			29
Tax Equiv. Computed for Current Year	\$	155,928	134,076	21,852			30
Tax Equivalent per 1994 PSC Report	\$	132,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	155,928					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,707		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	87,720		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	90,427	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	85,917	10,557	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	191,390		17
Diesel Pumping Equipment (326)	29,465		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	306,772	10,557	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	46,319	521	23
Total Water Treatment Plant	46,319	521	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,707	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			87,720	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	90,427	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	4,085		92,389	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			191,390	17
Diesel Pumping Equipment (326)			29,465	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	4,085	0	313,244	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	621		46,219	23
Total Water Treatment Plant	621	0	46,219	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	412		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	847,408		26
Transmission and Distribution Mains (343)	5,202,899	686,852	27
Fire Mains (344)	0		28
Services (345)	1,141,676	44,222	29
Meters (346)	647,585	120,209	30
Hydrants (348)	750,749	58,054	31
Other Transmission and Distribution Plant (349)	38,801		32
Total Transmission and Distribution Plant	8,629,530	909,337	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	204,463		34
Office Furniture and Equipment (391)	22,849	1,461	35
Computer Equipment (391.1)	36,690	27,577	36
Transportation Equipment (392)	55,330	2,183	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,589		39
Laboratory Equipment (395)	11,683		40
Power Operated Equipment (396)	8,732		41
Communication Equipment (397)	5,990		42
SCADA Equipment (397.1)	123,005	3,250	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	479,331	34,471	
Total utility plant in service directly assignable	9,552,379	954,886	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,552,379	954,886	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			412 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			847,408 26
Transmission and Distribution Mains (343)	1,634	(3,834,941)	2,053,176 27
Fire Mains (344)			0 28
Services (345)	157	(841,504)	344,237 29
Meters (346)	13,564		754,230 30
Hydrants (348)	213	(553,361)	255,229 31
Other Transmission and Distribution Plant (349)		(37,353)	1,448 32
Total Transmission and Distribution Plant	15,568	(5,267,159)	4,256,140
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			204,463 34
Office Furniture and Equipment (391)			24,310 35
Computer Equipment (391.1)	6,852		57,415 36
Transportation Equipment (392)			57,513 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,589 39
Laboratory Equipment (395)			11,683 40
Power Operated Equipment (396)			8,732 41
Communication Equipment (397)	320		5,670 42
SCADA Equipment (397.1)			126,255 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	7,172	0	506,630
Total utility plant in service directly assignable	27,446	(5,267,159)	5,212,660
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	27,446	(5,267,159)	5,212,660

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		562,589	27
Fire Mains (344)			28
Services (345)		89,573	29
Meters (346)			30
Hydrants (348)		65,481	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	717,643	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	717,643	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	717,643	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	4,649	3,834,940	4,392,880 27
Fire Mains (344)			0 28
Services (345)	446	841,504	930,631 29
Meters (346)			0 30
Hydrants (348)	608	553,361	618,234 31
Other Transmission and Distribution Plant (349)		37,353	37,353 32
Total Transmission and Distribution Plant	5,703	5,267,158	5,979,098
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	5,703	5,267,158	5,979,098
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,703	5,267,158	5,979,098

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	71,493	2.94%	2,579	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	71,493		2,579	
PUMPING PLANT				
Structures and Improvements (321)	44,018	2.44%	2,175	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	114,290	5.00%	9,569	12
Diesel Pumping Equipment (326)	24,937	4.29%	1,264	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	183,245		13,008	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	25,438	6.00%	2,776	17
Total Water Treatment Plant	25,438		2,776	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	225,108	1.87%	15,847	19
Transmission and Distribution Mains (343)	462,936	1.10%	18,816	20
Fire Mains (344)	0			21
Services (345)	227,601	2.09%	6,734	22
Meters (346)	250,878	6.00%	42,054	23
Hydrants (348)	98,078	1.85%	4,187	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					74,072	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	74,072	
321	4,085			1,792	43,900	8
322					0	9
323					0	10
324					0	11
325					123,859	12
326					26,201	13
327					0	14
328					0	15
	4,085	0	0	1,792	193,960	
331					0	16
332	621			62	27,655	17
	621	0	0	62	27,655	
341					0	18
342					240,955	19
343	1,634	3,725			476,393	20
344					0	21
345	157	2,387			231,791	22
346	13,564		89		279,457	23
348	213	1,090	7		100,969	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	546	5.00%	72	25
Total Transmission and Distribution Plant	1,265,147		87,710	
GENERAL PLANT				
Structures and Improvements (390)	60,925	2.25%	4,600	26
Office Furniture and Equipment (391)	2,339	5.83%	1,375	27
Computer Equipment (391.1)	33,977	26.67%	4,512	28
Transportation Equipment (392)	36,601	10.50%	5,924	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	4,378	5.83%	617	31
Laboratory Equipment (395)	6,637	5.83%	681	32
Power Operated Equipment (396)	4,182	6.00%	524	33
Communication Equipment (397)	1,298	9.17%	535	34
SCADA Equipment (397.1)	20,997	8.33%	10,382	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	171,334		29,150	
Total accum. prov. directly assignable	1,716,657		135,223	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,716,657		135,223	

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					618 25
	15,568	7,202	96	0	1,330,183
390					65,525 26
391					3,714 27
391.1	6,852				31,637 28
392					42,525 29
393					0 30
394					4,995 31
395					7,318 32
396					4,706 33
397	320			202	1,715 34
397.1					31,379 35
398					0 36
399					0 37
	7,172	0	0	202	193,514
	27,446	7,202	96	2,056	1,819,384
					0 38
	27,446	7,202	96	2,056	1,819,384

