



3013 (02-02-05)

ANNUAL REPORT

OF

Name: COLUMBUS WATER & LIGHT DEPARTMENT

Principal Office: 950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

For the Year Ended: DECEMBER 31, 2004

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

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

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

SIGNATURE PAGE

I JOHN O. ANDLER of
(Person responsible for accounts)

COLUMBUS WATER & LIGHT DEPARTMENT, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/30/2005
(Date)

SUPERINTENDENT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COLUMBUS WATER & LIGHT DEPARTMENT

Utility Address: 950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN O ANDLER

Title: SUPERINTENDENT

Office Address:

950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

Telephone: (920) 623 - 5912

Fax Number: (920) 623 - 5923

E-mail Address: jandler@wppisys.org

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

Name: TIM HERLITZKA

Title:

Office Address: VIRCHOW KRAUSE & COMPANY LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (800) 362 - 7301

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

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

Name: MR DOUGLAS CALDWELL

Title: COMMISSION PRESIDENT

Office Address:

605 HIBBARD STREET
COLUMBUS, WI 53925

Telephone: (920) 623 - 3936

Fax Number:

E-mail Address: sdcaldwell@charter.net

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

Date of most recent audit report: 2/11/2005

Period covered by most recent audit: CALENDAR YEAR 2004

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ALAN STROHSCHIEIN

Title: COMMISSION VICE PRESIDENT

Office Address:

159 S LUDINGTON ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 2809

Fax Number:

E-mail Address: kastro@ssglawyers.com

Name: MR JOHN O ANDLER

Title: SUPERINTENDENT

Office Address:

950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925

Telephone: (920) 623 - 5912

Fax Number: (920) 623 - 5923

E-mail Address: jandler@wppisys.org

Name: MS HEIDI POSER

Title: COMMISSION SECRETARY

Office Address:

314 S CHARLES ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 2882

Fax Number:

E-mail Address: hmposer@charter.net

Name of utility commission/committee: COLUMBUS WATER & LIGHT COMMISSION

Names of members of utility commission/committee:

MR DOUGLAS CALDWELL, PRESIDENT

MR JOHN EXNER

MR ROLF LANG

MS HEIDI POSER, SECRETARY

MR ALAN STROHSCHIEIN, VICE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,908,897	4,709,970	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,819,655	3,620,600	2
Depreciation Expense (403)	311,412	311,515	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	349,050	342,530	5
Total Operating Expenses	4,480,117	4,274,645	
Net Operating Income	428,780	435,325	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	428,780	435,325	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	514	538	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	25,568	27,090	10
Miscellaneous Nonoperating Income (421)	341,610	48,500	11
Total Other Income	367,692	76,128	
Total Income	796,472	511,453	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(11,378)	0	12
Other Income Deductions (426)	28,458	21,605	13
Total Miscellaneous Income Deductions	17,080	21,605	
Income Before Interest Charges	779,392	489,848	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	202,848	219,528	14
Amortization of Debt Discount and Expense (428)	40,248	40,248	15
Amortization of Premium on Debt--Cr. (429)	0	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	0	19
Total Interest Charges	243,096	259,776	
Net Income	536,296	230,072	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,899,127	4,661,564	20
Balance Transferred from Income (433)	536,296	230,072	21
Miscellaneous Credits to Surplus (434)	0	1,018,187	22
Miscellaneous Debits to Surplus--Debit (435)	96,000	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	2,186	10,696	25
Total Unappropriated Earned Surplus End of Year (216)	6,337,237	5,899,127	

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	4,908,897		4,908,897	1
Total (Acct. 400):	4,908,897	0	4,908,897	
Operation and Maintenance Expense (401-402):				
Derived	3,819,655		3,819,655	2
Total (Acct. 401-402):	3,819,655	0	3,819,655	
Depreciation Expense (403):				
Derived	311,412		311,412	3
Total (Acct. 403):	311,412	0	311,412	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	349,050		349,050	5
Total (Acct. 408):	349,050	0	349,050	
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:	428,780	0	428,780	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	514		514	8
Total (Acct. 415-416):	514	0	514	
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):			
INVESTMENT INCOME	25,568	0	25,568 11
Total (Acct. 419):	25,568	0	25,568
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	222,939	222,939 12
Contributed Plant - Electric	[REDACTED]	24,677	24,677 13
CAPITAL PAID IN BY MUNICIPALITY	0	93,994	93,994 14
Total (Acct. 421):	0	341,610	341,610
TOTAL OTHER INCOME:	26,082	341,610	367,692

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(11,378)	[REDACTED]	(11,378) 15
NONE	0	0	0 16
Total (Acct. 425):	(11,378)	0	(11,378)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	16,130	16,130 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	11,211	11,211 18
MISCELLANEOUS EXPENSE	1,117	0	1,117 19
Total (Acct. 426):	1,117	27,341	28,458
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,261)	27,341	17,080

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	202,848	[REDACTED]	202,848 20
Total (Acct. 427):	202,848	0	202,848
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	11,736	[REDACTED]	11,736 21
AMORTIZATION OF LOSS ON ADVANCE REFUNDING	28,512	[REDACTED]	28,512 22
Total (Acct. 428):	40,248	0	40,248
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 23
Total (Acct. 429):	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			
Interest on Debt to Municipality (430):			
Derived	0		0 24
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	243,096	0	243,096
NET INCOME:	222,027	314,269	536,296
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,852,627	1,046,500	5,899,127 27
Total (Acct. 216):	4,852,627	1,046,500	5,899,127
Balance Transferred from Income (433):			
Derived	222,027	314,269	536,296 28
Total (Acct. 433):	222,027	314,269	536,296
Miscellaneous Credits to Surplus (434):			
CIAC LESS ACCUMULATED DEPRECIATION	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
WRS LIABILITY	96,000	0	96,000 30
Total (Acct. 435)--Debit:	96,000	0	96,000
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
APPROPRIATION OF INCOME TO MUNICIPALITY	2,186	0	2,186 32
Total (Acct. 439)--Debit:	2,186	0	2,186
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,976,468	1,360,769	6,337,237

