



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Principal Office: 106 WEST WISCONSIN
P.O. BOX 38
VIOLA, WI 54664

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: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Utility Address: 106 WEST WISCONSIN

P.O. BOX 38

VIOLA, WI 54664

When was utility organized? 5/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN SEVERSON

Title: VILLAGE CLERK

Office Address:

P.O. BOX 38

VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

E-mail Address:

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

Name: JOHN E VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: WILLIAM DOOLAN

Title:

Office Address:

P.O. BOX 38

VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E VIG, CPA

Title: MANAGING MEMBER

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Period covered by most recent audit: DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: ALAN BLAKELY

Title: ELECTRIC UTILITY OPERATOR

Office Address:
P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

E-mail Address:

Name: DAN BAKER

Title: WATER UTILITY OPERATOR

Office Address:
P.O. BOX 38
VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- WILLIAM DOOLAN
 - GARY ERLANDSON
 - WILFRED LAWTON
 - WAYNE SCHREIBER
 - JOHN SEVERSON
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

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)	442,982	454,444	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	296,245	315,939	2
Depreciation Expense (403)	68,433	79,606	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	66,262	52,274	5
Total Operating Expenses	430,940	447,819	
Net Operating Income	12,042	6,625	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,042	6,625	
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)	2,556	3,396	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	2,556	3,396	
Total Income	14,598	10,021	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	26,142	0	13
Total Miscellaneous Income Deductions	26,142	0	
Income Before Interest Charges	(11,544)	10,021	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,004	13,114	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	24,004	13,114	
Net Income	(35,548)	(3,093)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	595,611	598,704	20
Balance Transferred from Income (433)	(35,548)	(3,093)	21
Miscellaneous Credits to Surplus (434)	1,221,932	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)	1,781,995	595,611	

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	442,982		442,982	1
Total (Acct. 400):	442,982	0	442,982	
Operation and Maintenance Expense (401-402):				
Derived	296,245		296,245	2
Total (Acct. 401-402):	296,245	0	296,245	
Depreciation Expense (403):				
Derived	68,433		68,433	3
Total (Acct. 403):	68,433	0	68,433	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	66,262		66,262	5
Total (Acct. 408):	66,262	0	66,262	
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:	12,042	0	12,042	
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 AND DIVIDEND INCOME	2,556	0	2,556 11
Total (Acct. 419):	2,556	0	2,556
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
Contributed Plant - Electric			0 13
NONE	0	0	0 14
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	2,556	0	2,556

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		14,098	14,098 16
Depreciation Expense on Contributed Plant - Electric		12,044	12,044 17
NONE	0	0	0 18
Total (Acct. 426):	0	26,142	26,142
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	26,142	26,142

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	24,004		24,004 19
Total (Acct. 427):	24,004	0	24,004
Amortization of Debt Discount and Expense (428):			
NONE	0		0 20
Total (Acct. 428):	0	0	0
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	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	24,004	0	24,004
NET INCOME:	(9,406)	(26,142)	(35,548)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	595,611	0	595,611 25
Total (Acct. 216):	595,611	0	595,611
Balance Transferred from Income (433):			
Derived	(9,406)	(26,142)	(35,548) 26
Total (Acct. 433):	(9,406)	(26,142)	(35,548)
Miscellaneous Credits to Surplus (434):			
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105	0	1,221,932	1,221,932 27
Total (Acct. 434):	0	1,221,932	1,221,932
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	586,205	1,195,790	1,781,995

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					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	139,640	303,342	0	0	442,982	1
Less: interdepartmental sales	0	2,268	0	0	2,268	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	139,640	301,074	0	0	440,714	

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	32,901		32,901	1
Electric operating expenses	53,794		53,794	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	86,695	0	86,695	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,918,761	2,868,229	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	766,158	671,269	2
Net Utility Plant	2,152,603	2,196,960	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	23,179	23,582	7
Total Other Property and Investments	23,179	23,582	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	117,282	64,215	8
Temporary Cash Investments (132)	112,678	111,034	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	42,415	43,082	11
Other Accounts Receivable (143)	343	40	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	83,237	81,414	14
Materials and Supplies (150)	29,046	26,491	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	385,001	326,276	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,560,783	2,546,818	