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.10%	45,253	20
Fire Mains (344)				21
Services (345)		2.09%	18,519	22
Meters (346)				23
Hydrants (348)		1.85%	10,837	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					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	4,649	10,600		341,219	371,223 20
344					0 21
345	446	6,795		167,760	179,038 22
346					0 23
348	608	3,098	19	72,291	79,441 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)		5.00%	1,868	25
Total Transmission and Distribution Plant	<u>0</u>		<u>76,477</u>	
GENERAL PLANT				
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
Total General Plant	<u>0</u>		<u>0</u>	
Total accum. prov. directly assignable	<u>0</u>		<u>76,477</u>	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>76,477</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				28,949	30,817 25
	5,703	20,493	19	610,219	660,519
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
	5,703	20,493	19	610,219	660,519
					0 38
	5,703	20,493	19	610,219	660,519

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			28,644	28,644	1
February			27,927	27,927	2
March			28,672	28,672	3
April			31,600	31,600	4
May			32,572	32,572	5
June			34,814	34,814	6
July			39,481	39,481	7
August			55,028	55,028	8
September			45,889	45,889	9
October			36,994	36,994	10
November			29,688	29,688	11
December			29,452	29,452	12
Total annual pumpage	0	0	420,761	420,761	
Less: Water sold				383,198	13
Volume pumped but not sold				37,563	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				6,514	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				3,267	18
Total volume not sold but accounted for				9,781	19
Volume pumped but unaccounted for				27,782	20
Percent of water lost				7%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,786	23
Date of maximum: 4/26/2003					24
Cause of maximum:					25
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				667	26
Date of minimum: 12/26/2003					27
Total KWH used for pumping for the year				565,275	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
OAK STREET	2	401	19	1,699,200	Yes	1
CEDAR STREET	3	377	16	1,728,000	Yes	2
SYCAMORE STREET	4	415	16	1,454,400	Yes	3
WEST DIVISION STREET	5	400	16	2,232,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	5			14
Location	WEST DIVISION STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,550			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			22
Year Installed	1980			23
Type	ELECTRIC			24
Horsepower	200			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GOLFVIEW TOWER	MOUND RESERVOIR	SYCAMORE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1991	1989	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	124	128	130	6
Total capacity in gallons (actual)	250,000	750,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

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	0.750	2,023	0	0	0	2,023	1
M	D	1.250	105	0	0	0	105	2
M	D	1.500	989	0	0	0	989	3
M	D	2.000	67	0	0	0	67	4
M	D	2.500	1,281	0	0	0	1,281	5
M	D	3.000	180	0	0	0	180	6
M	D	4.000	22,296	0	751	0	21,545	7
M	D	6.000	90,732	220	996	0	89,956	8
M	D	8.000	72,270	5,820	187	0	77,903	9
M	S	10.000	45,675	1,586	0	0	47,261	10
M	S	12.000	18,758	0	0	0	18,758	11
M	T	12.000	6,670	6,148	0	0	12,818	12
M	T	16.000	7,467	5,477	0	0	12,944	13
Total Within Municipality			268,513	19,251	1,934	0	285,830	
Total Utility			268,513	19,251	1,934	0	285,830	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,104	0	8	0	2,096	23	1
M	1.000	1,025	124	1	0	1,148	274	2
M	1.250	11	0	0	0	11		3
M	1.500	73	6	0	0	79	5	4
M	2.000	50	10	0	0	60	12	5
M	3.000	14	0	0	0	14		6
M	4.000	9	0	0	0	9		7
M	5.000	1	0	0	0	1		8
M	6.000	27	0	0	0	27	21	9
M	8.000	28	0	0	0	28	19	10
Total Utility		3,342	140	9	0	3,473	354	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,472	0	101	0	1,371	233	1
0.750	2,125	200	6	0	2,319	144	2
1.000	81	2	0	0	83	9	3
1.250	0	0	0	0	0	0	4
1.500	61	13	2	0	72	14	5
2.000	52	1	0	0	53	11	6
3.000	32	0	0	0	32	14	7
4.000	6	1	0	0	7	3	8
6.000	1	0	0	0	1	1	9
8.000	1	0	0	0	1	1	10
Total:	3,831	217	109	0	3,939	430	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,262	102	0	7	0	0	1,371	1
0.750	2,013	119	0	8	0	179	2,319	2
1.000	8	68	0	7	0	0	83	3
1.250	0	0	0	0	0	0	0	4
1.500	1	63	0	8	0	0	72	5
2.000	0	35	0	12	0	6	53	6
3.000	0	4	28	0	0	0	32	7
4.000	0	1	0	6	0	0	7	8
6.000	0	0	0	1	0	0	1	9
8.000	0	1	0	0	0	0	1	10
Total:	3,284	393	28	49	0	185	3,939	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	516	37	5		548	2
Total Fire Hydrants	516	37	5	0	548	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	548
Number of distribution system valves end of year:	828
Number of distribution valves operated during year:	78

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

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

Account #660 Decrease of \$12,057 - Moved labor costs related to our Mapping to Account #665 in 2003.

Account #675 Increase of \$11,288 - Performed some unusual maintenance of locating and raising curb stops in 2003.

Account #677 Increase of \$11,875 - Hydrant pumping performed in-house vs. hiring temp. help.

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

General footnotes

Account 343 additions of \$686,852 - Utility Financed portion of installing water main for one large subdivision and our Walnut Street Interceptor and Water main replacement project.

Account 346 additions of \$120,209 - We are converting to an Automatic Meter Reading System.

If Adjustments for any account are nonzero, please explain.

Account 343, 345, 348 and 349 Adjustments - Reclassification of Contributed Plant.

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

General footnotes

Account 343 Additions of \$562,589 - In 2003 we had 4 subdivisions added to our system financed by Contributions.

If Adjustments for any account are nonzero, please explain.