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		7,700			7,700	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		4,408			4,408	2
Payroll		2,114			2,114	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION		664			664	6
Total costs and expenses	0	7,186	0	0	7,186	
Net income (or loss)	0	514	0	0	514	

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	870,237	4,038,660	0	0	4,908,897	1
Less: interdepartmental sales	0		0	0	0	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	642	1,076			1,718	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	869,595	4,037,584	0	0	4,907,179	

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	166,697		166,697	1
Electric operating expenses	245,899		245,899	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	27,225		27,225	8
Electric utility plant accounts	112,401		112,401	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	552,222	0	552,222	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	4.3	1
Electric	6.7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	14,816,873	14,090,886	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,448,825	5,330,873	2
Net Utility Plant	9,368,048	8,760,013	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	9,368,048	8,760,013	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	182,330	87,169	8
Special Funds (125-128)	1,130,415	1,280,618	9
Total Other Property and Investments	1,312,745	1,367,787	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	67,559	338,042	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	561,114	514,471	15
Other Accounts Receivable (143)	63,021	1,997	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,345	10,006	18
Materials and Supplies (151-163)	255,195	213,435	19
Prepayments (165)	30,703	30,786	20
Interest and Dividends Receivable (171)	4,100	6,500	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	987,037	1,115,237	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	167,768	208,015	24
Other Deferred Debits (182-186)	99,584	65,159	25
Total Deferred Debits	267,352	273,174	
Total Assets and Other Debits	11,935,182	11,516,211	

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)	493,643	493,643	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,337,237	5,899,127	28
Total Proprietary Capital	6,830,880	6,392,770	
LONG-TERM DEBT			
Bonds (221-222)	3,910,000	4,225,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	96,000	0	31
Total Long-Term Debt	4,006,000	4,225,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	275,256	288,493	33
Payables to Municipality (233)	147,896	173,767	34
Customer Deposits (235)	6,678	7,816	35
Taxes Accrued (236)	302,096	298,896	36
Interest Accrued (237)	17,200	18,500	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	8,058	47	41
Total Current and Accrued Liabilities	757,184	787,519	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	223,202	12,277	44
Total Deferred Credits	223,202	12,277	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	117,916	98,645	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	117,916	98,645	
Total Liabilities and Other Credits	11,935,182	11,516,211	

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	6,886,077	0	0	7,204,809	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,945,499	0	0	7,365,126	2
Utility Plant in Service - Contributed Plant (101.2)	1,234,553	0	0	271,695	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)					9
Total Utility Plant	7,180,052	0	0	7,636,821	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,674,517	0	0	3,499,221	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	121,628	0	0	153,459	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	1,796,145	0	0	3,652,680	
Net Utility Plant	5,383,907	0	0	3,984,141	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,635,603	3,447,531			5,083,134	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	121,148	190,264			311,412	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,915				7,915	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	9,215			9,215	10
Other credits (specify):						11
Transportation and other clearing	8,640	23,820			32,460	12
	0				0	13
					0	14
					0	15
Total credits	137,703	223,299	0	0	361,002	16
Debits during year						17
Book cost of plant retired	5,272	31,102			36,374	18
Cost of removal	356	6,116			6,472	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	93,161	134,391			227,552	
					0	
					0	23
					0	24
Total debits	98,789	171,609	0	0	270,398	25
Balance end of year (111.1)	1,674,517	3,499,221	0	0	5,173,738	26

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	105,491	142,248			247,739	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,130	11,211			27,341	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	16,130	11,211	0	0	27,341	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	121,621	153,459	0	0	275,080	26

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			227,520		227,520	186,180	3
Total Electric Utility					227,520	186,180	

Account	Total End of Year	Amount Prior Year	
Electric utility total	227,520	186,180	1
Water utility (154)	27,675	27,255	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	255,195	213,435	

**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)				
1995 Mortgage Revenue Bonds	11,736	428	118,836	1
UNAMORTIZED LOSS ON ADVANCE REFUNDING	28,512	428	48,932	2
Total			167,768	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	493,643	1
Changes during year (explain):		2
Balance end of year	<u>493,643</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 Mortgage revenue bonds	11/01/1995	06/01/2013	5.24%	3,910,000	1
Total Bonds (Account 221):				3,910,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u>3,910,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
WI RETIREMENT UNFUNDED PENSION LIABILITY	01/01/2004	02/01/2005	0.00%	96,000	1
Total for Account 224				96,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	298,896	1
Accruals:		
Charged water department expense	156,073	2
Charged electric department expense	191,057	3
Charged sewer department expense	2,905	4
Other (explain):		
NONE		5
Total Accruals and other credits	350,035	
Taxes paid during year:		
County, state and local taxes	298,896	6
Social Security taxes	42,550	7
PSC Remainder Assessment	5,389	8
Other (explain):		
NONE		9
Total payments and other debits	346,835	
Balance end of year	302,096	

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)					
MORTGAGE REVENUE BONDS	18,500	202,848	204,148	17,200	1
Subtotal	18,500	202,848	204,148	17,200	
Advances from Municipality (223)					
1997 Combined G.O.	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	18,500	202,848	204,148	17,200	

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):		
DEFERRED SPECIAL ASSESSMENTS	17,914	2
CAPITAL ADDITIONS INVOICED TO TIF	164,416	3
Total (Acct. 124):	182,330	
Sinking Funds (125):		
RESERVE ACCOUNT	614,500	4
BOND PRINCIPAL & INTEREST ACCOUNT	211,661	5
Total (Acct. 125):	826,161	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	304,254	6
Total (Acct. 126):	304,254	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	189,030	11
Electric	372,084	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	561,114	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

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 Accounts Receivable (143):		
MISCELLANEOUS	63,021	17
Total (Acct. 143):	63,021	
Receivables from Municipality (145):		
RECEIVABLE FROM CITY	2,840	18
RECEIVABLE FROM SEWER	2,505	19
Total (Acct. 145):	5,345	
Prepayments (165):		
INSURANCE	30,703	20
Total (Acct. 165):	30,703	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY ENGINEERING	99,584	22
Total (Acct. 183):	99,584	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO CITY - INSURANCE, PILOT, TREASURERS SALARY	67,784	26
PAYABLE TO SEWER - SEWER BILLS COLLECTED BY WATER AND LIGHT	80,112	27
Total (Acct. 233):	147,896	
Other Deferred Credits (253):		
Regulatory Liability	216,174	28
PUBLIC BENEFITS	7,028	29
Total (Acct. 253):	223,202	

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)	5,905,106	7,149,120	0	0	13,054,226	1
Materials and Supplies	27,465	206,850	0	0	234,315	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,655,060	3,473,376	0	0	5,128,436	4
Customer Advances for Construction					0	5
Regulatory Liability	44,251	63,835	0	0	108,086	6
					0	7
Average Net Rate Base	4,233,260	3,818,759	0	0	8,052,019	
Net Operating Income	181,808	246,972	0	0	428,780	8
Net Operating Income as a percent of Average Net Rate Base	4.29%	6.47%	N/A	N/A	5.33%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	93,161	134,391	0	0	227,552	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	4,658	6,720			11,378	4
Other (specify):						
NONE					0	5
Balance End of Year	88,503	127,671	0	0	216,174	

FINANCIAL SECTION FOOTNOTES

Distribution of Total Payroll (Page F-05)

General footnotes

Account 673 Maintenance of Mains - Was lower in 2004 because of fewer main breaks.

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

General footnotes

The utility recorded an adjustment for their proportionate share of the State of Wisconsin unfunded pension liability. This amount will be paid off in 2005.

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143 - \$17,353 is for pole attachment charges, \$25,145 is for charges billed for new water and electric installations.

Payables to the city are for insurance, PILOT, and a portion of the treasurers salary.

Payables to the sewer are for utility billings.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	858,776	878,765	1
Total Sales of Water	858,776	878,765	
Other Operating Revenues			
Forfeited Discounts (470)	4,557	4,369	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)	6,904	6,240	6
Total Other Operating Revenues	11,461	10,609	
Total Operating Revenues	870,237	889,374	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	27,448	37,582	8
Water Treatment Expenses (640-652)	67,402	80,978	9
Transmission and Distribution Expenses (660-678)	72,337	98,708	10
Customer Accounts Expenses (901-905)	35,740	29,180	11
Sales Expenses (910)	7,436	4,499	12
Administrative and General Expenses (920-932)	199,743	189,017	13
Total Operation and Maintenance Expenses	410,106	439,964	
Other Operating Expenses			
Depreciation Expense (403)	121,148	119,911	14
Amortization Expense (404-407)		0	15
Taxes (408)	157,175	158,201	16
Total Other Operating Expenses	278,323	278,112	
Total Operating Expenses	688,429	718,076	
NET OPERATING INCOME	181,808	171,298	

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	1,694	75,016	403,530	4
Commercial	228	39,024	139,524	5
Industrial	13	24,616	47,963	6
Total Metered Sales to General Customers (461)	1,935	138,656	591,017	
Private Fire Protection Service (462)	17		16,526	7
Public Fire Protection Service (463)	1		231,401	8
Other Sales to Public Authorities (464)	24	4,647	19,832	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,977	143,303	858,776	

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)	231,401	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)	231,401	
Forfeited Discounts (470):		
Customer late payment charges	4,557	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,557	
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	6,904	10
Other (specify): NONE		11
Total Other Water Revenues (474)	6,904	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	24,328	24,385	17
Pumping Labor and Expenses (624)	465	781	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	2,655	12,416	25
Total Pumping Expenses	27,448	37,582	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	27,031	32,440	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	36,959	37,573	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	536	36	32
Maintenance of Water Treatment Equipment (652)	2,876	10,929	33
Total Water Treatment Expenses	67,402	80,978	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	818	2,447	34
Storage Facilities Expenses (661)	500	485	35
Transmission and Distribution Lines Expenses (662)	8,988	12,014	36
Meter Expenses (663)	161	1,291	37
Customer Installations Expenses (664)	3,897	2,701	38
Miscellaneous Expenses (665)	23,708	23,722	39
Rents (666)	165	160	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)		0	43
Maintenance of Transmission and Distribution Mains (673)	14,367	31,180	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	15,297	18,127	46
Maintenance of Meters (676)	3,095	4,703	47
Maintenance of Hydrants (677)	1,341	1,878	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	72,337	98,708	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	6,850	5,816	51
Customer Records and Collection Expenses (903)	28,248	23,410	52
Uncollectible Accounts (904)	642	(46)	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	35,740	29,180	
SALES EXPENSES			
Sales Expenses (910)	7,436	4,499	55
Total Sales Expenses	7,436	4,499	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	55,430	56,182	56
Office Supplies and Expenses (921)	20,170	19,765	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	26,347	24,941	59
Property Insurance (924)	11,890	10,697	60
Injuries and Damages (925)	5,126	5,780	61
Employee Pensions and Benefits (926)	70,478	60,996	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	8,498	8,504	65
Rents (931)		0	66
Maintenance of General Plant (932)	1,804	2,152	67
Total Administrative and General Expenses	199,743	189,017	
Total Operation and Maintenance Expenses	410,106	439,964	

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		146,051	146,403	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,256	5,370	2
Net property tax equivalent		140,795	141,033	
Social Security		15,363	16,144	3
PSC Remainder Assessment		1,017	1,024	4
Other (specify): NONE			0	5
Total tax expense		157,175	158,201	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222680				3
County tax rate	mills		5.288590				4
Local tax rate	mills		12.157960				5
School tax rate	mills		11.095920				6
Voc. school tax rate	mills		1.444250				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.209400				10
Less: state credit	mills		1.367660				11
Net tax rate	mills		28.841740				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.157960				14
Combined School Tax Rate	mills		12.540170				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.698130				17
Total Tax Rate	mills		30.209400				18
Ratio of Local and School Tax to Total	dec.		0.817564				19
Total tax net of state credit	mills		28.841740				20
Net Local and School Tax Rate	mills		23.579980				21
Utility Plant, Jan. 1	\$	6,886,077	6,886,077				22
Materials & Supplies	\$	27,255	27,255				23
Subtotal	\$	6,913,332	6,913,332				24
Less: Plant Outside Limits	\$	16,947	16,947				25
Taxable Assets	\$	6,896,385	6,896,385				26
Assessment Ratio	dec.		0.898130				27
Assessed Value	\$	6,193,850	6,193,850				28
Net Local & School Rate	mills		23.579980				29
Tax Equiv. Computed for Current Year	\$	146,051	146,051				30
Tax Equivalent per 1994 PSC Report	\$	111,027					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	146,051					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	122,133		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	122,133	0	
PUMPING PLANT			
Land and Land Rights (320)	1,890		12
Structures and Improvements (321)	8,713		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	16,418		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	151,977		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	68,000		20
Total Pumping Plant	246,998	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	2,217		21
Structures and Improvements (331)	478,573		22
Water Treatment Equipment (332)	682,308	717	23
Total Water Treatment Plant	1,163,098	717	

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)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			122,133 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	122,133
PUMPING PLANT			
Land and Land Rights (320)			1,890 12
Structures and Improvements (321)			8,713 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			16,418 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			151,977 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			68,000 20
Total Pumping Plant	0	0	246,998
WATER TREATMENT PLANT			
Land and Land Rights (330)			2,217 21
Structures and Improvements (331)			478,573 22
Water Treatment Equipment (332)	614		682,411 23
Total Water Treatment Plant	614	0	1,163,201

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,400		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	464,072		26
Transmission and Distribution Mains (343)	2,086,430	59,206	27
Fire Mains (344)	0		28
Services (345)	385,508	4,476	29
Meters (346)	233,205	14,186	30
Hydrants (348)	246,133	4,933	31
Other Transmission and Distribution Plant (349)	67		32
Total Transmission and Distribution Plant	3,423,815	82,801	
GENERAL PLANT			
Land and Land Rights (389)	2,911		33
Structures and Improvements (390)	594,601		34
Office Furniture and Equipment (391)	32,922		35
Computer Equipment (391.1)	(688)	2,046	36
Transportation Equipment (392)	51,969		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,694		39
Laboratory Equipment (395)	13,313		40
Power Operated Equipment (396)	53,212	493	41
Communication Equipment (397)	141,514		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,222		44
Other Tangible Property (399)	0		45
Total General Plant	908,670	2,539	
Total utility plant in service directly assignable	5,864,714	86,057	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,864,714	86,057	

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)			8,400	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			464,072	26
Transmission and Distribution Mains (343)	650		2,144,986	27
Fire Mains (344)			0	28
Services (345)	13		389,971	29
Meters (346)	2,502		244,889	30
Hydrants (348)	135		250,931	31
Other Transmission and Distribution Plant (349)			67	32
Total Transmission and Distribution Plant	3,300	0	3,503,316	
GENERAL PLANT				
Land and Land Rights (389)			2,911	33
Structures and Improvements (390)			594,601	34
Office Furniture and Equipment (391)			32,922	35
Computer Equipment (391.1)	1,358		0	36
Transportation Equipment (392)			51,969	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			16,694	39
Laboratory Equipment (395)			13,313	40
Power Operated Equipment (396)			53,705	41
Communication Equipment (397)			141,514	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,222	44
Other Tangible Property (399)			0	45
Total General Plant	1,358	0	909,851	
Total utility plant in service directly assignable	5,272	0	5,945,499	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	5,272	0	5,945,499	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	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)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
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	

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	706,117	206,098	27
Fire Mains (344)	0		28
Services (345)	206,477		29
Meters (346)	0		30
Hydrants (348)	98,769	7,092	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,011,363	213,190	
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)	10,000		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	10,000	0	
Total utility plant in service directly assignable	1,021,363	213,190	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,021,363	213,190	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			912,215 27
Fire Mains (344)			0 28
Services (345)			206,477 29
Meters (346)			0 30
Hydrants (348)			105,861 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,224,553
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)			10,000 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	10,000
Total utility plant in service directly assignable	0	0	1,234,553
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,234,553

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	46,145	2.94%	3,591	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	46,145		3,591	
PUMPING PLANT				
Structures and Improvements (321)	8,569	4.42%	144	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	16,418	4.42%	0	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	93,721	4.42%	6,717	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	25,417	4.29%	2,917	15
Total Pumping Plant	144,125		9,778	
WATER TREATMENT PLANT				
Structures and Improvements (331)	180,076	2.50%	11,964	16
Water Treatment Equipment (332)	315,138	3.25%	22,177	17
Total Water Treatment Plant	495,214		34,141	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	135,191	1.87%	8,678	19
Transmission and Distribution Mains (343)	149,838	0.93%	19,676	20
Fire Mains (344)	0			21
Services (345)	130,378	2.09%	8,104	22
Meters (346)	118,962	5.29%	12,646	23
Hydrants (348)	38,824	1.59%	3,952	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					49,736	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	49,736	
321					8,713	8
322					0	9
323					16,418	10
324					0	11
325					100,438	12
326					0	13
327					0	14
328					28,334	15
	0	0	0	0	153,903	
331					192,040	16
332	614				336,701	17
	614	0	0	0	528,741	
341					0	18
342					143,869	19
343	650	100		(34,282)	134,482	20
344					0	21
345	13	75		(43,360)	95,034	22
346	2,502				129,106	23
348	135	181		(10,619)	31,841	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	67	100.00%		25
Total Transmission and Distribution Plant	573,260		53,056	
GENERAL PLANT				
Structures and Improvements (390)	149,493	2.25%	13,379	26
Office Furniture and Equipment (391)	23,652	3.62%	1,191	27
Computer Equipment (391.1)	12,676	26.70%		28
Transportation Equipment (392)	18,006	10.50%	5,457	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	17,473	100.00%		31
Laboratory Equipment (395)	8,369	5.83%	776	32
Power Operated Equipment (396)	41,809	6.00%	3,208	33
Communication Equipment (397)	105,009	9.17%	12,977	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	372	6.70%	149	36
Other Tangible Property (399)	0			37
Total General Plant	376,859		37,137	
Total accum. prov. directly assignable	1,635,603		137,703	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,635,603		137,703	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					67 25
	<u>3,300</u>	<u>356</u>	<u>0</u>	<u>(88,261)</u>	<u>534,399</u>
390					162,872 26
391					24,843 27
391.1	1,358			(4,900)	6,418 28
392					23,463 29
393					0 30
394					17,473 31
395					9,145 32
396					45,017 33
397					117,986 34
397.1					0 35
398					521 36
399					0 37
	<u>1,358</u>	<u>0</u>	<u>0</u>	<u>(4,900)</u>	<u>407,738</u>
	<u>5,272</u>	<u>356</u>	<u>0</u>	<u>(93,161)</u>	<u>1,674,517</u>
					0 38
	<u>5,272</u>	<u>356</u>	<u>0</u>	<u>(93,161)</u>	<u>1,674,517</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	40,744	0.93%	7,525
Fire Mains (344)	0		21
Services (345)	47,675	2.09%	4,315
Meters (346)	0		23
Hydrants (348)	12,172	1.59%	1,627

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					48,269 20
344					0 21
345					51,990 22
346					0 23
348					13,799 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	100,591		13,467	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	4,900	26.70%	2,670	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	4,900		2,670	
Total accum. prov. directly assignable	105,491		16,137	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	105,491		16,137	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	114,058
390					0 26
391					0 27
391.1					7,570 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	7,570
	0	0	0	0	121,628
					0 38
	0	0	0	0	121,628

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			17,593	17,593	1
February			14,503	14,503	2
March			14,905	14,905	3
April			14,270	14,270	4
May			15,057	15,057	5
June			15,515	15,515	6
July			16,332	16,332	7
August			15,553	15,553	8
September			14,931	14,931	9
October			14,505	14,505	10
November			14,355	14,355	11
December			16,302	16,302	12
Total annual pumpage	0	0	183,821	183,821	
Less: Water sold				143,303	13
Volume pumped but not sold				40,518	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				6,146	16
Volume related to equipment/system malfunction				6,995	17
Non-utility volume NOT included in water sales				234	18
Total volume not sold but accounted for				13,375	19
Volume pumped but unaccounted for				27,143	20
Percent of water lost				15%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				712	23
Date of maximum: 12/12/2004					24
Cause of maximum:					25
Water Main Break at Middleton/Main St.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				371	26
Date of minimum: 1/1/2004					27
Total KWH used for pumping for the year				339,034	28
If water is purchased: Vendor Name: N/A					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)	
361 NORTH WATER STREET	WELL #1	575	10	792,000	Yes	1
361 NORTH WATER STREET	WELL #2	575	12	792,000	Yes	2
950 MAPLE AVENUE	WELL #4	677	15	1,224,000	Yes	3

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	BOOSTER #101	BOOSTER #102	BOOSTER #103	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #1	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	BYRON JACKSON	5
Year Installed	1971	1964	1964	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	700	0	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	ALLIS CHALMERS	US MOTORS	9 10
Year Installed	1971	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #201	BOOSTER #202	BOOSTER #203	14
Location	WATER PLANT #2	WATER PLANT #2	WATER PLANT #2	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	18
Year Installed	1994	1994	1994	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	740	700	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	22 23
Year Installed	1994	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	50	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #4	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #2	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	SIMMONS	SIMMONS	FAIRBANKS MORSE	5
Year Installed	1991	1990	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	2003	2003	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	75	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	WATER RESERVOIR #1	WATER RESERVOIR #2	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1941	1994	1971	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	165	6
Total capacity in gallons (actual)	240,000	300,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	760	0	0	0	760	1
M	D	2.000	893	0	0	0	893	2
M	D	4.000	31,558	0	0	0	31,558	3
M	D	6.000	54,972	65	0	0	55,037	4
M	D	8.000	16,101	0	0	0	16,101	5
M	D	10.000	32,968	15	13	0	32,970	6
M	D	12.000	16,753	1,000	0	0	17,753	7
M	D	16.000	0	1,215			1,215	8
Total Within Municipality			154,005	2,295	13	0	156,287	
Total Utility			154,005	2,295	13	0	156,287	

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)	
L	0.625	520	0	2	0	518	3	1
M	0.750	764	0	0	0	764	31	2
M	1.000	527	4	0	0	531	52	3
M	1.250	11	0	0	0	11	4	4
M	1.500	23	0	0	0	23	0	5
M	2.000	35	3	0	0	38	2	6
P	2.000	1	0	0	0	1	0	7
M	3.000	1	0	0	0	1	0	8
M	4.000	21	0	0	0	21	8	9
M	6.000	8	0	0	0	8	0	10
M	8.000	4	1	0	0	5	0	11
M	10.000	1	0	0	0	1	0	12
Total Utility		1,916	8	2	0	1,922	100	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,915	96	40	0	1,971	189	1
1.000	49	3	2	0	50	7	2
1.250	2	0	0	0	2	0	3
1.500	23	1	0	0	24	1	4
2.000	29	0	1	0	28	3	5
3.000	8	0	0	0	8	0	6
4.000	4	0	0	0	4	0	7
Total:	2,030	100	43	0	2,087	200	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,719	163	5	7	0	77	1,971	1
1.000	6	33	4	1	0	6	50	2
1.250	0	1	0	1	0	0	2	3
1.500	0	16	4	0	1	3	24	4
2.000	0	10	1	7	0	10	28	5
3.000	0	2	1	2	0	3	8	6
4.000	0	2	0	1	0	1	4	7
Total:	1,725	227	15	19	1	100	2,087	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	251	5	1		255	2
Total Fire Hydrants	251	5	1	0	255	
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:	40
Number of distribution system valves end of year:	439
Number of distribution valves operated during year:	17

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

673 - Maintenance of Transmission and Distribution Mains - was lower in 2004 because of fewer breaks.

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

General footnotes

391.1 & 394 - Depreciation amount is greater than Plant In Service. the reason is unknown. The over depreciation will be corrected by not depreciating further additions.

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

General footnotes

Adjustments made to record new CIAC accumulated depreciation rules.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Accounts 391.1 and 394 - balances are greater then related assets. This is due to prior year over-depreciation. No current or prior year depreciation is taken on these.

If Adjustments for any account are nonzero, please explain.

Adjustments made to record PSC CIAC accumulated depreciation.

Water Mains (Page W-21)

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

12" water main extension financed by utility
16" water main extension financed by developer

Water Services (Page W-22)

General footnotes

2 new 1" copper services were replacement of lead services.

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

8" Private Fire Protection & other 1" services were developer contributed in accordance with Rate Schedule Cz-1.

Meters (Page W-23)

General footnotes

Explain program for replacing or testing meters 1" or smaller.

We attempt to test 1" meters and smaller every 10 years.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Station meters (influent & effluent) are tested every 2 years.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

We were unable to exercise 50% of water main valves & hydrants because of lack of man power.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	4,004,392	3,787,528	1
Total Sales of Electricity	4,004,392	3,787,528	
Other Operating Revenues			
Forfeited Discounts (450)	7,909	7,359	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	25,382	24,689	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	977	1,020	7
Total Other Operating Revenues	34,268	33,068	
Total Operating Revenues	4,038,660	3,820,596	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	2,874,794	2,658,733	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	166,969	161,950	10
Customer Accounts Expenses (901-905)	68,407	61,463	11
Sales Expenses (911-916)	9,275	9,790	12
Administrative and General Expenses (920-932)	290,104	288,700	13
Total Operation and Maintenance Expenses	3,409,549	3,180,636	
Other Expenses			
Depreciation Expense (403)	190,264	191,604	14
Amortization Expense (404-407)		0	15
Taxes (408)	191,875	184,329	16
Total Other Expenses	382,139	375,933	
Total Operating Expenses	3,791,688	3,556,569	
NET OPERATING INCOME	246,972	264,027	

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	7,909	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,909	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	25,382	5
Total Rent from Electric Property (454)	25,382	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS AND OTHER ELECTRIC REVENUE	977	7
Total Other Electric Revenues (456)	977	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	2,874,794	2,658,733	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	2,874,794	2,658,733	
Total Power Production Expenses	2,874,794	2,658,733	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	364	1,999	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	1,669	7,407	52
Overhead Line Expenses (583)	4,114	3,213	53
Underground Line Expenses (584)	11,387	10,774	54
Street Lighting and Signal System Expenses (585)		0	55
Meter Expenses (586)	703	232	56
Customer Installations Expenses (587)	1,848	2,098	57
Miscellaneous Distribution Expenses (588)	72,413	76,951	58
Rents (589)	165	1,285	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)	32	0	61
Maintenance of Station Equipment (592)	8,752	8,092	62
Maintenance of Overhead Lines (593)	31,171	21,644	63
Maintenance of Underground Lines (594)	21,734	11,179	64
Maintenance of Line Transformers (595)	246	146	65
Maintenance of Street Lighting and Signal Systems (596)	5,120	10,104	66
Maintenance of Meters (597)	7,251	6,826	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	166,969	161,950	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	13,318	12,480	70
Customer Records and Collection Expenses (903)	54,013	49,284	71
Uncollectible Accounts (904)	1,076	(301)	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	68,407	61,463	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)	9,275	9,734	75
Advertising Expenses (913)		0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		56	77
Total Sales Expenses	9,275	9,790	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	70,286	65,574	78
Office Supplies and Expenses (921)	21,774	22,870	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	24,296	22,536	81
Property Insurance (924)	17,836	10,284	82
Injuries and Damages (925)	7,676	4,824	83
Employee Pensions and Benefits (926)	117,585	94,804	84
Regulatory Commission Expenses (928)		0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	26,547	29,459	87
Rents (931)		0	88
Maintenance of General Plant (932)	4,104	38,349	89
Total Administrative and General Expenses	290,104	288,700	
Total Operation and Maintenance Expenses	3,409,549	3,180,636	

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		156,045	152,504	1
Social Security		28,823	23,683	2
Wisconsin Gross Receipts Tax		2,635	3,658	3
PSC Remainder Assessment		4,372	4,484	4
Other (specify): NONE			0	5
Total tax expense		191,875	184,329	

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			Columbia				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.222680				2
County tax rate	mills		5.288590				3
Local tax rate	mills		12.157960				4
School tax rate	mills		11.095920				5
Voc. school tax rate	mills		1.444250				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		30.209400				9
Less: state credit	mills		1.367660				10
Net tax rate	mills		28.841740				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		12.157960				12
Combined School Tax Rate	mills		12.540170				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		24.698130				15
Total Tax Rate	mills		30.209400				16
Ratio of Local and School Tax to Total	dec.		0.817564				17
Total tax net of state credit	mills		28.841740				18
Net Local and School Tax Rate	mills		23.579980				19
Utility Plant, Jan. 1	\$	7,204,809	7,204,809				20
Materials & Supplies	\$	186,180	186,180				21
Subtotal	\$	7,390,989	7,390,989				22
Less: Plant Outside Limits	\$	22,700	22,700				23
Taxable Assets	\$	7,368,289	7,368,289				24
Assessment Ratio	dec.		0.898130				25
Assessed Value	\$	6,617,681	6,617,681				26
Net Local & School Rate	mills		23.579980				27
Tax Equiv. Computed for Current Year	\$	156,045	156,045				28
Tax Equivalent per 1994 PSC Report	\$	143,630					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	156,045					31

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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)	140,436		34
Structures and Improvements (361)	3,829		35
Station Equipment (362)	1,096,756		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	785,644	30,620	38
Overhead Conductors and Devices (365)	624,878	50,463	39
Underground Conduit (366)	87,325	69,903	40
Underground Conductors and Devices (367)	754,549	177,477	41
Line Transformers (368)	710,339	53,867	42
Services (369)	352,927	34,409	43
Meters (370)	376,889	20,097	44
Installations on Customers' Premises (371)	127,032	220	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	240,163	13,115	47
Total Distribution Plant	5,300,767	450,171	
GENERAL PLANT			
Land and Land Rights (389)	12,114		48
Structures and Improvements (390)	993,131		49
Office Furniture and Equipment (391)	47,263		50
Computer Equipment (391.1)	2,955	2,047	51
Transportation Equipment (392)	183,583		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	36,509	9,924	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)			140,436 34
Structures and Improvements (361)			3,829 35
Station Equipment (362)			1,096,756 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	238		816,026 38
Overhead Conductors and Devices (365)	2,697		672,644 39
Underground Conduit (366)			157,228 40
Underground Conductors and Devices (367)			932,026 41
Line Transformers (368)	24,617		739,589 42
Services (369)	508		386,828 43
Meters (370)	15		396,971 44
Installations on Customers' Premises (371)			127,252 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			253,278 47
Total Distribution Plant	28,075	0	5,722,863
GENERAL PLANT			
Land and Land Rights (389)			12,114 48
Structures and Improvements (390)			993,131 49
Office Furniture and Equipment (391)			47,263 50
Computer Equipment (391.1)	2,492		2,510 51
Transportation Equipment (392)	277		183,306 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	258		46,175 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	28,710		55
Power Operated Equipment (396)	171,185	972	56
Communication Equipment (397)	154,675		57
Miscellaneous Equipment (398)	2,222		58
Other Tangible Property (399)	0		59
Total General Plant	1,632,347	12,943	
Total utility plant in service directly assignable	6,933,114	463,114	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	6,933,114	463,114	

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)			28,710 55
Power Operated Equipment (396)			172,157 56
Communication Equipment (397)			154,675 57
Miscellaneous Equipment (398)			2,222 58
Other Tangible Property (399)			0 59
Total General Plant	<u>3,027</u>	<u>0</u>	<u>1,642,263</u>
Total utility plant in service directly assignable	<u>31,102</u>	<u>0</u>	<u>7,365,126</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u><u>31,102</u></u>	<u><u>0</u></u>	<u><u>7,365,126</u></u>

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION PLANT		
Land and Land Rights (350)	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)	61,475	38
Overhead Conductors and Devices (365)	51,869	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	76,489	41
Line Transformers (368)	6,147	42
Services (369)	26,895	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)	38,820	47
Total Distribution Plant	261,695	0
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)	10,000	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 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)			61,475 38
Overhead Conductors and Devices (365)			51,869 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			76,489 41
Line Transformers (368)			6,147 42
Services (369)			26,895 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)			38,820 47
Total Distribution Plant	0	0	261,695
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)			10,000 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	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	10,000	0	
Total utility plant in service directly assignable	271,695	0	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	271,695	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)
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	10,000
Total utility plant in service directly assignable	0	0	271,695
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	271,695

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	3,327	2.90%	111	27
Station Equipment (362)	461,880	2.50%	27,419	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	502,253	3.33%	26,428	30
Overhead Conductors and Devices (365)	373,529	3.20%	20,760	31
Underground Conduit (366)	8,397	2.50%	3,057	32
Underground Conductors and Devices (367)	234,876	2.86%	24,118	33
Line Transformers (368)	295,363	2.86%	20,734	34
Services (369)	242,857	3.33%	12,317	35
Meters (370)	226,636	3.60%	13,929	36
Installations on Customers' Premises (371)	97,583	5.50%	6,993	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	218,183	4.10%	10,116	39
Total Distribution Plant	2,664,884		165,982	
GENERAL PLANT				
Structures and Improvements (390)	245,198	2.00%	19,863	40
Office Furniture and Equipment (391)	7,438	5.40%	2,552	41
Computer Equipment (391.1)	17,739	26.70%		42
Transportation Equipment (392)	183,582	10.50%		43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	44,143	4.96%	2,289	45
Laboratory Equipment (395)	25,262	5.00%	1,436	46
Power Operated Equipment (396)	158,243	6.67%	11,450	47
Communication Equipment (397)	100,670	6.70%	10,363	48
Miscellaneous Equipment (398)	372	6.70%	149	49
Other Tangible Property (399)	0			50
Total General Plant	782,647		48,102	
Total accum. prov. directly assignable	3,447,531		214,084	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					3,438 27
362					489,299 28
363					0 29
364	238	858	301	(35,041)	492,845 30
365	2,697	3,705	4,990	(27,491)	365,386 31
366				(15,561)	(4,107) 32
367					258,994 33
368	24,617	1,313	3,816	(2,705)	291,278 34
369	508	222		(17,213)	237,231 35
370	15		56		240,606 36
371					104,576 37
372					0 38
373		18	52	(30,280)	198,053 39
	28,075	6,116	9,215	(128,291)	2,677,599
390					265,061 40
391				2,492	12,482 41
391.1	2,492			(8,592)	6,655 42
392	277				183,305 43
393					0 44
394	258				46,174 45
395					26,698 46
396					169,693 47
397					111,033 48
398					521 49
399					0 50
	3,027	0	0	(6,100)	821,622
	31,102	6,116	9,215	(134,391)	3,499,221

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>3,447,531</u></u>		<u><u>214,084</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	31,102	6,116	9,215	(134,391)	3,499,221

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	37,088	3.33%	2,029	30
Overhead Conductors and Devices (365)	29,151	3.20%	1,660	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	17,397	2.86%	2,188	33
Line Transformers (368)	3,474	2.86%	176	34
Services (369)	18,506	3.33%	896	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	30,532	4.10%	1,592	39
Total Distribution Plant	136,148		8,541	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	6,100	26.70%	2,670	42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	6,100		2,670	
Total accum. prov. directly assignable	142,248		11,211	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					39,117 30
365					30,811 31
366					0 32
367					19,585 33
368					3,650 34
369					19,402 35
370					0 36
371					0 37
372					0 38
373					32,124 39
	0	0	0	0	144,689
390					0 40
391					0 41
391.1					8,770 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	8,770
	0	0	0	0	153,459

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>142,248</u></u>		<u><u>11,211</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>153,459</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	14				14	1
7.2/12.5 kV (12kV)	4				4	2
14.4/24.9 kV (25kV)					0	3
Other:						
240 V	15				15	4
Underground Lines						
2.4/4.16 kV (4kV)	2				2	5
7.2/12.5 kV (12kV)	5		2		7	6
14.4/24.9 kV (25kV)					0	7
Other:						
240 V	0		1		1	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	3				3	9
7.2/12.5 kV (12kV)	5				5	10
14.4/24.9 kV (25kV)					0	11
Other:						
240 V	1				1	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV	2				2	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

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	10,415	Friday	01/23/2004	11:00	5,862	1
February	02	10,130	Wednesday	02/04/2004	09:00	5,357	2
March	03	9,922	Wednesday	03/03/2004	09:00	5,543	3
April	04	9,352	Wednesday	04/21/2004	10:00	4,967	4
May	05	9,870	Wednesday	05/12/2004	15:00	5,163	5
June	06	11,941	Wednesday	06/09/2004	13:00	5,571	6
July	07	12,041	Thursday	07/22/2004	14:00	5,876	7
August	08	11,913	Tuesday	08/03/2004	13:00	5,618	8
September	09	11,134	Friday	09/03/2004	13:00	5,463	9
October	10	9,495	Thursday	10/21/2004	12:00	5,237	10
November	11	9,887	Monday	11/15/2004	11:00	5,291	11
December	12	10,812	Monday	12/20/2004	10:00	5,832	12
Total		126,912				65,780	

System Name COLUMBUS WATER & LIGHT

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER, INC.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	65,780	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	65,780	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	63,062	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	63,062	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,718	27
Total Energy Losses	2,718	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.1320%	29
Total Disposition of Energy	65,780	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	2,133	16,962	1
Total Sales for Residential Sales		2,133	16,962	
Commercial & Industrial				
SMALL POWER	CP-1	26	6,958	2
LARGE POWER	CP-2	11	17,214	3
INDUSTRIAL POWER	CP-3	1	12,426	4
COMMERCIAL	GS-1	353	8,802	5
CWL PUMPING	GS-1	3	335	6
Total Sales for Commercial & Industrial		394	45,735	
Public Street & Highway Lighting				
ATHLETIC LIGHTING	MS-1	1	7	7
STREET LIGHTING	MS-1	8	358	8
Total Sales for Public Street & Highway Lighting		9	365	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,536	63,062	

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)	
		1,239,190	110,416	1,349,606	1
0	0	1,239,190	110,416	1,349,606	
22,475	29,739	385,685	44,369	430,054	2
44,254	50,415	792,306	112,214	904,520	3
26,916	28,437	491,907	80,495	572,402	4
		599,024	57,006	656,030	5
		21,853	2,163	24,016	6
93,645	108,591	2,290,775	296,247	2,587,022	
		600	47	647	7
		65,024	2,093	67,117	8
0	0	65,624	2,140	67,764	
				0	9
0	0	0	0	0	
93,645	108,591	3,595,589	408,803	4,004,392	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	TOTALIZED				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69,000				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	126,912				6
Average load factor	71.0049%				7
Total Cost of Purchased Power	2,874,794				8
Average cost per kWh	0.0437				9
On-Peak Hours (if applicable)	07:00 - 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,757	3,105			12
February	2,541	2,816			13
March	2,833	2,710			14
April	2,529	2,439			15
May	2,384	2,779			16
June	2,835	2,736			17
July	2,837	3,039			18
August	2,822	2,796			19
September	2,688	2,775			20
October	2,484	2,754			21
November	2,588	2,703			22
December	2,940	2,893			23
Total kWh (000)	32,238	33,545			24

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

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	SUB #1	SUB #2	SUB #3	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	7,500	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	5,366	6,032	6,494	7
Dt and Hr of Such Maximum Demand	07/22/2004 17:00	04/26/2004 09:00	07/02/2004 09:00	8 9
Kwh Output	24,794	9,302	31,684	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Total Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
Kwh Output					19

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					20
Voltage--High Side					21
Voltage--Low Side					22
Num. of Main Transformers in Operation					23
Capacity of Transformers in kVA					24
Number of Spare Transformers on Hand					25
15-Minute Maximum Demand in kW					26
Dt and Hr of Such Maximum Demand					27
Kwh Output					28

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,739	720	44,682	1
Acquired during year	107	36	1,552	2
Total	2,846	756	46,234	3
Retired during year	1	38	2,653	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,845	718	43,581	6
Number end of year accounted for as follows:				7
In customers' use	2,581	642	38,429	8
In utility's use	9		831	9
				10
Locked meters on customers' premises				11
In stock	255	76	4,321	12
Total end of year	2,845	718	43,581	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	451	222,620	1
Sodium Vapor	150	151	108,599	2
Total		602	331,219	
Ornamental				
Sodium Vapor	100	45	22,185	3
Sodium Vapor	250	4	4,940	4
Total		49	27,125	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

General footnotes

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

594 Maintenance of underground lines - was up in 2004 primarily due to DOT Elba bridge replacement related work.

932 Maintenance of General Plant - was unusually high in 2003 because of major repairs to trencher & backhoe.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

926 Employee Pensions & Benefits - was up in 2004 primarily due to DOT Elba bridge replacement related work.

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

If Additions for any Accounts exceed \$100,000, please explain.

367 - Underground Conductors and Devices - was up in 2004 primarily due to DOT Elba bridge replacement project.

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

General footnotes

Adjustments made to record new CIAC accumulated depreciation rules. 391.1 & 394 - Depreciation amount is greater than Plant In Service. The reason is unknown. The over depreciation will be corrected by not depreciating further additions.

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

Negative balance is due to current year adjustments made to record new CIAC accumulated depreciation rules plus previous years retirements.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account 391.1 - balance is greater then related asset. This is due to prior year over-depreciation. No current or prior year depreciation is taken on these.

If Adjustments for any account are nonzero, please explain.

Adjustments made to record PSC CIAC accumulated depreciation.