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)	76,452	76,452	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,781,995	595,611	23
Total Proprietary Capital	1,858,447	672,063	
LONG-TERM DEBT			
Bonds (221)	485,372	493,404	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	485,372	493,404	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	89,781	71,259	28
Payables to Municipality (233)	36,795	25,559	29
Customer Deposits (235)			30
Taxes Accrued (236)	50,404	40,074	31
Interest Accrued (237)	788	815	32
Other Current and Accrued Liabilities (238)	13,088	9,954	33
Total Current and Accrued Liabilities	190,856	147,661	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	26,108	11,757	36
Total Deferred Credits	26,108	11,757	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	1,221,933	41
Total Liabilities and Other Credits	2,560,783	2,546,818	

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	1,263,180	0	0	1,605,049	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)	389,697	0	0	1,290,367	2
Utility Plant in Service - Contributed Plant (101.2)	874,410	0	0	347,523	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)				16,764	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	1,264,107	0	0	1,654,654	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	75,597	0	0	417,036	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	162,582	0	0	110,943	13
Total Accumulated Provision	238,179	0	0	527,979	
Net Utility Plant	1,025,928	0	0	1,126,675	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	214,501	456,768			671,269	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,266	59,167			68,433	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	814				814	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,080	59,167	0	0	69,247	13
Debits during year						14
Book cost of plant retired	500	0			500	15
Cost of removal					0	16
Other debits (specify):						17
Adjustments per Docket 05-US-105	148,484	98,899			247,383	18
Total debits	148,984	98,899	0	0	247,883	19
Balance end of year (110.1)	75,597	417,036	0	0	492,633	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	14,098	12,044			26,142	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	148,484	98,899			247,383	10
Total credits	162,582	110,943	0	0	273,525	11
Debits during year						12
Book cost of plant retired	0	0			0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	162,582	110,943	0	0	273,525	18
Composite Depreciation Rate?	No	No				19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)
Balance first of year	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 for generation	2,449				2,449	2,461	1
Other			24,172		24,172	21,191	2
Total Electric Utility					26,621	23,652	

Account	Total End of Year	Amount Prior Year	
Electric utility total	26,621	23,652	1
Water utility	2,425	2,839	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	29,046	26,491	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	76,452	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>76,452</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MRBS	07/09/1990	06/01/2030	5.00%	192,300	1
ELECTRIC SYSTEM MRBS	07/01/2002	07/07/2007	4.75%	293,072	2
Total Bonds (Account 221):				485,372	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,074	1
Accruals:		
Charged water department expense	30,136	2
Charged electric department expense	36,126	3
Charged sewer department expense	203	4
Other (explain):		
NONE		5
Total Accruals and other credits	66,465	
Taxes paid during year:		
County, state and local taxes	40,074	6
Social Security taxes	11,018	7
PSC Remainder Assessment	521	8
Other (explain):		
LICENSE FEE	4,522	9
Total payments and other debits	56,135	
Balance end of year	50,404	

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)					
WATER MRB	815	9,672	9,699	788	1
ELECTRIC MRB	0	14,332	14,332	0	2
Subtotal	815	24,004	24,031	788	
Advances from Municipality (223)					
WI TRUST FUND TO GENERAL	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
BOND ANTICIPATION NOTE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
BOND ANTICIPATION NOTE	0			0	5
Subtotal	0	0	0	0	
Total	815	24,004	24,031	788	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER UTILITY - DEPRECIATION RESERVE-SAVINGS	18,076	3
WATER UTILITY - BOND & INTEREST RESERVE-SAVINGS	5,103	4
Total (Acct. 125):	23,179	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,181	6
Electric	32,234	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	42,415	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	343	12
Total (Acct. 143):	343	
Receivables from Municipality (145):		
GENERAL - HYDRANT RENTAL	48,383	13
SEWER - MISC, W/S ALLOCATION	33,600	14
SEWER & WATER - MISCELLANEOUS	1,254	15
Total (Acct. 145):	83,237	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):		0
Payables to Municipality (233):		
WATER PAYABLE TO GENERAL-MISCELLANEOUS EXPENSES	10,590	19
WATER PAYABLE TO ELECTRIC-MISCELLANEOUS EXPENSES	949	20
ELECTRIC PAYABLE TO GENERAL-INSURANCE & EQUIP FUEL RENT	25,256	21
Total (Acct. 233):	36,795	
Other Deferred Credits (253):		
DEFERRED REVENUE PUBLIC BENEFITS	9,526	22
WHOLESALE REFUND FROM DAIRYLAND POWER	16,582	23
Total (Acct. 253):	26,108	