Account 343, 345, 348 and 349 Adjustments - Reclassification from Plant to Contributed Plant.

WATER OPERATING SECTION FOOTNOTES

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.

1,896' of 8" Water Main - Utility Financed

220' of 6" Water Main - Utility Financed

1,878' of 12" Water Main - Utility Financed

12' of 16" Water Main - Utility Financed

3,924' of 8" Water Main - Contractor Financed

1,586' of 10" Water Main - Contractor Financed

3,808' of 16" Water Main - Contractor Financed

4,270' of 12" Water Main - 50% of cost assessed to property owners based on front footage, 50% Utility Financed

1,657' of 16" Water Main - 50% of 12" WM cost assessed to property owners based on front footage, remaining cost Utility Financed

Water Services (Page W-22)

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

21 1" Water Services - Utility Financed

1 1.5" Service - Utility Financed

5 1.5" Water Services - Assessed to Property Owners

10 2" Water Services - Assessed to Property Owners

103 1" Water Services - Contractor Financed

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Explanation for Distribution Valves operated during year:

We have complied with DNR regulations for how many should be operated

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	8,604,941	8,437,626	1
Total Sales of Electricity	8,604,941	8,437,626	
Other Operating Revenues			
Forfeited Discounts (450)	23,095	24,108	2
Miscellaneous Service Revenues (451)	3,753	3,699	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	34,978	35,718	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	179,643	181,792	7
Total Other Operating Revenues	241,469	245,317	
Total Operating Revenues	8,846,410	8,682,943	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	5,358,584	5,166,018	8
Transmission Expenses (560-573)	75,187	73,529	9
Distribution Expenses (580-598)	594,892	505,790	10
Customer Accounts Expenses (901-905)	144,443	121,508	11
Sales Expenses (911-916)	2,704	7,422	12
Administrative and General Expenses (920-932)	673,530	606,708	13
Total Operation and Maintenance Expenses	6,849,340	6,480,975	
Other Expenses			
Depreciation Expense (403)	689,105	732,673	14
Amortization Expense (404-407)		0	15
Taxes (408)	438,667	438,947	16
Total Other Expenses	1,127,772	1,171,620	
Total Operating Expenses	7,977,112	7,652,595	
NET OPERATING INCOME	869,298	1,030,348	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	23,095	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	23,095	
Miscellaneous Service Revenues (451):		
CHARGES FOR NSF CHECKS	720	3
DISCOUNT ON SALES TAX	336	4
RECONNECT FEE	1,122	5
MISCELLANEOUS	1,575	6
Total Miscellaneous Service Revenues (451)	3,753	
Sales of Water and Water Power (453):		
NONE	0	7
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENT FEES CHARGED TO AMERITECH	13,868	8
POLE ATTACHMENT FEES CHARGED TO MEDIA ONE	20,832	9
POLE ATTACHMENT FEES CHARGED TO RF HIGH SCHOOL	278	10
Total Rent from Electric Property (454)	34,978	
Interdepartmental Rents (455):		
NONE	0	11
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRANSMISSION LINE CREDIT	131,623	12
SERVICE PROVIDED TO CITY OF RIVER FALLS	30,193	13
TEMPORARY SERVICES	2,225	14
MISCELLANEOUS	15,602	15
Total Other Electric Revenues (456)	179,643	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	0	24	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	258	822	16
Electric Expenses (538)	15,687	18,527	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18,927	18,439	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	0	57	20
Maintenance of Structures (542)	83	1,878	21
Maintenance of Reservoirs, Dams and Waterways (543)	1,542	17,779	22
Maintenance of Electric Plant (544)	1,607	18,825	23
Maintenance of Miscellaneous Hydraulic Plant (545)		0	24
Total Hydraulic Power Generation Expenses	38,104	76,351	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	23,514	30,900	25
Fuel (547)	160,754	105,801	26
Generation Expenses (548)	9,135	8,593	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	14,726	14,774	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	6,505	6,758	30
Maintenance of Structures (552)	56,233	52,551	31
Maintenance of Generating and Electric Plant (553)	151,024	116,541	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	30,820	30,175	33
Total Other Power Generation Expenses	452,711	366,093	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	4,800,270	4,661,656	34
System Control and Load Dispatching (556)	67,499	61,918	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	4,867,769	4,723,574	
Total Power Production Expenses	5,358,584	5,166,018	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	9	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	74,210	66,729	39
Overhead Line Expenses (563)	0	64	40
Underground Line Expenses (564)	0	49	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	968	6,687	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	75,187	73,529	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	97,124	49,300	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)	0	0	51
Station Expenses (582)	114,627	111,631	52
Overhead Line Expenses (583)	41,867	24,129	53
Underground Line Expenses (584)	57,531	60,796	54
Street Lighting and Signal System Expenses (585)	14,063	16,166	55
Meter Expenses (586)	59,334	53,894	56
Customer Installations Expenses (587)	4,280	9,430	57
Miscellaneous Distribution Expenses (588)	70,253	73,874	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	1,526	0	60
Maintenance of Structures (591)	24,717	23,410	61
Maintenance of Station Equipment (592)	138	48	62
Maintenance of Overhead Lines (593)	78,992	44,832	63
Maintenance of Underground Lines (594)	14,173	16,577	64
Maintenance of Line Transformers (595)	3,967	4,257	65
Maintenance of Street Lighting and Signal Systems (596)	7,867	11,834	66
Maintenance of Meters (597)	4,433	5,612	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	594,892	505,790	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	69
Meter Reading Expenses (902)	24,080	23,499	70
Customer Records and Collection Expenses (903)	120,363	98,009	71
Uncollectible Accounts (904)	0	0	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	144,443	121,508	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	2,704	7,422	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	2,704	7,422	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	145,490	140,653	78
Office Supplies and Expenses (921)	39,855	39,487	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	28,406	21,007	81
Property Insurance (924)	70,173	54,699	82
Injuries and Damages (925)	32,119	32,472	83
Employee Pensions and Benefits (926)	300,709	265,608	84
Regulatory Commission Expenses (928)	0	0	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	38,301	34,418	87
Rents (931)	18,477	18,364	88
Maintenance of General Plant (932)	0	0	89
Total Administrative and General Expenses	673,530	606,708	
Total Operation and Maintenance Expenses	6,849,340	6,480,975	

