



3014 (02-02-05)

ANNUAL REPORT

OF

Name: ELKHORN LIGHT & WATER UTILITY

Principal Office: 9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELKHORN LIGHT & WATER UTILITY

Utility Address: 9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

When was utility organized? 12/31/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY J HINSKE
Title: FINANCE DIRECTOR

Office Address:
9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 741 - 5141
Fax Number: (262) 741 - 5131

E-mail Address: mhinske@charterinternet.com

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

Name: DAVID L MACCOUX
Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114
Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

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

Name: CHARLES VAN DYKE
Title: CHAIRMAN

Office Address:
9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 723 - 2910
Fax Number: (262) 741 - 5131

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: DAVID L MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@d@schencksolutions.com

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: ART SCHMITZ

Title: ELECTRIC SUPERVISOR

Office Address:

9 S. BROAD ST

P.O. BOX 920

ELKHORN, WI 53121

Telephone: (262) 723 - 2910

Fax Number: (262) 741 - 5131

E-mail Address:

Name: TERRY WETER

Title: PUBLIC WORKS DIRECTOR

Office Address:

9 S. BROAD ST.

P.O. BOX 920

ELKHORN, WI 53121

Telephone: (262) 723 - 2910

Fax Number: (262) 741 - 5131

E-mail Address:

Name of utility commission/committee: ELKHORN L&W COMMITTEE

Names of members of utility commission/committee:

MR JOHN GIESE

MR HOWIE REYNOLDS

MR CHARLES VAN DYKE, CHAIRMAN

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: [REDACTED]

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)	8,124,166	7,881,463	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,441,937	6,083,513	2
Depreciation Expense (403)	731,837	716,230	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	568,320	537,997	5
Total Operating Expenses	7,742,094	7,337,740	
Net Operating Income	382,072	543,723	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	382,072	543,723	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	34,319	55,296	10
Miscellaneous Nonoperating Income (421)	1,085,143	957,735	11
Total Other Income	1,119,462	1,013,031	
Total Income	1,501,534	1,556,754	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(34,325)	0	12
Other Income Deductions (426)	129,266	91,412	13
Total Miscellaneous Income Deductions	94,941	91,412	
Income Before Interest Charges	1,406,593	1,465,342	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	274,858	289,723	14
Amortization of Debt Discount and Expense (428)	17,309	19,734	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	292,167	309,457	
Net Income	1,114,426	1,155,885	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,995,563	9,429,384	20
Balance Transferred from Income (433)	1,114,426	1,155,885	21
Miscellaneous Credits to Surplus (434)	72,184	4,501,492	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	70,798	91,198	25
Total Unappropriated Earned Surplus End of Year (216)	16,111,375	14,995,563	

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	8,124,166		8,124,166	1
Total (Acct. 400):	8,124,166	0	8,124,166	
Operation and Maintenance Expense (401-402):				
Derived	6,441,937		6,441,937	2
Total (Acct. 401-402):	6,441,937	0	6,441,937	
Depreciation Expense (403):				
Derived	731,837		731,837	3
Total (Acct. 403):	731,837	0	731,837	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	568,320		568,320	5
Total (Acct. 408):	568,320	0	568,320	
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:	382,072	0	382,072	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST EARNED ON CASH AND INVESTMENTS	34,319	0	34,319 11
Total (Acct. 419):	34,319	0	34,319
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	461,978	461,978 12
Contributed Plant - Electric	██████████	623,165	623,165 13
NONE	0	0	0 14
Total (Acct. 421):	0	1,085,143	1,085,143
TOTAL OTHER INCOME:	34,319	1,085,143	1,119,462

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(34,325)	██████████	(34,325) 15
NONE	0	0	0 16
Total (Acct. 425):	(34,325)	0	(34,325)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	87,640	87,640 17
Depreciation Expense on Contributed Plant - Electric	██████████	41,626	41,626 18
NONE	0	0	0 19
Total (Acct. 426):	0	129,266	129,266
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(34,325)	129,266	94,941

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	274,858	██████████	274,858 20
Total (Acct. 427):	274,858	0	274,858

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF BOND DISCOUNTS	17,309	██████████	17,309 21
Total (Acct. 428):	17,309	0	17,309

Amortization of Premium on Debt--Cr. (429):

NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0	██████████	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	292,167	0	292,167
NET INCOME:	158,549	955,877	1,114,426
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	9,572,452	5,423,111	14,995,563 26
Total (Acct. 216):	9,572,452	5,423,111	14,995,563
Balance Transferred from Income (433):			
Derived	158,549	955,877	1,114,426 27
Total (Acct. 433):	158,549	955,877	1,114,426
Miscellaneous Credits to Surplus (434):			
TRANSFER INTO WATER UTILITY FROM CITY	72,184	0	72,184 28
Total (Acct. 434):	72,184	0	72,184
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
ELECTRIC UTILITY TRANSFER TO THE CITY	70,798	0	70,798 31
Total (Acct. 439)--Debit:	70,798	0	70,798
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	9,732,387	6,378,988	16,111,375

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,441,103	6,683,063	0	0	8,124,166	1
Less: interdepartmental sales	0	85,829	0	0	85,829	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	200	(11,127)			(10,927)	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,440,903	6,608,361	0	0	8,049,264	

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	238,312		238,312	1
Electric operating expenses	339,401		339,401	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	105,117		105,117	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	682,830	0	682,830	

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	5.8	1
Electric	8.9	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 (100)	33,029,618	31,655,108	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	9,709,374	9,568,367	2
Net Utility Plant	23,320,244	22,086,741	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	2,605,510	3,101,821	7
Total Other Property and Investments	2,605,510	3,101,821	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	621,908	694,112	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	749,320	616,206	11
Other Accounts Receivable (143)	321,326	58,817	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	314,099	175,502	14
Materials and Supplies (150)	427,268	372,826	15
Prepayments (165)	21,062	38,114	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	2,454,983	1,955,577	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	106,248	123,558	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	106,248	123,558	
Total Assets and Other Debits	28,486,985	27,267,697	

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)	3,534,432	3,534,432	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	16,111,375	14,995,563	23
Total Proprietary Capital	19,645,807	18,529,995	
LONG-TERM DEBT			
Bonds (221)	5,902,195	6,263,577	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	382,771	382,771	26
Total Long-Term Debt	6,284,966	6,646,348	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	770,486	1,050,214	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	1,480	2,430	30
Taxes Accrued (236)	504,775	464,682	31
Interest Accrued (237)	65,462	69,226	32
Other Current and Accrued Liabilities (238)	165,259	128,233	33
Total Current and Accrued Liabilities	1,507,462	1,714,785	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	396,569	376,569	35
Other Deferred Credits (253)	652,181	0	36
Total Deferred Credits	1,048,750	376,569	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	28,486,985	27,267,697	

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	16,550,405	0	0	15,104,703	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)	11,431,069	0	0	14,090,545	2
Utility Plant in Service - Contributed Plant (101.2)	5,648,480	0	0	1,554,932	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)				304,592	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	17,079,549	0	0	15,950,069	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	3,303,387	0	0	5,526,268	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	485,622	0	0	394,097	13
Total Accumulated Provision	3,789,009	0	0	5,920,365	
Net Utility Plant	13,290,540	0	0	10,029,704	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	3,408,815	5,408,774			8,817,589	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	238,699	493,138			731,837	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,703				9,703	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		13,093			13,093	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	248,402	506,231	0	0	754,633	16
Debits during year						17
Book cost of plant retired	4,245	43,108			47,353	18
Cost of removal		8,708			8,708	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	349,585	336,921			686,506	21
					0	22
					0	23
					0	24
Total debits	353,830	388,737	0	0	742,567	25
Balance end of year (110.1)	3,303,387	5,526,268	0	0	8,829,655	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	398,307	352,471			750,778	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	87,640	41,626			129,266	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	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	87,640	41,626	0	0	129,266	16
Debits during year						17
Book cost of plant retired	325	0			325	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	325	0	0	0	325	25
Balance end of year (110.1)	485,622	394,097	0	0	879,719	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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):	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 for generation					0	355,922	1
Other			410,015		410,015	0	2
Total Electric Utility					410,015	355,922	

Account	Total End of Year	Amount Prior Year	
Electric utility total	410,015	355,922	1
Water utility	17,253	16,904	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	427,268	372,826	

**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)				
1994 BOND A ISSUE	230	428	0	1
1996 BOND	4,482	428	28,540	2
1998 MORTGAGE REVENUE BONDS	2,580	428	10,522	3
2002 REVENUE BONDS	10,017	428	67,186	4
Total			106,248	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,534,432	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,534,432</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	09/01/1996	10/01/2016	5.31%	2,045,000	1
1998 MORTGAGE REVENUE BONDS	02/01/1998	04/01/2011	4.42%	700,000	2
2002 MORTGAGE REVENUE BONDS	09/01/2002	04/01/2015	3.50%	3,157,195	3
Total Bonds (Account 221):				5,902,195	

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)					
NOTE FOR WATER TOWER/WALWORTH COUNTY	12/01/1994	12/01/2014	0.00%	382,771	1
Total for Account 224				382,771	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	464,682	1
Accruals:		
Charged water department expense	280,461	2
Charged electric department expense	287,859	3
Charged sewer department expense	2,722	4
Other (explain):		
NONE		5
Total Accruals and other credits	571,042	
Taxes paid during year:		
County, state and local taxes	462,469	6
Social Security taxes	44,223	7
PSC Remainder Assessment	8,758	8
Other (explain):		
Gross receipts tax	15,499	9
Total payments and other debits	530,949	
Balance end of year	504,775	

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)					
ANNUAL DEBT SERVICE FEES	0	1,327	1,327	0	1
1994 SERIES	1,110	1,110	2,220	0	2
1998 MORTGAGE REVENUE BONDS	8,306	31,632	32,163	7,775	3
1996 REVENUE	29,532	113,549	115,071	28,010	4
2002 MRB'S	30,107	118,622	119,223	29,506	5
AMORTIZATION OF REFUNDING LOSS TO INTEREST	0	8,618	8,618	0	6
Subtotal	69,055	274,858	278,622	65,291	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	171	0	0	171	9
Subtotal	171	0	0	171	
Total	69,226	274,858	278,622	65,462	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND	731,547	3
BOND REDEMPTION FUND	367,500	4
BOND RESERVE FUND	743,054	5
BOND CONSTRUCTION FUND	363,409	6
OPERATION AND MAINTENANCE FUND	400,000	7
Total (Acct. 125):	2,605,510	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	137,010	9
Electric	612,310	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	749,320	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	316,165	14
Other (specify):		
POSTPONED SPECIAL ASSESSMENT	5,161	15
Total (Acct. 143):	321,326	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	7,182	16
ADVANCE TO TAX INCREMENTAL DISTRICT NO. 3	306,917	17
Total (Acct. 145):	314,099	
Prepayments (165):		
PREPAID INSURANCE	7,032	18
OTHER PREPAID EXPENSES	14,030	19
Total (Acct. 165):	21,062	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	20	20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	21	21
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	22	22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	652,181	23
NONE	24	24
Total (Acct. 253):	652,181	

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)	11,397,323	13,578,820	0	0	24,976,143	1	
Materials and Supplies	17,078	382,968	0	0	400,046	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (110.1)	3,356,101	5,467,521	0	0	8,823,622	4	
Customer Advances for Construction					0	5	
Regulatory Liability	166,053	160,037	0	0	326,090	6	
					0	7	
Average Net Rate Base	7,892,247	8,334,230	0	0	16,226,477		
Net Operating Income	109,986	272,086	0	0	382,072	8	
Net Operating Income as a percent of							
Average Net Rate Base	1.39%	3.26%	N/A	N/A	2.35%		

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	349,585	336,921	0	0	686,506	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	17,479	16,846			34,325	4
Other (specify):						
NONE					0	5
Balance End of Year	332,106	320,075	0	0	652,181	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

The notes payable to Walworth County was deferred without interest until 2014. Walworth County constructed and temporarily financed the construction of a new water tower.

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

General footnotes

Account 143 - The \$316,165 consists primarily of billings to developers for plant additions.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,431,005	1,368,713	1
Total Sales of Water	1,431,005	1,368,713	
Other Operating Revenues			
Forfeited Discounts (470)	3,397	3,429	2
Miscellaneous Service Revenues (471)	341	272	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,360	5,917	6
Total Other Operating Revenues	10,098	9,618	
Total Operating Revenues	1,441,103	1,378,331	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	40,024	21,837	7
Pumping Expenses (620-625)	111,870	132,584	8
Water Treatment Expenses (630-635)	216,415	194,141	9
Transmission and Distribution Expenses (640-655)	102,969	108,271	10
Customer Accounts Expenses (901-904)	27,249	29,286	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	313,430	177,662	13
Total Operation and Maintenance Expenses	811,957	663,781	
Other Operating Expenses			
Depreciation Expense (403)	238,699	240,167	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	280,461	265,202	16
Total Other Operating Expenses	519,160	505,369	
Total Operating Expenses	1,331,117	1,169,150	
NET OPERATING INCOME	109,986	209,181	

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	8	2	1,246	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	8	2	1,246	
Metered Sales to General Customers (461)				
Residential	2,796	136,070	586,273	4
Commercial	445	90,739	284,212	5
Industrial	26	32,913	80,372	6
Total Metered Sales to General Customers (461)	3,267	259,722	950,857	
Private Fire Protection Service (462)	40		35,574	7
Public Fire Protection Service (463)	3,301		345,359	8
Other Sales to Public Authorities (464)	55	33,921	97,969	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 6,671	 293,645	 1,431,005	

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)	345,359	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)	345,359	
Forfeited Discounts (470):		
Customer late payment charges	3,397	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,397	
Miscellaneous Service Revenues (471):		
HOOKUP CHARGES AND OTHER FEES	341	7
Total Miscellaneous Service Revenues (471)	341	
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	6,360	10
Other (specify): OTHER		11
Total Other Water Revenues (474)	6,360	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	600	3,289	3
Maintenance of Water Source Plant (605)	39,424	18,548	4
Total Source of Supply Expenses	40,024	21,837	
PUMPING EXPENSES			
Operation Labor (620)	9,943	11,744	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	83,190	106,287	7
Operation Supplies and Expenses (623)	553	435	8
Maintenance of Pumping Plant (625)	18,184	14,118	9
Total Pumping Expenses	111,870	132,584	
WATER TREATMENT EXPENSES			
Operation Labor (630)	60,606	52,932	10
Chemicals (631)	72,385	69,416	11
Operation Supplies and Expenses (632)	43,147	33,105	12
Maintenance of Water Treatment Plant (635)	40,277	38,688	13
Total Water Treatment Expenses	216,415	194,141	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	24,502	21,420	14
Operation Supplies and Expenses (641)	10,225	13,609	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	21,184	16
Maintenance of Mains (651)	54,611	45,943	17
Maintenance of Services (652)	4,377	1,058	18
Maintenance of Meters (653)	7,279	3,824	19
Maintenance of Hydrants (654)	1,975	1,233	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	102,969	108,271	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,516	7,882	22
Accounting and Collecting Labor (902)	12,443	12,229	23
Supplies and Expenses (903)	8,090	8,874	24
Uncollectible Accounts (904)	200	301	25
Total Customer Accounts Expenses	27,249	29,286	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	49,012	48,450	27
Office Supplies and Expenses (921)	4,722	5,466	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	91,186	18,985	30
Property Insurance (924)	5,959	4,109	31
Injuries and Damages (925)	10,375	10,926	32
Employee Pensions and Benefits (926)	118,874	67,751	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	13,101	1,210	35
Transportation Expenses (933)	20,201	20,765	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	313,430	177,662	
Total Operation and Maintenance Expenses	811,957	663,781	

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		262,661	249,261	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,722	2,538	2
Net property tax equivalent		259,939	246,723	
Social Security		17,019	14,803	3
PSC Remainder Assessment		3,503	3,676	4
Other (specify): NONE			0	5
Total tax expense		280,461	265,202	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199220				3
County tax rate	mills		4.614053				4
Local tax rate	mills		6.151500				5
School tax rate	mills		9.083793				6
Voc. school tax rate	mills		1.401604				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.450170				10
Less: state credit	mills		1.052201				11
Net tax rate	mills		20.397969				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.151500				14
Combined School Tax Rate	mills		10.485397				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.636897				17
Total Tax Rate	mills		21.450170				18
Ratio of Local and School Tax to Total	dec.		0.775607				19
Total tax net of state credit	mills		20.397969				20
Net Local and School Tax Rate	mills		15.820803				21
Utility Plant, Jan. 1	\$	16,550,405	16,550,405				22
Materials & Supplies	\$	16,904	16,904				23
Subtotal	\$	16,567,309	16,567,309				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	16,567,309	16,567,309				26
Assessment Ratio	dec.		1.002110				27
Assessed Value	\$	16,602,266	16,602,266				28
Net Local & School Rate	mills		15.820803				29
Tax Equiv. Computed for Current Year	\$	262,661	262,661				30
Tax Equivalent per 1994 PSC Report	\$	132,350					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	262,661					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,974		4
Structures and Improvements (311)	2,824		5
Collecting and Impounding Reservoirs (312)	1,400		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	521,732		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	75,349		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	603,279	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	31,789		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	256,193		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	310,449		20
Total Pumping Plant	598,431	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,296,742		22
Water Treatment Equipment (332)	1,059,599		23
Total Water Treatment Plant	2,356,341	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,974	4
Structures and Improvements (311)			2,824	5
Collecting and Impounding Reservoirs (312)			1,400	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			521,732	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			75,349	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	603,279	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			31,789	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			256,193	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			310,449	20
Total Pumping Plant	0	0	598,431	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,296,742	22
Water Treatment Equipment (332)			1,059,599	23
Total Water Treatment Plant	0	0	2,356,341	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,509		24
Structures and Improvements (341)	4,318		25
Distribution Reservoirs and Standpipes (342)	888,711		26
Transmission and Distribution Mains (343)	4,979,338	45,991	27
Fire Mains (344)	0		28
Services (345)	765,186		29
Meters (346)	343,380	22,738	30
Hydrants (348)	563,986	3,007	31
Other Transmission and Distribution Plant (349)	31,993		32
Total Transmission and Distribution Plant	7,583,421	71,736	
GENERAL PLANT			
Land and Land Rights (389)	462		33
Structures and Improvements (390)	4,872		34
Office Furniture and Equipment (391)	45,360		35
Computer Equipment (391.1)	39,896		36
Transportation Equipment (392)	56,900		37
Stores Equipment (393)	1,462		38
Tools, Shop and Garage Equipment (394)	8,911		39
Laboratory Equipment (395)	9,709		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	50,779		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,755		44
Other Tangible Property (399)	0		45
Total General Plant	222,106	0	
Total utility plant in service directly assignable	11,363,578	71,736	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,363,578	71,736	

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)			6,509 24
Structures and Improvements (341)			4,318 25
Distribution Reservoirs and Standpipes (342)			888,711 26
Transmission and Distribution Mains (343)			5,025,329 27
Fire Mains (344)			0 28
Services (345)			765,186 29
Meters (346)	3,870		362,248 30
Hydrants (348)	375		566,618 31
Other Transmission and Distribution Plant (349)			31,993 32
Total Transmission and Distribution Plant	4,245	0	7,650,912
GENERAL PLANT			
Land and Land Rights (389)			462 33
Structures and Improvements (390)			4,872 34
Office Furniture and Equipment (391)			45,360 35
Computer Equipment (391.1)			39,896 36
Transportation Equipment (392)			56,900 37
Stores Equipment (393)			1,462 38
Tools, Shop and Garage Equipment (394)			8,911 39
Laboratory Equipment (395)			9,709 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			50,779 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,755 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	222,106
Total utility plant in service directly assignable	4,245	0	11,431,069
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,245	0	11,431,069

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,942,261	343,318	27
Fire Mains (344)	0		28
Services (345)	753,375	58,160	29
Meters (346)	0		30
Hydrants (348)	491,191	60,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,186,827	461,978	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	5,186,827	461,978	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,186,827	461,978	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			4,285,579 27
Fire Mains (344)			0 28
Services (345)			811,535 29
Meters (346)			0 30
Hydrants (348)	325		551,366 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	325	0	5,648,480
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	325	0	5,648,480
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	325	0	5,648,480

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			37,526	37,526	1
February			36,017	36,017	2
March			36,431	36,431	3
April			35,395	35,395	4
May			37,281	37,281	5
June			37,559	37,559	6
July			41,754	41,754	7
August			44,019	44,019	8
September			44,718	44,718	9
October			40,137	40,137	10
November			36,389	36,389	11
December			36,551	36,551	12
Total annual pumpage	0	0	463,777	463,777	
Less: Water sold				293,645	13
Volume pumped but not sold				170,132	14
Volume sold as a percent of volume pumped				63%	15
Volume used for water production, water quality and system maintenance				95,777	16
Volume related to equipment/system malfunction				6,340	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				102,117	19
Volume pumped but unaccounted for				68,015	20
Percent of water lost				15%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,676	24
Date of maximum: 8/2/2004					25
Cause of maximum:					26
Summer usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				909	27
Date of minimum: 7/22/2004					28
Total KWH used for pumping for the year				2,038,764	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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)	
S.CHURCH & W. CENTRALIA, COE	#4	1,648	12	8	Yes	1
REAR LOT OF SLD WH, CENTRALIA	#5	1,500	12	5	Yes	2
SUNSET PARK	#6	1,500	16	10	Yes	3
W3960 HWY NN, CO. LOT	#7	1,865	16	9	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5	#6	1
Location	#4	#5	#6	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	SIMMONS	B & J	5
Year Installed	1998	1991	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	720	425	1,030	8
Pump Motor or Standby Engine Mfr	B2J	WESTINGHOUSE	B & J	9 10
Year Installed	1998	1961	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7			14
Location	3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	B & J			18
Year Installed	1996			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	B & J			22 23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	150			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	TOWER B	TOWER C	TOWER D	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1971	1980	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	122	134	140	6
Total capacity in gallons (actual)	200,000	500,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.4000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	16,895	0	0	0	16,895		1
P	D	4.000	109	0	0	0	109		2
A	D	6.000	195	0	0	0	195		3
M	D	6.000	47,199	0	0	0	47,199		4
P	D	6.000	3,953	0	0	0	3,953		5
M	D	8.000	32,698	7,307	0	0	40,005		6
M	S	8.000	3,197	0	0	0	3,197		7
P	D	8.000	74,962	0	0	0	74,962		8
M	D	10.000	9,378	0	0	0	9,378		9
M	S	10.000	2,375	0	0	0	2,375		10
M	T	10.000	1,900	0	0	0	1,900		11
P	D	10.000	9,639	0	0	0	9,639		12
M	D	12.000	1,642	0	0	0	1,642		13
M	S	12.000	832	0	0	0	832		14
P	D	12.000	77,180	0	0	0	77,180		15
M	D	16.000	14,833	0	0	0	14,833		16
P	D	16.000	91	0	0	0	91		17
Total Within Municipality			297,078	7,307	0	0	304,385		
M	T	4.000	846	0	0	0	846		18
P	D	4.000	45	0	0	0	45		19
M	D	6.000	4,540	0	0	0	4,540		20
M	T	6.000	1,019	0	0	0	1,019		21
M	D	8.000	2,355	0	0	0	2,355		22
P	D	8.000	2,505	0	0	0	2,505		23
P	D	12.000	10,894	0	0	0	10,894		24
P	T	12.000	2,591	0	0	0	2,591		25
Total Outside of Municipality			24,795	0	0	0	24,795		
Total Utility			321,873	7,307	0	0	329,180		

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	0.500	314	0	0	0	314		1
M	0.750	791	0	0	0	791		2
L	0.750	20	0	0	0	20		3
M	1.000	1,284	72	0	0	1,356		4
P	1.000	2	0	0	0	2		5
M	1.250	104	42	0	0	146		6
P	1.500	1	0	0	0	1		7
M	1.500	61	0	0	0	61		8
M	1.750	2	0	0	0	2		9
P	2.000	20	0	0	0	20		10
M	2.000	92	0	0	0	92		11
P	4.000	1	0	0	0	1		12
M	4.000	13	0	0	0	13		13
M	6.000	9	0	0	0	9		14
M	8.000	2	0	0	0	2		15
P	8.000	6	0	0	0	6		16
Total Utility		2,722	114	0	0	2,836	0	

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	3,050	186	29	5	3,212	249	1
0.750	58	12	3	(4)	63	16	2
1.000	83	5	4	0	84	10	3
1.500	70	0	0	0	70	1	4
2.000	39	0	1	2	40	2	5
3.000	13	2	0	(3)	12	11	6
4.000	6	0	0	0	6	1	7
6.000	2	0	0	0	2	1	8
Total:	3,321	205	37	0	3,489	291	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,891	281	0	14	0	26	3,212	1
0.750	14	40	3	5	0	1	63	2
1.000	0	70	7	4	0	3	84	3
1.500	0	40	6	8	0	16	70	4
2.000	0	15	8	13	0	4	40	5
3.000	0	4	2	5	0	1	12	6
4.000	0	2	0	4	0	0	6	7
6.000	0	0	0	2	0	0	2	8
Total:	2,905	452	26	55	0	51	3,489	

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	38				38	1
Within Municipality	518	20	1		537	2
Total Fire Hydrants	556	20	1	0	575	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	295
Number of distribution system valves end of year:	329
Number of distribution valves operated during year:	250

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 605 - The water utility incurred costs in investigating and rehabing well no. 5 during 2004.

Account 622 - The City's electric utility received significant FAC credits in 004 from Alliant, the wholesale provider, which were passed through to all customers, including the water utility, through the PCAC adjustment. As a result, electrical costs were lower in 2004 than in prior years.

Account 650 - Inspections of the water towers were completed in late 2003. No additional costs were incurred in 2004.

Account 651 - Increased number of main breaks and cost to repair in 2004.

Account 923 - Increased engineering costs incurred in 2004 related to water compliance issues, including a water system vulnerability assessment (\$8,276) and WDNR compliance order compliance (\$62,601)

Account 926 - Significant increase in transfer to self-insurance health insurance due to recent claim experience. The City is partially sel-insured for health insurance.

Account 930 - Reclassification of Walcomet and license fees from 923 for 2004.

Water Mains (Page W-17)

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

Developers constructed and contributed 6285' of 8" watermain in 2004. The water utility, as part of the Highway 67 project, financed 1022'

Water Services (Page W-18)

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

Developers constructed and financed service additions for 2004.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The utility does not have this information available at this time.

Meters (Page W-19)

Explain all reported adjustments.

Meters were reclassified between meter sizes based on utility billing system with no effect on total meters in the system.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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.

yes

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	6,633,308	6,450,088	1
Total Sales of Electricity	6,633,308	6,450,088	
Other Operating Revenues			
Forfeited Discounts (450)	11,550	12,134	2
Miscellaneous Service Revenues (451)	27,566	24,207	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	8,625	6,516	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,014	10,187	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	49,755	53,044	
Total Operating Revenues	6,683,063	6,503,132	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	4,808,934	4,716,470	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	310,316	281,309	11
Customer Accounts Expenses (901-904)	59,193	90,788	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	451,537	331,165	14
Total Operation and Maintenance Expenses	5,629,980	5,419,732	
Other Expenses			
Depreciation Expense (403)	493,138	476,063	15
Amortization Expense (404-407)		0	16
Taxes (408)	287,859	272,795	17
Total Other Expenses	780,997	748,858	
Total Operating Expenses	6,410,977	6,168,590	
NET OPERATING INCOME	272,086	334,542	

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	11,550	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	11,550	
Miscellaneous Service Revenues (451):		
RECONNECTION FEES	1,148	3
ACCOUNT CHANGES	18,951	4
CONTRACT AND SERVICE CHARGES	7,467	5
Total Miscellaneous Service Revenues (451)	27,566	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	8,625	7
Total Rent from Electric Property (454)	8,625	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER	2,014	9
Total Other Electric Revenues (456)	2,014	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	4,808,934	4,716,470	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	4,808,934	4,716,470	
Total Power Production Expenses	4,808,934	4,716,470	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	452	680	20
Line and Station Labor (561)	168	1,210	21
Line and Station Supplies and Expenses (562)	22,851	13,099	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	0	0	24
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	0	0	26
Maintenance of Structures and Equipment (571)	163,672	137,917	27
Maintenance of Lines (572)	58,545	38,418	28
Maintenance of Line Transformers (573)	8,525	19,403	29
Maintenance of Street Lighting and Signal Systems (574)	17,288	34,923	30
Maintenance of Meters (575)	14,136	15,002	31
Maintenance of Miscellaneous Distribution Plant (576)	24,679	20,657	32
Total Distribution Expenses	310,316	281,309	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	16,114	25,246	33
Accounting and Collecting Labor (902)	34,410	32,370	34
Supplies and Expenses (903)	19,796	21,981	35
Uncollectible Accounts (904)	(11,127)	11,191	36
Total Customer Accounts Expenses	59,193	90,788	
SALES EXPENSES			
Sales Expenses (910)	0	0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	113,949	98,587	38
Office Supplies and Expenses (921)	72,828	42,774	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	10,833	17,652	41
Property Insurance (924)	6,084	4,196	42
Injuries and Damages (925)	21,522	26,170	43
Employee Pensions and Benefits (926)	171,689	120,473	44
Regulatory Commission Expenses (928)	0	0	45
Miscellaneous General Expenses (930)	0	0	46
Transportation Expenses (933)	54,632	21,313	47
Maintenance of General Plant (935)	0	0	48
Total Administrative and General Expenses	451,537	331,165	
Total Operation and Maintenance Expenses	5,629,980	5,419,732	

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		239,901	213,208	1
Social Security		27,204	26,593	2
Wisconsin Gross Receipts Tax		15,499	27,480	3
PSC Remainder Assessment		5,255	5,514	4
Other (specify): NONE		0	0	5
Total tax expense		<u>287,859</u>	<u>272,795</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.199220				3
County tax rate	mills		4.614053				4
Local tax rate	mills		6.151500				5
School tax rate	mills		9.083793				6
Voc. school tax rate	mills		1.401604				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.450170				10
Less: state credit	mills		1.052201				11
Net tax rate	mills		20.397969				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.151500				14
Combined School Tax Rate	mills		10.485397				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.636897				17
Total Tax Rate	mills		21.450170				18
Ratio of Local and School Tax to Total	dec.		0.775607				19
Total tax net of state credit	mills		20.397969				20
Net Local and School Tax Rate	mills		15.820803				21
Utility Plant, Jan. 1	\$	15,104,703	15,104,703				22
Materials & Supplies	\$	355,922	355,922				23
Subtotal	\$	15,460,625	15,460,625				24
Less: Plant Outside Limits	\$	328,877	328,877				25
Taxable Assets	\$	15,131,748	15,131,748				26
Assessment Ratio	dec.		1.002110				27
Assessed Value	\$	15,163,676	15,163,676				28
Net Local & School Rate	mills		15.820803				29
Tax Equiv. Computed for Current Year	\$	239,902	239,902				30
Tax Equivalent per 1994 PSC Report	\$	141,452					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	239,901					34

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	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)	1,719		34
Structures and Improvements (361)	59,033		35
Station Equipment (362)	2,600,820		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	597,251	12,129	38
Overhead Conductors and Devices (365)	1,218,924	1,850	39
Underground Conduit (366)	8,952		40
Underground Conductors and Devices (367)	2,084,845	584,712	41
Line Transformers (368)	2,008,830	97,070	42
Services (369)	1,265,898	110,036	43
Meters (370)	360,445	14,567	44
Installations on Customers' Premises (371)	96,473		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	834,689	141,230	47
Total Distribution Plant	11,137,879	961,594	
GENERAL PLANT			
Land and Land Rights (389)	2,185		48
Structures and Improvements (390)	838,855		49
Office Furniture and Equipment (391)	124,413	11,018	50
Computer Equipment (391.1)	26,829	2,023	51
Transportation Equipment (392)	389,852	91,923	52
Stores Equipment (393)	5,189		53
Tools, Shop and Garage Equipment (394)	46,569		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)			1,719 34
Structures and Improvements (361)			59,033 35
Station Equipment (362)			2,600,820 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,500		605,880 38
Overhead Conductors and Devices (365)	4,900		1,215,874 39
Underground Conduit (366)			8,952 40
Underground Conductors and Devices (367)	5,000		2,664,557 41
Line Transformers (368)	23,200		2,082,700 42
Services (369)	1,000		1,374,934 43
Meters (370)	5,258		369,754 44
Installations on Customers' Premises (371)			96,473 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	250		975,669 47
Total Distribution Plant	43,108	0	12,056,365
GENERAL PLANT			
Land and Land Rights (389)			2,185 48
Structures and Improvements (390)			838,855 49
Office Furniture and Equipment (391)			135,431 50
Computer Equipment (391.1)			28,852 51
Transportation Equipment (392)			481,775 52
Stores Equipment (393)			5,189 53
Tools, Shop and Garage Equipment (394)			46,569 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	30,774		55
Power Operated Equipment (396)	401,501		56
Communication Equipment (397)	36,145		57
Miscellaneous Equipment (398)	26,904		58
Other Tangible Property (399)	0		59
Total General Plant	1,929,216	104,964	
Total utility plant in service directly assignable	13,067,095	1,066,558	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	13,067,095	1,066,558	

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)			30,774 55
Power Operated Equipment (396)			401,501 56
Communication Equipment (397)			36,145 57
Miscellaneous Equipment (398)			26,904 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	2,034,180
Total utility plant in service directly assignable	43,108	0	14,090,545
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	43,108	0	14,090,545

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	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)	145,483		38
Overhead Conductors and Devices (365)	321,690		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	451,020	569,314	41
Line Transformers (368)	0	22,029	42
Services (369)	13,574	31,822	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	931,767	623,165	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (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)			145,483 38
Overhead Conductors and Devices (365)			321,690 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			1,020,334 41
Line Transformers (368)			22,029 42
Services (369)			45,396 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	1,554,932
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	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
Total utility plant in service directly assignable	931,767	623,165
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	931,767	623,165

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,554,932
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,554,932

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)						0 1
7.2/12.5 kV (12kV)						0 2
14.4/24.9 kV (25kV)	24		1			25 3
Other:						
NONE						0 4
Underground Lines						
2.4/4.16 kV (4kV)						0 5
7.2/12.5 kV (12kV)						0 6
14.4/24.9 kV (25kV)						0 7
Other:						
NONE						0 8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)						0 9
7.2/12.5 kV (12kV)						0 10
14.4/24.9 kV (25kV)	9					9 11
Other:						
NONE						0 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						0 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	19,036	Thursday	01/29/2004	11:00	9,847	1
February	02	18,324	Thursday	02/05/2004	11:00	8,886	2
March	03	17,974	Tuesday	03/16/2004	11:00	9,871	3
April	04	17,611	Wednesday	04/28/2004	12:00	8,621	4
May	05	20,602	Thursday	05/20/2004	14:00	9,181	5
June	06	24,411	Tuesday	06/08/2004	14:00	9,966	6
July	07	24,185	Tuesday	07/20/2004	15:00	10,382	7
August	08	23,976	Tuesday	08/03/2004	14:00	10,542	8
September	09	23,306	Wednesday	09/15/2004	14:00	10,179	9
October	10	18,187	Thursday	10/07/2004	11:00	8,530	10
November	11	17,848	Monday	11/01/2004	12:00	9,343	11
December	12	18,896	Wednesday	12/22/2004	10:00	9,574	12
Total		244,356				114,922	

System Name ELKHORN

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

Type of Reading	Supplier
15 minutes integrated	ALLIANT ENERGY

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	114,923	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	114,923	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	109,440	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	138	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	138	23
Total Sold and Used	109,578	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	5,345	27
Total Energy Losses	5,345	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.6509%	29
Total Disposition of Energy	114,923	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 SERVICE	RG-1	3,553	26,791	1
Total Sales for Residential Sales		3,553	26,791	
Commercial & Industrial				
GENERAL SERVICE	CG-1	667	21,415	2
SMALL POWER SERVICE	CP-1	52	10,058	3
LARGE POWER SERVICE	CP-2	55	48,378	4
INTERDEPARTMENTAL SERVICE	MS-2	8	2,039	5
Total Sales for Commercial & Industrial		782	81,890	
Public Street & Highway Lighting				
STREET AND AREA LIGHTING SERVICE	MS-1	86	759	6
Total Sales for Public Street & Highway Lighting		86	759	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		4,421	109,440	

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)	
		1,493,988	191,090	1,685,078	1
0	0	1,493,988	191,090	1,685,078	
		1,258,317	149,911	1,408,228	2
35,635		569,889	68,419	638,308	3
139,390	154,728	2,407,352	333,555	2,740,907	4
		71,693	14,137	85,830	5
175,025	154,728	4,307,251	566,022	4,873,273	
		69,601	5,356	74,957	6
0	0	69,601	5,356	74,957	
				0	7
0	0	0	0	0	
175,025	154,728	5,870,840	762,468	6,633,308	

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	W P & L/ALLAINT				1
Point of Delivery	SO. LINCLON				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138 KV				4
Point of Metering	ELKHORN				5
Total of 12 Monthly Maximum Demands -- kW	244,356				6
Average load factor	64.4254%				7
Total Cost of Purchased Power	4,808,934				8
Average cost per kWh	0.0418				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,955	4,892			12
February	4,456	4,430			13
March	4,946	4,925			14
April	4,491	4,130			15
May	4,436	4,745			16
June	5,299	4,667			17
July	5,319	5,063			18
August	5,311	5,231			19
September	5,157	5,022			20
October	4,445	4,085			21
November	4,462	4,881			22
December	4,877	4,697			23
Total kWh (000)	58,154	56,768			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

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><u>0</u></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><u>0</u></u>
						1

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Centralia	Fairground	Lincoln St	Voss Road		1
Voltage--High Side	25	25	138	138		2
Voltage--Low Side	4	4	25	25		3
Num. Main Transformers in Operation	2	2	2	1		4
Total Capacity of Transformers in kVA	7,500	7,500	50,000	25,000		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW			22,032	2,995		7
Dt and Hr of Such Maximum Demand			06/08/2004 14:00	06/08/2004 17:00		8 9
Kwh Output			100,235,616	14,664,981		10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
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)	(r)	
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	4,374	1,331	129,859	1
Acquired during year	210	16	1,900	2
Total	4,584	1,347	131,759	3
Retired during year	37	24	1,500	4
Sales, transfers or adjustments increase (decrease)	(8)	(8)	(2,035)	5
Number end of year	4,539	1,315	128,224	6
Number end of year accounted for as follows:				7
In customers' use	4,400	927	95,400	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	139	388	32,824	12
Total end of year	4,539	1,315	128,224	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				
Mercury Vapor	175	37	28,620	1
Mercury Vapor	250	1	1,100	2
Mercury Vapor	400	16	28,300	3
Mercury Vapor	1,000	10	44,210	4
Sodium Vapor	100	155	68,530	5
Sodium Vapor	150	88	58,360	6
Sodium Vapor	250	284	313,900	7
Sodium Vapor	400	87	153,850	8
Total		678	696,870	
Ornamental				
Sodium Vapor	150	94	62,340	9
Total		94	62,340	
Other				
NONE		0		10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 545 - FAC adjustments passed through to customers through the PCAC.

Account 562 - Additional maintenance costs and related supplies

Accounts 571, 572, 573, & 574 - Overall increased 17,823 or 7%. Changes based on employee time distribution, less capitalized wages for 2004.

Account 904 - Recovery of accounts previously written off.

Account 921 - Additional personnel costs increased some administrative supplies. In addition, rent of facility increased in 2004.

Account 926 - Significant increase in transfer to self-insurance health insurance due to recent claim experience. The City is partially sel-insured for health insurance.

Account 933 - Increase in the costs of vehicle maintenance and repair contract and allocation of vehicle supplies to account 933.

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

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

If Additions for any Accounts exceed \$50,000, please explain.

Account 392 - Purchase of Ford Taurus (15,008) and Aerial truck (76,915)

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

If Additions or Retirements for any Accounts exceed \$50,000, please explain.

Account 367 - Expansion of service financed by developers.

Purchased Power Statistics (Page E-16)

General footnotes

FAC refunds of \$308,211 were applied through the PCAC adjustment as approved by the PSC in 2004 to reduce the purchased power cost.

Substation Equipment (Page E-23)

General footnotes

Centralia Street substation is fed out of the Lincoln Street substation and therefore the 15-minute Maximum Demand in kW, date and time of such maximum demand, and Kwh output are not available.