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)	389,233	1,273,946	0	0	1,663,179	1
Materials and Supplies	2,632	25,136	0	0	27,768	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	145,049	436,902	0	0	581,951	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	246,816	862,180	0	0	1,108,996	
Net Operating Income	42,624	(30,582)	0	0	12,042	7
Net Operating Income as a percent of						
Average Net Rate Base	17.27%	-3.55%	N/A	N/A	1.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

The Village incurred two promissory notes in 2003 in the amounts of \$40,000 and \$30,000. These were budgeted amounts for Village operations.

6. Formal proceedings with the Public Service Commission.

At 12/31/03 the Village had an electric rate case pending with the Public Service Commission. The rate order was given in 2004.

7. Any additional matters.

The Village moved into a new Village Hall in 2003.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC Letterhead)

To the Village Board
Viola Municipal Electric & Water Utility
Viola, Wisconsin 54664

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

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

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

Vig & Associates, LLC
April 2, 2004

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	874,410	21,597	325,926	0	0	1,221,933	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	874,410	21,597	325,926			1,221,933	3
NONE						0	4
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)	138,085	134,699	1
Total Sales of Water	138,085	134,699	
Other Operating Revenues			
Forfeited Discounts (470)	744	660	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	811	9,982	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	1,555	10,642	
Total Operating Revenues	139,640	145,341	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	95	174	8
Pumping Expenses (620-625)	7,795	6,977	9
Water Treatment Expenses (630-635)	3,556	6,562	10
Transmission and Distribution Expenses (640-655)	7,361	13,613	11
Customer Accounts Expenses (901-904)	12,763	11,094	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	26,044	32,694	14
Total Operation and Maintenance Expenses	57,614	71,114	
Other Operating Expenses			
Depreciation Expense (403)	9,266	23,286	15
Amortization Expense (404-407)		0	16
Taxes (408)	30,136	29,587	17
Total Other Operating Expenses	39,402	52,873	
Total Operating Expenses	97,016	123,987	
NET OPERATING INCOME	42,624	21,354	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	309	12,683	69,071	4
Commercial	37	2,076	10,762	5
Industrial				6
Total Metered Sales to General Customers (461)	346	14,759	79,833	
Private Fire Protection Service (462)	1		436	7
Public Fire Protection Service (463)	1		48,380	8
Other Sales to Public Authorities (464)	15	1,883	9,436	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	363	16,642	138,085	

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)	48,380	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	48,380	
Forfeited Discounts (470):		
Customer late payment charges	744	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	744	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	636	10
Other (specify): MISCELLANEOUS	175	11
Total Other Water Revenues (474)	811	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	95	174	4
Total Source of Supply Expenses	95	174	
PUMPING EXPENSES			
Operation Labor (620)	1,220	1,372	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	2,312	2,295	7
Operation Supplies and Expenses (623)	2,636	2,142	8
Maintenance of Pumping Plant (625)	1,627	1,168	9
Total Pumping Expenses	7,795	6,977	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,531	2,112	10
Chemicals (631)	1,884	2,199	11
Operation Supplies and Expenses (632)	57	2,251	12
Maintenance of Water Treatment Plant (635)	84	0	13
Total Water Treatment Expenses	3,556	6,562	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	1,260	2,257	14
Operation Supplies and Expenses (641)	778	1,552	15
Maintenance of Distribution Reservoirs and Standpipes (650)	93	3,639	16
Maintenance of Mains (651)	1,562	1,350	17
Maintenance of Services (652)	161	707	18
Maintenance of Meters (653)	1,396	223	19
Maintenance of Hydrants (654)	2,111	3,885	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	7,361	13,613	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,572	1,504	22
Accounting and Collecting Labor (902)	7,278	6,884	23
Supplies and Expenses (903)	3,913	2,706	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	12,763	11,094	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,811	5,170	27
Office Supplies and Expenses (921)	419	3,600	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	1,825	4,905	30
Property Insurance (924)	706	1,365	31
Injuries and Damages (925)	906	1,154	32
Employee Pensions and Benefits (926)	9,489	8,580	33
Regulatory Commission Expenses (928)	0	15	34
Miscellaneous General Expenses (930)	2,973	6,136	35
Transportation Expenses (933)	1,718	1,407	36
Maintenance of General Plant (935)	2,197	362	37
Total Administrative and General Expenses	26,044	32,694	
Total Operation and Maintenance Expenses	57,614	71,114	

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		26,330	26,330	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		203	197	2
Net property tax equivalent		26,127	26,133	
Social Security		3,842	3,316	3
PSC Remainder Assessment		167	138	4
Other (specify): NONE			0	5
Total tax expense		30,136	29,587	

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			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208381	0.209645			3
County tax rate	mills		7.482435	6.710759			4
Local tax rate	mills		3.909464	3.933185			5
School tax rate	mills		1.980211	10.959991			6
Voc. school tax rate	mills		10.893891	1.992234			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		24.474382	23.805814			10
Less: state credit	mills		1.640416	1.648627			11
Net tax rate	mills		22.833966	22.157187			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.909464	3.933185			14
Combined School Tax Rate	mills		12.874102	12.952225			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		16.783566	16.885410			17
Total Tax Rate	mills		24.474382	23.805814			18
Ratio of Local and School Tax to Total	dec.		0.685761	0.709298			19
Total tax net of state credit	mills		22.833966	22.157187			20
Net Local and School Tax Rate	mills		15.658633	15.716043			21
Utility Plant, Jan. 1	\$	1,263,180	957,712	305,468			22
Materials & Supplies	\$	2,839	2,839	0			23
Subtotal	\$	1,266,019	960,551	305,468			24
Less: Plant Outside Limits	\$	13,340	0	13,340			25
Taxable Assets	\$	1,252,679	960,551	292,128			26
Assessment Ratio	dec.		0.959800	0.953900			27
Assessed Value	\$	1,200,598	921,937	278,661			28
Net Local & School Rate	mills		15.658633	15.716043			29
Tax Equiv. Computed for Current Year	\$	18,816	14,436	4,379			30
Tax Equivalent per 1994 PSC Report	\$	26,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,330					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	81		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,879		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	46,960	0	
PUMPING PLANT			
Land and Land Rights (320)	11,138		12
Structures and Improvements (321)	83,882		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,565		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	161,585	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,967		23
Total Water Treatment Plant	2,967	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			81	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(39,629)	7,250	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	(39,629)	7,331	
PUMPING PLANT				
Land and Land Rights (320)			11,138	12
Structures and Improvements (321)		(76,427)	7,455	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(29,722)	36,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(106,149)	55,436	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,967	23
Total Water Treatment Plant	0	0	2,967	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	22,989		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	158,263		26
Transmission and Distribution Mains (343)	662,265		27
Fire Mains (344)	0		28
Services (345)	102,910		29
Meters (346)	27,009	372	30
Hydrants (348)	63,036	1,055	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,036,472	1,427	
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)	4,211		36
Transportation Equipment (392)	5,588		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	4,634		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	763		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	15,196	0	
Total utility plant in service directly assignable	1,263,180	1,427	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,263,180	1,427	

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)			22,989 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(98,792)	59,471 26
Transmission and Distribution Mains (343)		(546,899)	115,366 27
Fire Mains (344)			0 28
Services (345)		(48,915)	53,995 29
Meters (346)	150	(1,623)	25,608 30
Hydrants (348)	350	(32,403)	31,338 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	500	(728,632)	308,767
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)			4,211 36
Transportation Equipment (392)			5,588 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			4,634 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			763 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	15,196
Total utility plant in service directly assignable	500	(874,410)	389,697
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	500	(874,410)	389,697

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

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)		39,629	39,629 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	39,629	39,629
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)		76,427	76,427 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		29,722	29,722 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	106,149	106,149
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
Total Transmission and Distribution Plant	0	0
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	0
Common Utility Plant Allocated to Water Department		46
Total utility plant in service	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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		98,792	98,792 26
Transmission and Distribution Mains (343)		546,899	546,899 27
Fire Mains (344)			0 28
Services (345)		48,915	48,915 29
Meters (346)		1,623	1,623 30
Hydrants (348)		32,403	32,403 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	728,632	728,632
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	874,410	874,410
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	874,410	874,410

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			1,538	1,538	1
February			1,439	1,439	2
March			1,635	1,635	3
April			1,431	1,431	4
May			1,599	1,599	5
June			1,782	1,782	6
July			2,012	2,012	7
August			2,285	2,285	8
September			1,762	1,762	9
October			1,549	1,549	10
November			1,574	1,574	11
December			1,640	1,640	12
Total annual pumpage	0	0	20,246	20,246	
Less: Water sold				16,642	13
Volume pumped but not sold				3,604	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				750	16
Volume related to equipment/system malfunction				350	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,100	19
Volume pumped but unaccounted for				2,504	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				116	23
Date of maximum: 8/14/2003					24
Cause of maximum:					25
High usage.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 4/19/2003					27
Total KWH used for pumping for the year				33,239	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)	
RAILROAD STREET	3	350	10	288,000	Yes	1
MCKINLEY STREET	4	400	14	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 3	WELL 4	1
Location	RAILROAD STREET	MCKINLEY STREET	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	F-M	F-M	5
Year Installed	1989	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	9 10
Year Installed	1989	1990	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	50	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	140,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,762	0	0	0	1,762	1
M	D	6.000	13,223	0	0	0	13,223	2
P	D	6.000	10,234	0	0	0	10,234	3
M	D	8.000	5,883	0	0	0	5,883	4
P	D	8.000	1,415	0	0	0	1,415	5
Total Within Municipality			32,517	0	0	0	32,517	
P	D	8.000	1,350	0	0	0	1,350	6
Total Outside of Municipality			1,350	0	0	0	1,350	
Total Utility			33,867	0	0	0	33,867	

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	312	0	0	0	312	25	1
M	1.000	57	0	0	0	57		2
M	1.250	2	0	0	0	2		3
M	1.500	1	0	0	0	1		4
M	2.000	5	0	0	0	5		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
Total Utility		381	0	0	0	381	25	

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	391	6	6	0	391	37	1
1.000	9	0	0	0	9	4	2
1.500	2	0	0	0	2	2	3
2.000	3	0	0	0	3	0	4
3.000	2	0	0	0	2	0	5
4.000	2	0	0	0	2	0	6
6.000	1	0	0	0	1	1	7
Total:	410	6	6	0	410	44	

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	318	37	0	7	1	28	391	1
1.000	0	5	0	4	0	0	9	2
1.500	0	0	0	2	0	0	2	3
2.000	0	1	0	1	0	1	3	4
3.000	0	0	0	1	1	0	2	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	1	0	0	1	7
Total:	318	43	0	17	3	29	410	

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	1				1	1
Within Municipality	55	1	1		55	2
Total Fire Hydrants	56	1	1	0	56	
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:	56
Number of distribution system valves end of year:	134
Number of distribution valves operated during year:	15

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Adjustments were made to accounts 314, 321, 325, 342, 343, 345, 346, & 348 to comply with Docket 05-US-105.

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

If Adjustments for any account are nonzero, please explain.

Adjustments were made to accounts 314, 321, 325, 342, 343, 345, 346, & 348 to comply with Docket 05-US-105.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The utility was unaware that at least one half of the distribution valves are to be operated during the year. They will do so going forward.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	301,052	305,299	1
Total Sales of Electricity	301,052	305,299	
Other Operating Revenues			
Forfeited Discounts (450)	2,040	1,808	2
Miscellaneous Service Revenues (451)	250	1,996	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	2,290	3,804	
Total Operating Revenues	303,342	309,103	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	144,655	149,013	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	25,888	22,134	11
Customer Accounts Expenses (901-904)	23,654	22,135	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	44,434	51,543	14
Total Operation and Maintenance Expenses	238,631	244,825	
Other Expenses			
Depreciation Expense (403)	59,167	56,320	15
Amortization Expense (404-407)		0	16
Taxes (408)	36,126	22,687	17
Total Other Expenses	95,293	79,007	
Total Operating Expenses	333,924	323,832	
NET OPERATING INCOME	(30,582)	(14,729)	

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	2,040	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,040	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	250	3
Total Miscellaneous Service Revenues (451)	250	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)		0	1
Fuel (501)		0	2
Operation Supplies and Expenses (502)		0	3
Steam from Other Sources (503)		0	4
Steam Transferred -- Credit (504)		0	5
Maintenance of Steam Production Plant (506)		0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)		0	7
Water for Power (531)		0	8
Operation Supplies and Expenses (532)		0	9
Maintenance of Hydraulic Production Plant (535)		0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	2,916	848	11
Fuel (539)	4,686	3,461	12
Operation Supplies and Expenses (540)	98	1,005	13
Maintenance of Other Power Production Plant (543)	3,715	0	14
Total Other Power Generation Expenses	11,415	5,314	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	133,240	143,699	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	133,240	143,699	
Total Power Production Expenses	144,655	149,013	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)		0	17
Operation Supplies and Expenses (551)		0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	406	59	20
Line and Station Labor (561)	8,831	6,251	21
Line and Station Supplies and Expenses (562)	3,179	2,771	22
Street Lighting and Signal System Expenses (565)	1,222	686	23
Meter Expenses (566)	453	242	24
Customer Installations Expenses (567)	249	996	25
Miscellaneous Distribution Expenses (569)	239	212	26
Maintenance of Structures and Equipment (571)	902	1,179	27
Maintenance of Lines (572)	10,067	8,567	28
Maintenance of Line Transformers (573)	290	175	29
Maintenance of Street Lighting and Signal Systems (574)	0	0	30
Maintenance of Meters (575)	50	996	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
Total Distribution Expenses	25,888	22,134	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,566	2,185	33
Accounting and Collecting Labor (902)	12,214	11,327	34
Supplies and Expenses (903)	8,874	8,623	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	23,654	22,135	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,028	5,579	38
Office Supplies and Expenses (921)	976	5,352	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	2,450	5,147	41
Property Insurance (924)	1,463	2,766	42
Injuries and Damages (925)	2,116	3,069	43
Employee Pensions and Benefits (926)	15,553	13,935	44
Regulatory Commission Expenses (928)	2,184	0	45
Miscellaneous General Expenses (930)	5,857	8,190	46
Transportation Expenses (933)	4,389	5,068	47
Maintenance of General Plant (935)	3,418	2,437	48
Total Administrative and General Expenses	44,434	51,543	
Total Operation and Maintenance Expenses	238,631	244,825	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		24,074	13,744	1
Social Security		7,177	6,706	2
Wisconsin Gross Receipts Tax		4,521	1,909	3
PSC Remainder Assessment		354	328	4
Other (specify): NONE			0	5
Total tax expense		36,126	22,687	

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			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208381	0.209645			3
County tax rate	mills		7.482435	6.710759			4
Local tax rate	mills		3.909464	3.933185			5
School tax rate	mills		1.980211	10.959991			6
Voc. school tax rate	mills		10.893891	1.992234			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		24.474382	23.805814			10
Less: state credit	mills		1.640416	1.648627			11
Net tax rate	mills		22.833966	22.157187			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.909464	3.933185			14
Combined School Tax Rate	mills		12.874102	12.952225			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		16.783566	16.885410			17
Total Tax Rate	mills		24.474382	23.805814			18
Ratio of Local and School Tax to Total	dec.		0.685761	0.709298			19
Total tax net of state credit	mills		22.833966	22.157187			20
Net Local and School Tax Rate	mills		15.658633	15.716043			21
Utility Plant, Jan. 1	\$	1,605,049	830,363	774,686			22
Materials & Supplies	\$	23,652	11,826	11,826			23
Subtotal	\$	1,628,701	842,189	786,512			24
Less: Plant Outside Limits	\$	24,995	0	24,995			25
Taxable Assets	\$	1,603,706	842,189	761,517			26
Assessment Ratio	dec.		0.959800	0.953900			27
Assessed Value	\$	1,534,744	808,333	726,411			28
Net Local & School Rate	mills		15.658633	15.716043			29
Tax Equiv. Computed for Current Year	\$	24,074	12,657	11,416			30
Tax Equivalent per 1994 PSC Report	\$	13,744					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	24,074					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	475		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	475	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	1,793		18
Structures and Improvements (341)	21,177		19
Fuel Holders, Producers and Accessories (342)	1,480		20
Prime Movers (343)	0		21
Generators (344)	728,124	17,778	22
Accessory Electric Equipment (345)	14,100		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	766,674	17,778	