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		339,416	350,488	1
Social Security		75,442	68,295	2
Wisconsin Gross Receipts Tax		13,068	12,161	3
PSC Remainder Assessment		10,741	8,003	4
Other (specify): NONE			0	5
Total tax expense		<u>438,667</u>	<u>438,947</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222419	0.219602			3
County tax rate	mills		5.456224	3.826175			4
Local tax rate	mills		5.974956	5.899291			5
School tax rate	mills		10.479929	10.347220			6
Voc. school tax rate	mills		1.898889	1.874844			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		24.032417	22.167132			10
Less: state credit	mills		1.416668	1.281556			11
Net tax rate	mills		22.615749	20.885576			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.974956	5.899291			14
Combined School Tax Rate	mills		12.378818	12.222064			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.353774	18.121355			17
Total Tax Rate	mills		24.032417	22.167132			18
Ratio of Local and School Tax to Total	dec.		0.763709	0.817488			19
Total tax net of state credit	mills		22.615749	20.885576			20
Net Local and School Tax Rate	mills		17.271852	17.073699			21
Utility Plant, Jan. 1	\$	21,920,135	18,851,316	3,068,819			22
Materials & Supplies	\$	275,572	236,992	38,580			23
Subtotal	\$	22,195,707	19,088,308	3,107,399			24
Less: Plant Outside Limits	\$	345,041	296,736	48,305			25
Taxable Assets	\$	21,850,666	18,791,572	3,059,094			26
Assessment Ratio	dec.		0.899204	0.910700			27
Assessed Value	\$	19,683,374	16,897,457	2,785,917			28
Net Local & School Rate	mills		17.271852	17.073699			29
Tax Equiv. Computed for Current Year	\$	339,416	291,850	47,566			30
Tax Equivalent per 1994 PSC Report	\$	259,372					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	339,416					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	15,310		11
Structures and Improvements (331)	35,097		12
Reservoirs, Dams and Waterways (332)	850,101		13
Water Wheels, Turbines and Generators (333)	27,976		14
Accessory Electric Equipment (334)	7,658		15
Miscellaneous Power Plant Equipment (335)	2,747		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	938,889	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	25,249		18
Structures and Improvements (341)	1,185,578	884	19
Fuel Holders, Producers and Accessories (342)	65,346		20
Prime Movers (343)	3,457,721	26,191	21
Generators (344)	1,741,292	13,873	22
Accessory Electric Equipment (345)	752,971		23
Miscellaneous Power Plant Equipment (346)	25,099		24
Total Other Production Plant	7,253,256	40,948	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			15,310 11
Structures and Improvements (331)			35,097 12
Reservoirs, Dams and Waterways (332)			850,101 13
Water Wheels, Turbines and Generators (333)			27,976 14
Accessory Electric Equipment (334)			7,658 15
Miscellaneous Power Plant Equipment (335)			2,747 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	938,889
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			25,249 18
Structures and Improvements (341)	1,603		1,184,859 19
Fuel Holders, Producers and Accessories (342)			65,346 20
Prime Movers (343)			3,483,912 21
Generators (344)			1,755,165 22
Accessory Electric Equipment (345)			752,971 23
Miscellaneous Power Plant Equipment (346)			25,099 24
Total Other Production Plant	1,603	0	7,292,601

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

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	2,302		25
Structures and Improvements (352)	0		26
Station Equipment (353)	525,113		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	332,790		29
Overhead Conductors and Devices (356)	677,173		30
Underground Conduit (357)	80		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	1,537,458	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	5,727		34
Structures and Improvements (361)	54,817		35
Station Equipment (362)	786,350		36
Storage Battery Equipment (363)	7,328		37
Poles, Towers and Fixtures (364)	1,181,041	49,395	38
Overhead Conductors and Devices (365)	1,389,686	65,557	39
Underground Conduit (366)	42,489	1,027	40
Underground Conductors and Devices (367)	2,419,212	193,078	41
Line Transformers (368)	1,424,896	73,209	42
Services (369)	798,833	32,874	43
Meters (370)	566,410	85,060	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,063,455	18,350	47
Total Distribution Plant	9,740,244	518,550	
GENERAL PLANT			
Land and Land Rights (389)	1,556		48
Structures and Improvements (390)	661,571		49
Office Furniture and Equipment (391)	92,819	619	50
Computer Equipment (391.1)	198,327	21,329	51
Transportation Equipment (392)	561,509	61,576	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	80,778		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			2,302 25
Structures and Improvements (352)			0 26
Station Equipment (353)			525,113 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			332,790 29
Overhead Conductors and Devices (356)			677,173 30
Underground Conduit (357)			80 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	1,537,458
DISTRIBUTION PLANT			
Land and Land Rights (360)			5,727 34
Structures and Improvements (361)			54,817 35
Station Equipment (362)			786,350 36
Storage Battery Equipment (363)			7,328 37
Poles, Towers and Fixtures (364)	6,296	(373,674)	850,466 38
Overhead Conductors and Devices (365)	6,557	(439,689)	1,008,997 39
Underground Conduit (366)	263	(13,443)	29,810 40
Underground Conductors and Devices (367)	2,376	(765,425)	1,844,489 41
Line Transformers (368)	2,127		1,495,978 42
Services (369)	3,018	(252,746)	575,943 43
Meters (370)	6,004		645,466 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	10,132		1,071,673 47
Total Distribution Plant	36,773	(1,844,977)	8,377,044
GENERAL PLANT			
Land and Land Rights (389)			1,556 48
Structures and Improvements (390)	3,288		658,283 49
Office Furniture and Equipment (391)	265		93,173 50
Computer Equipment (391.1)	19,553		200,103 51
Transportation Equipment (392)	8,464		614,621 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	1,167		79,611 54

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

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	70,627		55
Power Operated Equipment (396)	24,024	3,295	56
Communication Equipment (397)	153,317		57
Miscellaneous Equipment (398)	29,734		58
Other Tangible Property (399)	0		59
Total General Plant	1,874,262	86,819	
Total utility plant in service directly assignable	21,344,109	646,317	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 21,344,109	 646,317	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)	1,825		68,802 55
Power Operated Equipment (396)			27,319 56
Communication Equipment (397)	585		152,732 57
Miscellaneous Equipment (398)			29,734 58
Other Tangible Property (399)			0 59
Total General Plant	35,147	0	1,925,934
Total utility plant in service directly assignable	73,523	(1,844,977)	20,071,926
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	73,523	(1,844,977)	20,071,926

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)		379	38
Overhead Conductors and Devices (365)		2,338	39
Underground Conduit (366)		711	40
Underground Conductors and Devices (367)		29,028	41
Line Transformers (368)			42
Services (369)		4,145	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)		8,450	47
Total Distribution Plant	0	45,051	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,963	373,674	371,090 38
Overhead Conductors and Devices (365)	3,086	439,689	438,941 39
Underground Conduit (366)	124	13,443	14,030 40
Underground Conductors and Devices (367)	1,118	765,425	793,335 41
Line Transformers (368)			0 42
Services (369)	1,420	252,746	255,471 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			8,450 47
Total Distribution Plant	8,711	1,844,977	1,881,317
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>45,051</u>
Common Utility Plant Allocated to Electric Department		60
Total utility plant in service	<u>0</u>	<u>45,051</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)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>8,711</u>	<u>1,844,977</u>	<u>1,881,317</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u>8,711</u>	<u>1,844,977</u>	<u>1,881,317</u>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	35,097	2.50%		7
Reservoirs, Dams and Waterways (332)	264,339	2.50%	21,253	8
Water Wheels, Turbines and Generators (333)	27,976	2.50%		9
Accessory Electric Equipment (334)	7,132	4.00%	306	10
Miscellaneous Power Plant Equipment (335)	2,544	4.00%	110	11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	337,088		21,669	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	298,838	2.50%	29,630	13
Fuel Holders, Producers and Accessories (342)	5,889	4.00%	2,614	14
Prime Movers (343)	1,769,474	4.00%	138,833	15
Generators (344)	232,903	4.00%	69,929	16
Accessory Electric Equipment (345)	325,972	4.00%	30,119	17
Miscellaneous Power Plant Equipment (346)	(444)	4.00%	1,004	18
Total Other Production Plant	2,632,632		272,129	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	433,770	3.00%	15,753	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	17,906	4.00%	13,312	22
Overhead Conductors and Devices (356)	181,485	3.33%	22,550	23
Underground Conduit (357)	(27)	2.50%	2	24
Underground Conductors and Devices (358)	0			25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					35,097 7
332					285,592 8
333					27,976 9
334					7,438 10
335					2,654 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>358,757</u>
341	1,603			771	327,636 13
342					8,503 14
343			300		1,908,607 15
344					302,832 16
345					356,091 17
346			50		610 18
	<u>1,603</u>	<u>0</u>	<u>350</u>	<u>771</u>	<u>2,904,279</u>
352					0 19
353					449,523 20
354					0 21
355					31,218 22
356					204,035 23
357					(25) 24
358					0 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	633,134		51,617	
DISTRIBUTION PLANT				
Structures and Improvements (361)	22,407	3.00%	1,644	27
Station Equipment (362)	331,878	3.33%	26,185	28
Storage Battery Equipment (363)	3,841	4.00%	293	29
Poles, Towers and Fixtures (364)	549,322	4.00%	33,157	30
Overhead Conductors and Devices (365)	516,352	3.00%	29,385	31
Underground Conduit (366)	15,030	2.50%	736	32
Underground Conductors and Devices (367)	712,527	3.33%	58,246	33
Line Transformers (368)	500,360	3.00%	43,813	34
Services (369)	400,326	4.50%	25,246	35
Meters (370)	246,218	3.33%	20,178	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	390,941	5.00%	53,378	39
Total Distribution Plant	3,689,202		292,261	
GENERAL PLANT				
Structures and Improvements (390)	219,964	2.50%	16,498	40
Office Furniture and Equipment (391)	40,466	6.67%	6,203	41
Computer Equipment (391.1)	190,217	14.29%	2,772	42
Transportation Equipment (392)	438,653	10.00%	58,807	43
Stores Equipment (393)	0	4.00%		44
Tools, Shop and Garage Equipment (394)	61,290	6.67%	5,349	45
Laboratory Equipment (395)	34,131	5.00%	3,486	46
Power Operated Equipment (396)	23,479	20.00%	875	47
Communication Equipment (397)	69,843	6.67%	10,207	48
Miscellaneous Equipment (398)	9,740	8.33%	2,477	49
Other Tangible Property (399)	0			50
Total General Plant	1,087,783		106,674	
Total accum. prov. directly assignable	8,379,839		744,350	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	684,751	
361					24,051	27
362					358,063	28
363					4,134	29
364	6,296	421	122		575,884	30
365	6,557	1,056			538,124	31
366	263				15,503	32
367	2,376				768,397	33
368	2,127				542,046	34
369	3,018	2,256			420,298	35
370	6,004				260,392	36
371					0	37
372					0	38
373	10,132	3,619			430,568	39
	36,773	7,352	122	0	3,937,460	
390	3,288			2,219	235,393	40
391	265			67	46,471	41
391.1	19,553				173,436	42
392	8,464				488,996	43
393					0	44
394	1,167				65,472	45
395	1,825			73	35,865	46
396					24,354	47
397	585			429	79,894	48
398					12,217	49
399					0	50
	35,147	0	0	2,788	1,162,098	
	73,523	7,352	472	3,559	9,047,345	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>8,379,839</u></u>		<u><u>744,350</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
	73,523	7,352	472	3,559	9,047,345