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)			475	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	475	
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)			1,793	18
Structures and Improvements (341)			21,177	19
Fuel Holders, Producers and Accessories (342)			1,480	20
Prime Movers (343)			0	21
Generators (344)		(315,047)	430,855	22
Accessory Electric Equipment (345)			14,100	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	(315,047)	469,405	

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)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	141,441	178	38
Overhead Conductors and Devices (365)	152,460		39
Underground Conduit (366)	121		40
Underground Conductors and Devices (367)	76,829	242	41
Line Transformers (368)	132,919		42
Services (369)	98,762	1,947	43
Meters (370)	22,575		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	37,735	166	47
Total Distribution Plant	662,842	2,533	
GENERAL PLANT			
Land and Land Rights (389)	7,000		48
Structures and Improvements (390)	21,305		49
Office Furniture and Equipment (391)	2,009		50
Computer Equipment (391.1)	4,211		51
Transportation Equipment (392)	97,724	12,530	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	9,835		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			141,619 38
Overhead Conductors and Devices (365)		(8,031)	144,429 39
Underground Conduit (366)			121 40
Underground Conductors and Devices (367)			77,071 41
Line Transformers (368)			132,919 42
Services (369)		(24,445)	76,264 43
Meters (370)			22,575 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			37,901 47
Total Distribution Plant	0	(32,476)	632,899
GENERAL PLANT			
Land and Land Rights (389)			7,000 48
Structures and Improvements (390)			21,305 49
Office Furniture and Equipment (391)			2,009 50
Computer Equipment (391.1)			4,211 51
Transportation Equipment (392)			110,254 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			9,835 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	3,246	55
Power Operated Equipment (396)	23,223	56
Communication Equipment (397)	6,505	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	175,058	12,530
Total utility plant in service directly assignable	1,605,049	32,841
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	1,605,049	32,841

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)			3,246 55
Power Operated Equipment (396)			23,223 56
Communication Equipment (397)	0		6,505 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	187,588
Total utility plant in service directly assignable	0	(347,523)	1,290,367
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	(347,523)	1,290,367

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)		315,047	315,047 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	315,047	315,047

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

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)		8,031	8,031 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)		24,445	24,445 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	32,476	32,476
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Electric Department		60
Total utility plant in service	<u>0</u>	<u>0</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	0	0	0
Total utility plant in service directly assignable	0	347,523	347,523
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	347,523	347,523

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)		6.50	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)		0.35	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	956	Wednesday	01/22/2003	12:00	446	1
February	02	962	Wednesday	02/12/2003	08:00	481	2
March	03	906	Monday	03/03/2003	09:00	472	3
April	04	815	Thursday	04/03/2003	20:00	412	4
May	05	805	Monday	05/05/2003	10:00	392	5
June	06	980	Tuesday	06/24/2003	17:00	385	6
July	07	1,003	Monday	07/07/2003	16:00	430	7
August	08	1,129	Tuesday	08/26/2003	17:00	453	8
September	09	967	Monday	09/08/2003	15:00	415	9
October	10	868	Thursday	10/23/2003	19:00	420	10
November	11	897	Monday	11/24/2003	19:00	452	11
December	12	954	Tuesday	12/16/2003	20:00	494	12
Total		11,242				5,252	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
30 minutes integrated	DPC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	59	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	59	7
Purchases	5,252	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	5,311	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	4,996	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	4,996	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	315	27
Total Energy Losses	315	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.9311%	29
Total Disposition of Energy	5,311	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	338	2,579	1
Total Sales for Residential Sales		338	2,579	
Commercial & Industrial				
INTERDEPARTMENTAL	CG-1	3	34	2
SMALL COMMERCIAL - RURAL	CG-1	1	1	3
SMALL COMMERCIAL & INDUSTRIAL	CG-1	79	1,076	4
LARGE COMMERCIAL - INDUSTRIAL	CP-1	4	1,187	5
Total Sales for Commercial & Industrial		87	2,298	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	797	119	6
Total Sales for Public Street & Highway Lighting		797	119	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,222	4,996	