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)			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
Total Steam Production Plant	<u>0</u>		<u>0</u>
HYDRAULIC PRODUCTION PLANT			
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
Total Hydraulic Production Plant	<u>0</u>		<u>0</u>
OTHER PRODUCTION PLANT			
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
Total Other Production Plant	<u>0</u>		<u>0</u>
TRANSMISSION PLANT			
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	<u>0</u>		<u>0</u>	
DISTRIBUTION PLANT				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)		4.00%	14,895	30
Overhead Conductors and Devices (365)		3.00%	13,179	31
Underground Conduit (366)		2.50%	343	32
Underground Conductors and Devices (367)		3.33%	25,953	33
Line Transformers (368)				34
Services (369)		4.50%	11,435	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)		5.00%	211	39
Total Distribution Plant	<u>0</u>		<u>66,016</u>	
GENERAL PLANT				
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
Total General Plant	<u>0</u>		<u>0</u>	
Total accum. prov. directly assignable	<u>0</u>		<u>66,016</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	2,963	198	58	173,802	185,594 30
365	3,086	497		163,371	172,967 31
366	124			4,755	4,974 32
367	1,118			225,439	250,274 33
368					0 34
369	1,420	1,061		126,661	135,615 35
370					0 36
371					0 37
372					0 38
373					211 39
	8,711	1,756	58	694,028	749,635
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
	8,711	1,756	58	694,028	749,635

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
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>66,016</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
	8,711	1,756	58	694,028	749,635

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	2.99	65.70	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	7.39	31.48	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		10.49	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	311	8
Total	311	9
Customers served at other than rural rates:		10
Farm	8	11
Nonfarm	36	12
Total	44	13
Total customers on rural lines at end of year	355	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	18,972	Wednesday	01/22/2003	19:00	10,355	1
February	02	18,554	Tuesday	02/11/2003	19:00	9,454	2
March	03	17,552	Tuesday	03/04/2003	19:00	9,480	3
April	04	16,124	Thursday	04/03/2003	13:00	8,569	4
May	05	16,559	Monday	05/19/2003	12:00	8,549	5
June	06	20,447	Tuesday	06/24/2003	17:00	9,065	6
July	07	21,327	Tuesday	07/29/2003	17:00	10,561	7
August	08	23,052	Monday	08/18/2003	17:00	10,858	8
September	09	22,275	Monday	09/08/2003	17:00	9,550	9
October	10	16,618	Wednesday	10/08/2003	20:00	9,312	10
November	11	17,832	Monday	11/24/2003	19:00	9,299	11
December	12	19,344	Thursday	12/11/2003	18:00	10,244	12
Total		228,656				115,296	