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)	
		174,938	(19,360)	155,578	1
0	0	174,938	(19,360)	155,578	
		2,520	(252)	2,268	2
		196	(8)	188	3
		76,430	(8,027)	68,403	4
4,134		69,419	(8,777)	60,642	5
4,134	0	148,565	(17,064)	131,501	
		14,853	(880)	13,973	6
0	0	14,853	(880)	13,973	
				0	7
0	0	0	0	0	
4,134	0	338,356	(37,304)	301,052	

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	DAIRYLAND POWER				1
Point of Delivery	GENERATION STATION				2
Type of Power Purchased (firm, dump, etc.)	NON FIRM				3
Voltage at Which Delivered					4
Point of Metering	GENERATION STATION				5
Total of 12 Monthly Maximum Demands -- kW	11,242				6
Average load factor	63.9968%				7
Total Cost of Purchased Power	133,240				8
Average cost per kWh	0.0254				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	446				12
February	481				13
March	472				14
April	412				15
May	392				16
June	385				17
July	430				18
August	453				19
September	415				20
October	420				21
November	452				22
December	494				23
Total kWh (000)	5,252	0			24

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

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	59	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,129	7
Date and Hour of Such Maximum Demand	8/26/2003 17	8
Load Factor	0.0060	9
Maximum Net Generation in Any One Day	6,924	10
Date of Such Maximum	8/26/2003	11
Number of Hours Generators Operated	5	12
Maximum Continuous or Dependable Capacity--kW	1,800	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	12	23
August	26	24
September	0	25
October	0	26
November	0	27
December	21	28
Total kWh (000)	59	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	102	32
Average Cost per Barrel of Oil Burned (\$)	49.1400	33
Specific Gravity	0	34
Average BTU per Gallon	128,700	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	13	38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0853	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	VIOLA GENE			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	59			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	1,129			7
Date and Hour of Such Maximum Demand	8/26/2003 17			8
Load Factor	0.0060			9
Maximum Net Generation in Any One Day	6,924			10
Date of Such Maximum	08/26/2003			11
Number of Hours Generators Operated	5			12
Maximum Continuous or Dependable Capacity--kW	1,800			13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)	0.0000			16
Monthly Net Generation --- kWh (000):				17
January				18
February				19
March				20
April				21
May				22
June				23
July	12			24
August	26			25
September				26
October				27
November				28
December	21			29
Total kWh (000)	59			30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)	102			33
Average Cost per Barrel of Oil Burned (\$)	49.1400			34
Specific Gravity				35
Average BTU per Gallon	128,700			36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)	1.1700			38
kWh Net Generation per Gallon of Fuel Oil	13			39
kWh Net Generation per Gallon of Lubr. Oil				40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
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 (\$)	0.0853			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>0</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
VIOLA GENE	1	2002	RECIP	CUMMINS	1,800	2,000	1
Total						<u>2,000</u>	

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	Rated Unit Capacity		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
2002	2,400		1,800	1,800	1,800	1,800
Total		0	1,800	1,800	1,800	1,800

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

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

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	490	106	3,730	1
Acquired during year				2
Total	490	106	3,730	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	490	106	3,730	6
Number end of year accounted for as follows:				7
In customers' use	432	67	2,722	8
In utility's use	3	3		9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	55	36	1,008	12
Total end of year	490	106	3,730	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	98	44,668	1
Sodium Vapor	250	21	42,978	2
Total		119	87,646	
Ornamental				
Sodium Vapor	250	26	27,298	3
Total		26	27,298	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Adjustments were made to accounts 344, 364, & 369 to comply with Docket 05-US-105.

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

If Adjustments for any account are nonzero, please explain.

Adjustments were made to accounts 344, 364, & 369 to comply with Docket 05-US-105.