System Name River Falls

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	2,203	3
Internal Combustion Turbine	2,054	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)	54	6
Total Generation	4,311	7
Purchases	115,351	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	119,662	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	117,606	18
Sales For Resale	2,055	19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	119,661	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	1	27
Total Energy Losses	1	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	0.0008%	29
Total Disposition of Energy	119,662	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL SERVICE	RG-1	4,539	40,327	1	
RESIDENTIAL SERVICE	RG-2	11	109	2	
Total Sales for Residential Sales		4,550	40,436		
Commercial & Industrial					
GENERAL SERVICES	CG-1	511	16,288	3	
LARGE POWER SERVICES	CP-1	57	18,239	4	
LARGE POWER TIME OF DAY SERVICE	CP-2	14	27,674	5	
INDUSTRIAL TIME OF DAY SERVICE	CP-3	1	14,059	6	
Total Sales for Commercial & Industrial		583	76,260		
Public Street & Highway Lighting					
STREET LIGHTING SERVICES	MS-1	15	775	7	
AREA LIGHTING SERVICE	MS-2	80	121	8	
PARKING LOT LIGHTS	MS-3	1	8	9	
PATHWAY LIGHTS	MS-4	3	6	10	
Total Sales for Public Street & Highway Lighting		99	910		
Sales for Resale					
WPPI GENERATION OUTPUT AGREEMENT	WR-1	1	2,055	11	
Total Sales for Sales for Resale		1	2,055		
TOTAL SALES FOR ELECTRICITY		5,233	119,661		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,987,804	111,779	3,099,583	1
		6,967	292	7,259	2
0	0	2,994,771	112,071	3,106,842	
		995,724	40,554	1,036,278	3
57,165	70,157	1,028,086	51,942	1,080,028	4
61,522	73,645	1,315,272	80,652	1,395,924	5
33,134	43,968	690,815	41,775	732,590	6
151,821	187,770	4,029,897	214,923	4,244,820	
		128,499	605	129,104	7
		12,502		12,502	8
		3,646	22	3,668	9
		7,090	16	7,106	10
0	0	151,737	643	152,380	
		1,100,899		1,100,899	11
0	0	1,100,899	0	1,100,899	
151,821	187,770	8,277,304	327,637	8,604,941	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Power Plant				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Utility Substation				5
Total of 12 Monthly Maximum Demands -- kW	228,656				6
Average load factor	69.1060%				7
Total Cost of Purchased Power	4,800,271				8
Average cost per kWh	0.0416				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,936	5,419			12
February	4,511	4,943			13
March	4,365	5,115			14
April	4,322	4,246			15
May	4,072	4,477			16
June	4,449	4,616			17
July	5,147	5,414			18
August	5,201	5,657			19
September	4,700	4,850			20
October	4,767	4,545			21
November	4,054	5,245			22
December	4,936	5,364			23
Total kWh (000)	55,460	59,891			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	4,257	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	23,065	7
Date and Hour of Such Maximum Demand	8/18/2003 17	8
Load Factor	0.0211	9
Maximum Net Generation in Any One Day	185,257	10
Date of Such Maximum	8/20/2003	11
Number of Hours Generators Operated	560	12
Maximum Continuous or Dependable Capacity--kW	21,585	13
Is Plant Owned or Leased?		14
Total Production Expenses	490,817	15
Cost per kWh of Net Generation (\$)	115	16
Monthly Net Generation --- kWh (000):		
January	469	17
February	208	18
March	202	19
April	274	20
May	273	21
June	264	22
July	606	23
August	1,088	24
September	255	25
October	132	26
November	264	27
December	222	28
Total kWh (000)	4,257	29
Gas Consumed--Therms	204,241	30
Average Cost per Therm Burned (\$)	204,241.0000	31
Fuel Oil Consumed Barrels (42 gal.)	425	32
Average Cost per Barrel of Oil Burned (\$)	39.3500	33
Specific Gravity	28	34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	217	36
Average Cost per Gallon (\$)	8.1900	37
kWh Net Generation per Gallon of Fuel Oil	12	38
kWh Net Generation per Gallon of Lubr. Oil	9	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0710	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Junction	Junction	Powell Fal		1
Unit Identification	No. 1	Engines	No. 2		2
Type of Generation	HYDRO	RECIP	HYDRO		3
kWh Net Generation (000)	1,526	2,054	677		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)		23,065			7
Date and Hour of Such Maximum Demand		8/18/2003 17			8
Load Factor		0.0102			9
Maximum Net Generation in Any One Day		185,257			10
Date of Such Maximum		08/20/2003			11
Number of Hours Generators Operated	8,625	560	8,569		12
Maximum Continuous or Dependable Capacity--kW	235	21,240	110		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	26,395	452,712	11,710		15
Cost per kWh of Net Generation (\$)	17.2969	220.4051	17.2969		16
Monthly Net Generation --- kWh (000):					
January	129	281	59		17
February	110	43	55		18
March	130	17	55		19
April	122	92	60		20
May	145	66	62		21
June	133	72	59		22
July	163	380	63		23
August	152	869	67		24
September	135	62	58		25
October	93	0	39		26
November	103	112	49		27
December	111	60	51		28
Total kWh (000)	1,526	2,054	677		29
Gas Consumed--Therms		204,241			30
Average Cost per Therm Burned (\$)		0.6200			31
Fuel Oil Consumed Barrels (42 gal.)		425			32
Average Cost per Barrel of Oil Burned (\$)		39.3500			33
Specific Gravity		28			34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons		217			36
Average Cost per Gallon (\$)		8.1900			37
kWh Net Generation per Gallon of Fuel Oil		12			38
kWh Net Generation per Gallon of Lubr. Oil		9			39
Does plant produce steam for heating or other purposes in addition to elec. generation?		N	N		40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)		0.0710			54

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	1
NONE								1
Total							<u><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)	1
Junction D	1	1965	Diesel/Gas	Fairbanks Morse	720	2,880	1
Junction E	1	1965	Diesel/Gas	Fairbanks Morse	900	3,960	2
Junction F	1	1972	Diesel/Gas	Cooper Bessemer	400	7,750	3
Junction G	1	1979	Diesel	General Motors	600	400	4
Junction H	1	1999	Diesel/Gas	Cooper Bessemer	400	7,750	5
Junction I	1	2001	Diesel/Gas	Cooper Bessemer	327	4,000	6
Total						<u><u>26,740</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	<u>kWh Generated by Each Unit During Yr. (000's)</u>		<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
						kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	<u>kWh Generated by Each Unit Generator During Yr. (000's)</u>		<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
				kW (k)	kVA (l)		
1965	2,400	137	2,850	3,330	2,850	2,810	1
1965	2,400	110	2,050	2,500	2,050	2,305	2
1972	7,200	853	5,600	7,000	5,600	6,490	3
1979	2,400	1	300	375	300	380	4
1999	2,400	860	5,600	7,000	5,600	6,335	5
2001	2,400	164	3,000	3,750	2,500	3,300	6
Total		2,125	19,400	23,955	18,900	21,620	

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Rated HP Each Unit (h)	
				Unit No. (e)	Year Installed (f)	RPM (g)			
Junction	Kinnickinn	Attended	Vertical	1	1,948	450	335	1	
Powell Falls	Kinnickinn	Unattended	Vertical	1	1,948	240	167	2	
Total							502		

HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
42	42	1,948	2,300	1,526	250	312	250	235	1
20	20	1,948	2,300	680	125	156	125	110	2
Total				2,206	375	468	375	345	

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Power Plan	Power Pln2	South Fork	UWRF		1
Voltage--High Side	69,000	69,000	69,000	12,470		2
Voltage--Low Side	12,470	4,160	12,470	4,160		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	28,000	7,500	20,000	7,500		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
						32
Kwh Output						33

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,433	1,250	77,262	1
Acquired during year	296	51	1,978	2
Total	5,729	1,301	79,240	3
Retired during year	178	3	87	4
Sales, transfers or adjustments increase (decrease)	(130)			5
Number end of year	5,421	1,298	79,153	6
Number end of year accounted for as follows:				7
In customers' use	5,190	1,112	55,804	8
In utility's use	27	23	8,650	9
Inactive transformers on system		1	5,000	10
Locked meters on customers' premises				11
In stock	204	162	9,699	12
Total end of year	5,421	1,298	79,153	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	381	191,236	1
Sodium Vapor	150	325	244,058	2
Sodium Vapor	250	107	134,267	3
Sodium Vapor	400	4	8,030	4
Total		817	577,591	
Ornamental				
Sodium Vapor	100	40	20,076	5
Sodium Vapor	250	141	176,931	6
Total		181	197,007	
Other				
NONE				7
Total			0	0

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 543 Decrease of \$16,236.23 from 2002. In 2002 we had a Upper Hydro Plant Bearing Replacement & Shift Repair.

Account 544 Decrease of \$17,218.26 from 2002. In 2002 we had a Upper Hydro Plant Bearing Replacement & Shift Repair.

Account 547 Increase of \$54,953.10 from 2002. The Average PGA for Power Generation increased from .3420 in 2002 to .66529 in 2003.

Account 553 Increase of \$34,482.78 from 2002. Repair of Engine #5.

Account 580 Incrrease of \$47,824.18 from 2002. Added New Supervisor position.

Account 583 Increase of \$17,738.60 from 2002. Performed Overhead Line Inspections.

Account 593 Increase of \$34,160.03 from 2002. Aggressive Tree Trimming by OH Lines.

Account 903 Increase of \$22,353.68 from 2002. MVRs Conversion/Customer Satisfaction Survey.

Account 924 Increase of \$15,473.20 from 2002. New Substation added, and our boiler & machinery insurance increased from \$27,210.00 in 2002 to \$32,650.00 in 2003.

Account 926 Increase of \$31,228.19 from 2002. Health Insurance Premium increase of 19.50%.

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

General footnotes

Account #367 - This is the cost of installation of new primary extensions including on Industrial Park: Whitetail Ridge II

If Adjustments for any account are nonzero, please explain.

Account 364, 365, 366, 367 and 369 Adjustments - Reclassification of Contributed Plant.

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

If Adjustments for any account are nonzero, please explain.

Account 364, 365, 366, 367 and 369 adjustments - Reclassification of Contributed Plant.

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

If End of Year Balance is less than zero, please explain.

Underground Conduit 357, Value (\$25): The beginning balance was (\$27). Accruals for the year were only \$2, so the balance at year end was (\$25)

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Energy Account (Page E-17)

General footnotes

Due to meter reading schedules, the statistics indicate that more energy was used than was purchased or produced. Per instruction from the PSC help desk, the difference is reflected in the "non-conventional" column so the schedule would be accepted. That 54,000 was not actual energy generation.

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

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

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

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	0	0	1
Total Sewage Operating Revenues	0	0	
Other Operating Revenues			
Forfeited Discounts (631)	0	0	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	0	0	
Total Operating Revenues	0	0	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	0	0	8
Maintenance Expenses (831-834)	0	0	9
Customer Accounting & Collection Expenses (840-843)	0	0	10
Administrative and General Expenses (850-857)	0	0	11
Total Operation and Maintenance Expenses	0	0	
Other Operating Expenses			
Depreciation Expense (403)		0	12
Amortization Expense (404)		0	13
Taxes (408)	0	0	14
Total Other Operating Expenses	0	0	
Total Operating Expenses	0	0	
NET OPERATING INCOME	0	0	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
		7
Total Amortization of Construction Grants (636)	0	

SEWER 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)
OPERATION EXPENSES		
Supervision and Labor (820)	0	1
Power and Fuel for Pumping (821)	0	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	0	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	0	6
Other Chemicals for Sewage Treatment (826)	0	7
Other Operating Supplies and Expenses (827)	0	8
Transportation Expenses (828)	0	9
Rents (829)	0	10
Total Operation Expenses	0	0
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	0	11
Maintenance of Collection System Pumping Equipment (832)	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	13
Maintenance of General Plant Structures and Equipment (834)	0	14
Total Maintenance Expenses	0	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	0	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	0	18
Total Customer Accounting & Collection Expenses	0	0
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	0	19
Office Supplies and Expenses (851)	0	20
Outside Services Employed (852)	0	21
Insurance Expense (853)	0	22
Employees Pensions and Benefits (854)	0	23

SEWER 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)
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	0	24
Miscellaneous General Expenses (856)	0	25
Rents (857)	0	26
Total Administrative and General Expenses	0	0
Total Operation and Maintenance Expenses	0	0

TAXES (ACCT. 408 - SEWER)

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)
Social Security		0	1
Local and School Tax Equivalent on Meters Charged by Water Department		0	2
PSC Remainder Assessment		0	3
Other (specify):		0	4
Total tax expense		0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

SEWER 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)
TREATMENT AND DISPOSAL PLANT		
Outfall Sewer Pipes (340)	0	27
Other Treatment and Disposal Plant Equipment (341)	0	28
Total Treatment and Disposal Plant	0	0
GENERAL PLANT		
Land and Land Rights (370)	0	29
Structures and Improvements (371)	0	30
Office Furniture and Equipment (372)	0	31
Computer Equipment (372.1)	0	32
Transportation Equipment (373)	0	33
Other General Equipment (379)	0	34
Other Tangible Property (390)	0	35
Total General Plant	0	0
Total utility plant in service directly assignable	0	0
Common Utility Plant Allocated to Sewer Department	0	36
Total utility plant in service	0	0

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	<u>0</u>	<u>0</u>	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	<u>0</u>	<u>0</u>	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER 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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	<u>0</u>	<u>0</u>	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE