



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF EVANSVILLE, WATER & LIGHT DEPARTMENT

Principal Office: 31 SOUTH MADISON STREET
P.O. BOX 76
EVANSVILLE, WI 53536-1399

For the Year Ended: DECEMBER 31, 2004

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

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

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

SIGNATURE PAGE

I DEBORAH GILBERT of
(Person responsible for accounts)

CITY OF EVANSVILLE, WATER & LIGHT DEPARTMENT, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/29/2005
(Date)

CITY FINANCE DIRECTOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF EVANSVILLE, WATER & LIGHT DEPARTMENT

Utility Address: 31 SOUTH MADISON STREET

P.O. BOX 76

EVANSVILLE, WI 53536-1399

When was utility organized? 9/9/1901

Report any change in name:

Effective Date:

Utility Web Site: www.ci.evansville.wi.gov

Utility employee in charge of correspondence concerning this report:

Name: DEB GILBERT

Title: FINANCE DIRECTOR

Office Address:

31 SOUTH MADISON STREET

P.O. BOX 76

EVANSVILLE, WI 53536-1399

Telephone: (608) 882 - 2285

Fax Number: (608) 882 - 2282

E-mail Address: deb.gilbert@ci.evansville.wi.gov

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: THOMAS COTHARD

Title: CHAIRMAN

Office Address:

447 EVANS DRIVE

EVANSVILLE, WI 53536

Telephone: (608) 882 - 5709

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: KEVIN KRYSINSKI, CPA

Title: PARTNER

Office Address: JOHNSON BLOCK AND COMPANY, INC.
6314 ODANA ROAD
MADISON, WI 53719

Telephone: (608) 274 - 2002 EXT 217

Fax Number: (608) 274 - 4320

E-mail Address: kevink1@johnsonblock.com

Date of most recent audit report: 3/24/2005

Period covered by most recent audit: 2004

Names and titles of utility management including manager or superintendent:

Name: DEB GILBERT

Title: FINANCE DIRECTOR

Office Address:

31 SOUTH MADISON STREET
P.O. BOX 76
EVANSVILLE, WI 53536-1399

Telephone: (608) 882 - 2285

Fax Number: (608) 882 - 2282

E-mail Address: deb.gilbert@ci.evansville.wi.gov

Name: SCOTT E GEORGE

Title: SUPERINTENDENT

Office Address:

31 SOUTH MADISON STREET
P.O. BOX 76
EVANSVILLE, WI 53536-1399

Telephone: (608) 882 - 2288

Fax Number: (608) 882 - 2286

E-mail Address: scott.george@ci.evansville.wi.gov

Name of utility commission/committee: EVANSVILLE WATER & LIGHT COMMITTEE

Names of members of utility commission/committee:

- MR THOMAS COTHARD, CHAIR
- MR JOHN SORNSON, ALDERPERSON
- MR DENNIS WESSELS, ALDERPERSON

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)	4,677,280	4,433,330	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,881,302	3,509,105	2
Depreciation Expense (403)	301,431	298,788	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	307,072	272,411	5
Total Operating Expenses	4,489,805	4,080,304	
Net Operating Income	187,475	353,026	
Income from Utility Plant Leased to Others (412-413)	0	1,560	6
Utility Operating Income	187,475	354,586	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	24,163	1,484	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	20,678	19,091	10
Miscellaneous Nonoperating Income (421)	53,421	827,579	11
Total Other Income	98,262	848,154	
Total Income	285,737	1,202,740	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(28,370)	0	12
Other Income Deductions (426)	77,446	88,495	13
Total Miscellaneous Income Deductions	49,076	88,495	
Income Before Interest Charges	236,661	1,114,245	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	547	916	14
Amortization of Debt Discount and Expense (428)	0	28,387	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	49,945	35,069	17
Other Interest Expense (431)	0	1,073	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	50,492	65,445	
Net Income	186,169	1,048,800	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,498,501	5,316,518	20
Balance Transferred from Income (433)	186,169	1,048,800	21
Miscellaneous Credits to Surplus (434)	208,724	2,225,359	22
Miscellaneous Debits to Surplus--Debit (435)	32,653	92,176	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	8,860,741	8,498,501	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,677,280		4,677,280	1
Total (Acct. 400):	4,677,280	0	4,677,280	
Operation and Maintenance Expense (401-402):				
Derived	3,881,302		3,881,302	2
Total (Acct. 401-402):	3,881,302	0	3,881,302	
Depreciation Expense (403):				
Derived	301,431		301,431	3
Total (Acct. 403):	301,431	0	301,431	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	307,072		307,072	5
Total (Acct. 408):	307,072	0	307,072	
Revenues from Utility Plant Leased to Others (412):				
LEASE ON EXCHANGE STREET	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:	187,475	0	187,475	

OTHER INCOME

Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	24,163		24,163	8
Total (Acct. 415-416):	24,163	0	24,163	
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 INCOME	20,678	0	20,678 11
Total (Acct. 419):	20,678	0	20,678
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	37,700	37,700 12
Contributed Plant - Electric	[REDACTED]	15,721	15,721 13
NONE	0	0	0 14
Total (Acct. 421):	0	53,421	53,421
TOTAL OTHER INCOME:	44,841	53,421	98,262

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(28,370)	[REDACTED]	(28,370) 15
NONE	0	0	0 16
Total (Acct. 425):	(28,370)	0	(28,370)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	34,079	34,079 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	43,367	43,367 18
NONE	0	0	0 19
Total (Acct. 426):	0	77,446	77,446
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(28,370)	77,446	49,076

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	547	[REDACTED]	547 20
Total (Acct. 427):	547	0	547
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 21
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	49,945	[REDACTED]	49,945 23
Total (Acct. 430):	49,945	0	49,945

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:	50,492	0	50,492
NET INCOME:	210,194	(24,025)	186,169
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,514,339	2,984,162	8,498,501 26
Total (Acct. 216):	5,514,339	2,984,162	8,498,501
Balance Transferred from Income (433):			
Derived	210,194	(24,025)	186,169 27
Total (Acct. 433):	210,194	(24,025)	186,169
Miscellaneous Credits to Surplus (434):			
ACCRUE UNBILLED AR AND ADJ BEG BALANCE	208,724	0	208,724 28
Total (Acct. 434):	208,724	0	208,724
Miscellaneous Debits to Surplus--Debit (435):			
BACK OUT ALLIANT BILL - 2003 PORTION	32,653	0	32,653 29
Total (Acct. 435)--Debit:	32,653	0	32,653
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,900,604	2,960,137	8,860,741

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	30,380			30,380	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		3,335			3,335	3
Materials		2,882			2,882	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	6,217	0	0	6,217	
Net income (or loss)	0	24,163	0	0	24,163	

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	653,202	4,024,078	0	0	4,677,280	1
Less: interdepartmental sales	0	17,369	0	0	17,369	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	228	2,616			2,844	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	652,974	4,004,093	0	0	4,657,067	

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	104,365		104,365	1
Electric operating expenses	336,816		336,816	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	335		335	6
Other nonutility expenses			0	7
Water utility plant accounts	16,270		16,270	8
Electric utility plant accounts	29,856		29,856	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	1,800		1,800	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	489,442	0	489,442	

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	2.9	1
Electric	8.1	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)	13,293,058	12,816,714	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,014,891	4,226,267	2
Net Utility Plant	9,278,167	8,590,447	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,265	3,265	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,568	2,568	4
Net Nonutility Property	697	697	
Investment in Municipality (123)	0	0	5
Other Investments (124)	14,741	12,838	6
Special Funds (125)	76,910	67,236	7
Total Other Property and Investments	92,348	80,771	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,134,087	1,788,576	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	734,590	436,934	11
Other Accounts Receivable (143)	248,374	66,729	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	398,677	552,194	14
Materials and Supplies (150)	117,164	139,516	15
Prepayments (165)	9,173	11,166	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	3,642,065	2,995,115	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	13,012,580	11,666,333	

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)	355,152	355,152	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	8,860,741	8,498,501	23
Total Proprietary Capital	9,215,893	8,853,653	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	1,345,000	1,448,168	25
Other Long-Term Debt (224)	4,584	9,864	26
Total Long-Term Debt	1,349,584	1,458,032	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	474,588	327,169	28
Payables to Municipality (233)	779,510	492,582	29
Customer Deposits (235)	76,910	77,496	30
Taxes Accrued (236)	241,085	182,551	31
Interest Accrued (237)	12,656	12,722	32
Other Current and Accrued Liabilities (238)	36,405	59,038	33
Total Current and Accrued Liabilities	1,621,154	1,151,558	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	165,525	106,302	35
Other Deferred Credits (253)	660,424	96,788	36
Total Deferred Credits	825,949	203,090	
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	13,012,580	11,666,333	

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	5,894,089	0	0	6,922,625	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)	3,430,803	0	0	5,938,962	2
Utility Plant in Service - Contributed Plant (101.2)	2,534,236	0	0	1,244,629	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)	86,515			57,913	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,051,554	0	0	7,241,504	
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)	753,564	0	0	2,548,458	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	193,536	0	0	519,333	13
Total Accumulated Provision	947,100	0	0	3,067,791	
Net Utility Plant	5,104,454	0	0	4,173,713	

**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)	805,017	2,785,071			3,590,088	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	78,922	222,509			301,431	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,451				4,451	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	188	638			826	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	83,561	223,147	0	0	306,708	16
Debits during year						17
Book cost of plant retired	4,970	4,294			9,264	18
Cost of removal	90	18,017			18,107	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	129,954	437,449			567,403	21
					0	22
					0	23
					0	24
Total debits	135,014	459,760	0	0	594,774	25
Balance end of year (110.1)	753,564	2,548,458	0	0	3,302,022	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)	159,457	476,722			636,179	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,079	43,367			77,446	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	34,079	43,367	0	0	77,446	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal		756			756	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	756	0	0	756	25
Balance end of year (110.1)	193,536	519,333	0	0	712,869	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	0	0	1
Other (specify):					
Old Unused Softener Plant	0			0	2
Old Unused Softener Plant Land	697			697	3
Old Unused Standpipe	2,568			2,568	4
Old Pumping Station	0			0	5
Total Nonutility Property (121)	3,265	0	0	3,265	
Less accum. prov. depr. & amort. (122)	2,568			2,568	6
 Net Nonutility Property	 697	 0	 0	 697	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	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	0	1
Other			103,642	716	104,358	120,719	2
Total Electric Utility					104,358	120,719	

Account	Total End of Year	Amount Prior Year	
Electric utility total	104,358	120,719	1
Water utility	12,806	18,797	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	117,164	139,516	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	355,152	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>355,152</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)
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NONE

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)	
Advances (223)					
2002 REFINANCE	01/02/2002	10/01/2007	3.37%	360,000	1
2003 STATE TRUST FUND LOAN	03/15/2003	03/15/2023	6.00%	42,000	2
2003B GO NOTES	10/01/2003	10/01/2013	2.92%	473,000	3
2003 GO NOTES	04/01/2003	04/01/2013	2.56%	470,000	4
Total for Account 223				1,345,000	
Other Long-Term Debt (224)					
DEERE CREDIT INC/SKID LOADER PLUS	09/15/2000	09/06/2005	7.15%	4,584	5
Total for Account 224				4,584	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	182,551	1
Accruals:		
Charged water department expense	134,559	2
Charged electric department expense	172,513	3
Charged sewer department expense	1,907	4
Other (explain):		
0	0	5
Total Accruals and other credits	308,979	
Taxes paid during year:		
County, state and local taxes	211,604	6
Social Security taxes	33,988	7
PSC Remainder Assessment	4,853	8
Other (explain):		
NONE		9
Total payments and other debits	250,445	
Balance end of year	241,085	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2003 STATE TRUST FUND LOAN	1,955	2,299	2,469	1,785	2
UB&T Loans	4,415	16,660	17,660	3,415	3
2003 GO NOTES (WATER AND ELEC)	3,263	18,925	17,750	4,438	4
2003 GO NOTES (WATER ONLY)	3,089	12,061	12,159	2,991	5
Subtotal	12,722	49,945	50,038	12,629	
Other Long-Term Debt (224)					
JOHN DEERE INC SKID LOADER	0	547	520	27	6
Subtotal	0	547	520	27	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	12,722	50,492	50,558	12,656	

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):		
RESCO STOCK INVESTMENTS	14,741	2
Total (Acct. 124):	14,741	
Special Funds (125):		
CUSTOMER DEPOSITS	76,910	3
Total (Acct. 125):	76,910	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	76,826	5
Electric	657,764	6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	734,590	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	71,985	9
Merchandising, jobbing and contract work	176,389	10
Other (specify):		
NONE		11
Total (Acct. 143):	248,374	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	398,677	12
Total (Acct. 145):	398,677	
Prepayments (165):		
INSURANCE PREPAYMENTS	9,173	13
Total (Acct. 165):	9,173	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO MUNICIPALITY	779,510	16
Total (Acct. 233):	779,510	
Other Deferred Credits (253):		
Regulatory Liability	539,033	17
LANDLORD PAYMENTS	5,890	18
PUBLIC BENEFITS	105,383	19
OTHER	10,118	20
Total (Acct. 253):	660,424	

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)	3,413,651	5,840,593	0	0	9,254,244	1
Materials and Supplies	15,801	112,538	0	0	128,339	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	779,290	2,666,764	0	0	3,446,054	4
Customer Advances for Construction		59,223			59,223	5
Regulatory Liability	61,728	207,788	0	0	269,516	6
NONE					0	7
Average Net Rate Base	2,588,434	3,019,356	0	0	5,607,790	
Net Operating Income	123,545	63,930	0	0	187,475	8
Net Operating Income as a percent of						
Average Net Rate Base	4.77%	2.12%	N/A	N/A	3.34%	

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	129,954	437,449	0	0	567,403	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	6,498	21,872			28,370	4
Other (specify):						
NONE					0	5
Balance End of Year	123,456	415,577	0	0	539,033	

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

General footnotes

- (415) Money received for jobbing in 2004 that was not accrued in 2003.
- (419) Declining interest rates in 2003, low interest rates overall in 2004.
- (421) Fewer developer-paid projects in 2004 than in 2003.
- (425) First time amortization of regulatory liability.
- (427) Last year of capital lease payments to John Deere in 2005.
- (428) Last year of amortization in 2004.
- (430) Debt obligations increased in 2003, increasing interest exp in 2004.
- (431) Decrease in customer deposits in 2004.

Balance Sheet (Page F-06)

General footnotes

- (145) The City owes W&L for 3 years of joint metering, 1 year of public fire protection and several small miscellaneous items which the City intends to clear up in early 2005.
- (224) John Deere Capital Lease has one more year.
- (232) More close attention to accruing expense to the correct period at year end.
- (233) W&L owes the City for 2 years of PILOT payments reimbursements for construction payments made in their behalf and debt payments made in their behalf. W&L intends to clear this account during early 2005.
- (236) Inc in PILOT because of increase in mill rate and increase in assets.
- (238) Inc in payables due to 1/2 payroll period paid in 2005.
- (252) inc in general construction, new development in Evansville.
- (253) Collecting Public Benefits funds faster than we are spending it out, will be trying new programs with WECC. Also, first year of regulatory liability.

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

General footnotes

"done"

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

"done"

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

"done"

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.

The explanation for (145) is found in F-1.

(143) Sewer AR - Includes November and December Sewer revenues due to Wastewater Treatment Plant for 2004.

(143) Misc Billings for contract work

(233) The explanation is found in F-1.

"done"

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	636,169	640,010	1
Total Sales of Water	636,169	640,010	
Other Operating Revenues			
Forfeited Discounts (470)	3,484	2,145	2
Miscellaneous Service Revenues (471)	864	2,251	3
Rents from Water Property (472)	7,500	9,840	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,185	4,280	6
Total Other Operating Revenues	17,033	18,516	
Total Operating Revenues	653,202	658,526	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	4,100	1,929	7
Pumping Expenses (620-625)	40,705	36,665	8
Water Treatment Expenses (630-635)	12,416	12,352	9
Transmission and Distribution Expenses (640-655)	95,993	69,678	10
Customer Accounts Expenses (901-904)	20,889	15,593	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	142,073	119,703	13
Total Operation and Maintenance Expenses	316,176	255,920	
Other Operating Expenses			
Depreciation Expense (403)	78,922	73,459	14
Amortization Expense (404-407)		0	15
Taxes (408)	134,559	96,146	16
Total Other Operating Expenses	213,481	169,605	
Total Operating Expenses	529,657	425,525	
NET OPERATING INCOME	123,545	233,001	

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	0	0		1
Commercial	2	210	864	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	210	864	
Metered Sales to General Customers (461)				
Residential	2,046	82,975	299,277	4
Commercial	191	16,644	47,090	5
Industrial	11	11,466	22,944	6
Total Metered Sales to General Customers (461)	2,248	111,085	369,311	
Private Fire Protection Service (462)	11		13,049	7
Public Fire Protection Service (463)	1,919		240,767	8
Other Sales to Public Authorities (464)	5	4,047	12,178	9
Sales to Irrigation Customers (465)	0			10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0			12
Total Sales of Water	4,185	115,342	636,169	

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)	240,767	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	240,767	
Forfeited Discounts (470):		
Customer late payment charges	3,484	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,484	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	864	7
Total Miscellaneous Service Revenues (471)	864	
Rents from Water Property (472):		
US CELLULAR TOWER RENT	7,500	8
Total Rents from Water Property (472)	7,500	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,185	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	5,185	

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)	0	0	3
Maintenance of Water Source Plant (605)	4,100	1,929	4
Total Source of Supply Expenses	4,100	1,929	
PUMPING EXPENSES			
Operation Labor (620)	1,027	87	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	21,024	19,744	7
Operation Supplies and Expenses (623)	1,176	2,035	8
Maintenance of Pumping Plant (625)	17,478	14,799	9
Total Pumping Expenses	40,705	36,665	
WATER TREATMENT EXPENSES			
Operation Labor (630)	866	453	10
Chemicals (631)	11,095	11,536	11
Operation Supplies and Expenses (632)	165	114	12
Maintenance of Water Treatment Plant (635)	290	249	13
Total Water Treatment Expenses	12,416	12,352	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	3,629	1,522	14
Operation Supplies and Expenses (641)	11,436	4,505	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,228	5,532	16
Maintenance of Mains (651)	13,307	16,802	17
Maintenance of Services (652)	36,116	24,203	18
Maintenance of Meters (653)	5,615	4,515	19
Maintenance of Hydrants (654)	17,037	4,206	20
Maintenance of Other Plant (655)	4,625	8,393	21
Total Transmission and Distribution Expenses	95,993	69,678	

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)	4,547	3,646	22
Accounting and Collecting Labor (902)	8,821	7,412	23
Supplies and Expenses (903)	7,293	3,398	24
Uncollectible Accounts (904)	228	1,137	25
Total Customer Accounts Expenses	20,889	15,593	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	25,316	22,040	27
Office Supplies and Expenses (921)	14,036	9,859	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	14,892	9,686	30
Property Insurance (924)	2,660	(280)	31
Injuries and Damages (925)	6,188	4,600	32
Employee Pensions and Benefits (926)	38,426	37,869	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	19,425	11,936	35
Transportation Expenses (933)	6,574	7,561	36
Maintenance of General Plant (935)	14,556	16,432	37
Total Administrative and General Expenses	142,073	119,703	
Total Operation and Maintenance Expenses	316,176	255,920	

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		125,744	87,773	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,907	1,543	2
Net property tax equivalent		123,837	86,230	
Social Security		9,018	9,180	3
PSC Remainder Assessment		1,699	736	4
Other (specify): WI DOR BUSINESS REGISTRATION FEE		5	0	5
Total tax expense		134,559	96,146	

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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.259550				3
County tax rate	mills		7.918940				4
Local tax rate	mills		9.756770				5
School tax rate	mills		14.743300				6
Voc. school tax rate	mills		2.272190				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.950750				10
Less: state credit	mills		1.693170				11
Net tax rate	mills		33.257580				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.756770				14
Combined School Tax Rate	mills		17.015490				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.772260				17
Total Tax Rate	mills		34.950750				18
Ratio of Local and School Tax to Total	dec.		0.766000				19
Total tax net of state credit	mills		33.257580				20
Net Local and School Tax Rate	mills		25.475292				21
Utility Plant, Jan. 1	\$	5,894,089	5,894,089				22
Materials & Supplies	\$	18,797	18,797				23
Subtotal	\$	5,912,886	5,912,886				24
Less: Plant Outside Limits	\$	53,542	53,542				25
Taxable Assets	\$	5,859,344	5,859,344				26
Assessment Ratio	dec.		0.842400				27
Assessed Value	\$	4,935,911	4,935,911				28
Net Local & School Rate	mills		25.475292				29
Tax Equiv. Computed for Current Year	\$	125,744	125,744				30
Tax Equivalent per 1994 PSC Report	\$	47,842					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	125,744					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	0	1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,181	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)	253,376		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	255,557	0	
PUMPING PLANT			
Land and Land Rights (320)	3,685	0	12
Structures and Improvements (321)	392,336		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,800		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	40,705		20
Total Pumping Plant	475,526	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,712		23
Total Water Treatment Plant	25,712	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)			2,181	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)			253,376	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	255,557	
PUMPING PLANT				
Land and Land Rights (320)			3,685	12
Structures and Improvements (321)			392,336	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			38,800	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			40,705	20
Total Pumping Plant	0	0	475,526	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			25,712	23
Total Water Treatment Plant	0	0	25,712	

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)	5,735	0	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	548,183		26
Transmission and Distribution Mains (343)	1,106,875	23,208	27
Fire Mains (344)	0	0	28
Services (345)	205,515	7,157	29
Meters (346)	171,134		30
Hydrants (348)	265,274	2,682	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	2,302,716	33,047	
GENERAL PLANT			
Land and Land Rights (389)	22,213	0	33
Structures and Improvements (390)	136,698	6,227	34
Office Furniture and Equipment (391)	9,473		35
Computer Equipment (391.1)	44,877		36
Transportation Equipment (392)	68,941		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,698		39
Laboratory Equipment (395)	8,299		40
Power Operated Equipment (396)	23,334		41
Communication Equipment (397)	2,455		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	336,988	6,227	
Total utility plant in service directly assignable	3,396,499	39,274	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,396,499	39,274	

**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)			5,735 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			548,183 26
Transmission and Distribution Mains (343)			1,130,083 27
Fire Mains (344)			0 28
Services (345)	80		212,592 29
Meters (346)	890		170,244 30
Hydrants (348)	4,000		263,956 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,970	0	2,330,793
GENERAL PLANT			
Land and Land Rights (389)			22,213 33
Structures and Improvements (390)			142,925 34
Office Furniture and Equipment (391)			9,473 35
Computer Equipment (391.1)			44,877 36
Transportation Equipment (392)			68,941 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			20,698 39
Laboratory Equipment (395)			8,299 40
Power Operated Equipment (396)			23,334 41
Communication Equipment (397)			2,455 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	343,215
Total utility plant in service directly assignable	4,970	0	3,430,803
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,970	0	3,430,803

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	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	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	0	12
Structures and Improvements (321)	116,730		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	111,132		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	227,862	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	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)			116,730 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			111,132 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	227,862
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)	1,804,316	25,000	27
Fire Mains (344)	0	0	28
Services (345)	337,807	8,500	29
Meters (346)	6,621	0	30
Hydrants (348)	119,930	4,200	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,268,674	37,700	
GENERAL PLANT			
Land and Land Rights (389)	0	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	2,496,536	37,700	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,496,536	37,700	

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)			1,829,316 27
Fire Mains (344)			0 28
Services (345)			346,307 29
Meters (346)			6,621 30
Hydrants (348)			124,130 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,306,374
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,534,236
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,534,236

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	0	0	10,179	10,179	1
February	0	0	9,764	9,764	2
March	0	0	10,370	10,370	3
April	0	0	10,498	10,498	4
May	0	0	11,442	11,442	5
June	0	0	10,914	10,914	6
July	0	0	11,492	11,492	7
August	0	0	11,573	11,573	8
September	0	0	11,695	11,695	9
October	0	0	10,752	10,752	10
November	0	0	10,638	10,638	11
December	0	0	11,210	11,210	12
Total annual pumpage	0	0	130,527	130,527	
Less: Water sold				115,342	13
Volume pumped but not sold				15,185	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				462	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				671	18
Total volume not sold but accounted for				1,133	19
Volume pumped but unaccounted for				14,052	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				488	23
Date of maximum: 7/19/2004					24
Cause of maximum:					25
Lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				224	26
Date of minimum: 11/26/2004					27
Total KWH used for pumping for the year				264,587	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
EXCHANGE STREET 1929 & 1985	Well #1	999	8	662,400	Yes	1
EXCHANGE STREET 1960 & 1995	Well #2	996	16	1,065,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	FIRE PUMP 1
Location	EXCHANGE STREET	EXCHANGE STREET	EXCHANGE STREET	2
Purpose	B	B		B 3
Destination	D	D		D 4
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1995	1995	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1995	1995	1995	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	40	40	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	DEEP WELL #1	DEEP WELL #2	GENERATOR	14
Location	EXCHANGE STREET	EXCHANGE STREET	EXCHANGE STREET	15
Purpose	P	P		S 16
Destination	R	R		D 17
Pump Manufacturer	GOULDS	BRYAN JACKSON	CUMMMINS ONAN	18
Year Installed	2003	1957	1995	19
Type	SUBMERSIBLE	VERTICAL TURBINE	OTHER	20
Actual Capacity (gpm)	550	740	1	21
Pump Motor or Standby Engine Mfr	FRANKLYN	US MOTORS PUMP HAS SOME BAD INFO		22 23
Year Installed	2003	1957	1995	24
Type	ELECTRIC	ELECTRIC	DIESEL	25
Horsepower	40	40	1	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	RESERVOIR	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1931	1990	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	2	185	6
Total capacity in gallons (actual)	400,000	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)		BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		3.8880	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	2.000	160	0	0	0	160	1
M	D	4.000	19,930	100	0	0	20,030	2
A	D	6.000	5,198	0	0	0	5,198	3
M	D	6.000	16,713	0	0	0	16,713	4
M	D	8.000	45,296	0	0	0	45,296	5
M	D	10.000	25,725	1,220	0	0	26,945	6
M	D	12.000	4,687	0	0	0	4,687	7
Total Within Municipality			117,709	1,320	0	0	119,029	
Total Utility			117,709	1,320	0	0	119,029	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.250	1	0	0	0	1		1
M	0.500	7	0	0	0	7		2
M	0.750	1,048	17	2	0	1,063		3
M	1.000	686	0	0	0	686		4
M	1.500	2	0	0	0	2		5
M	2.000	28	0	0	0	28		6
P	2.000	1	0	0	0	1		7
M	4.000	7	0	0	0	7		8
M	6.000	8	0	0	0	8		9
M	10.000	2	0	0	0	2		10
Total Utility		1,790	17	2	0	1,805	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	2,083	112	31	0	2,164	0	1
0.750	37	3	0	0	40	0	2
1.000	23	2	1	0	24	0	3
1.250	4	0	0	0	4	0	4
1.500	18	0	1	0	17	0	5
2.000	26	1	1	0	26	0	6
3.000	4	0	0	0	4	0	7
4.000	2	0	0	0	2	0	8
Total:	2,197	118	34	0	2,281	0	

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	2,017	140	1	6	0	0	2,164	1
0.750	26	8	1	1	0	4	40	2
1.000	2	14	2	4	1	1	24	3
1.250	0	4	0	0	0	0	4	4
1.500	1	12	2	1	0	1	17	5
2.000	0	13	2	7	1	3	26	6
3.000	0	0	3	1	0	0	4	7
4.000	0	0	0	1	0	1	2	8
Total:	2,046	191	11	21	2	10	2,281	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	283	3	0		286	2
Total Fire Hydrants	283	3	0	0	286	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	173
Number of distribution system valves end of year:	500
Number of distribution valves operated during year:	258

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

General footnotes

- (470) Inc in the number of customer paying late
- (471) Better allocation to cost categories
- (600-605) Purchase of generator
- (640-655) Less capitalization of labor
- (901-904) Change to a new billing format
- (403) Inc in capital assets in 2003 causing more depreciation in 2004.

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

Average No. of Customers under Public Fire Protection Service went up after approval from the PSC to charge the customer a rate for fire protection and lower the amount charged directly to the City.

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

General footnotes

"done"

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.

(474) Part of the joint metering charges paid by the City Wastewater Treatment Plant
"done"

If Public Fire Protection Service (463) Amount Billed is zero, please explain.

"done"

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

"done"

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

"done"

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.

(923) As explained on another form, this account includes additional contract work from a IS consulting firm and a compilation of the 2003 PSC Annual Report by Virchow Krause.

(930) See W-1 for this explanation.

(652) Additional maintenance work was done this year; not so much capital.

(641) As explained elsewhere, the W&L developed a new bill format so they incurred additional costs of set up and printing and additional postage for the full page format.

(654) More maintenance; less capital.

"done"

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

"done"

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

General footnotes

"done"

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

"done"

If Additions, Account 300 (or 300.1), is nonzero, please explain.

"done"

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

"done"

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

"done"

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

"done"

If Adjustments for any account are nonzero, please explain.

"done"

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

"done"

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

"done"

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

"done"

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

"done"

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

"done"

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

"done"

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

"done"

WATER OPERATING SECTION FOOTNOTES

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

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

(348) 2 Hydrants were removed in 2004.

"done"

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.

440 feet of water main was constructed on Porter Road by RT Fox, a contractor and developer.

680 feet of water main was constructed on S. Sixth by RK Construction, contractor owned by Crull, a developer.

Water Services (Page W-18)

General footnotes

"done"

Explain all reported Adjustments.

No adjustments

"done"

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

"done"

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

"done"

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

"done"

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

Do know of any that are not in use.

Addition of water services financed with general operating revenues.

"done"

Meters (Page W-19)

General footnotes

"done"

Explain all reported adjustments.

"done"

If Tested During Year column total is zero, please explain.

There should be an adjustment to the plant account, if this report is correct.

No water meters were tested. Only meters that are first purchased are tested and W&L did not purchase any new meters in 2004.

"done"

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.

There should be an adjustment to the plant account, if this report is correct.

No water meters were tested. Only meters that are first purchased are tested and W&L did not purchase any new meters in 2004.

"done"

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

"done"

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

"done"

If 2-inch or greater meters are reported as residential, please explain.

"done"

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.

There should be an adjustment to the plant account, if this report is correct.

No water meters were tested. Only meters that are first purchased are tested and W&L did not purchase any new meters in 2004.

"done"

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,988,050	3,747,653	1
Total Sales of Electricity	3,988,050	3,747,653	
Other Operating Revenues			
Forfeited Discounts (450)	7,386	9,609	2
Miscellaneous Service Revenues (451)	20,610	10,416	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	7,806	7,126	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	226	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	36,028	27,151	
Total Operating Revenues	4,024,078	3,774,804	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,848,850	2,606,310	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	315,217	288,786	11
Customer Accounts Expenses (901-904)	76,633	68,363	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	324,426	289,726	14
Total Operation and Maintenance Expenses	3,565,126	3,253,185	
Other Expenses			
Depreciation Expense (403)	222,509	225,329	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	172,513	176,265	17
Total Other Expenses	395,022	401,594	
Total Operating Expenses	3,960,148	3,654,779	
NET OPERATING INCOME	63,930	120,025	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	7,386	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,386	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	3,452	3
INTERDEPARTMENTAL ELECTRIC SALES	17,158	4
Total Miscellaneous Service Revenues (451)	20,610	
Sales of Water and Water Power (453):		
NONE	0	5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	7,806	6
Total Rent from Electric Property (454)	7,806	
Interdepartmental Rents (455):		
NONE	0	7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
CASH OVER	226	8
Total Other Electric Revenues (456)	226	
Amortization of Construction Grants (457):		
NONE	0	9
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	2
Operation Supplies and Expenses (502)		0	3
Steam from Other Sources (503)		0	4
Steam Transferred -- Credit (504)		0	5
Maintenance of Steam Production Plant (506)		0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)		0	8
Operation Supplies and Expenses (532)		0	9
Maintenance of Hydraulic Production Plant (535)		0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)		0	12
Operation Supplies and Expenses (540)		0	13
Maintenance of Other Power Production Plant (543)		0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,848,850	2,606,183	15
Other Expenses (546)	0	127	16
Total Other Power Supply Expenses	2,848,850	2,606,310	
Total Power Production Expenses	2,848,850	2,606,310	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)		0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	31,605	23,019	20
Line and Station Labor (561)	25,437	17,632	21
Line and Station Supplies and Expenses (562)	10,589	28,384	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	8,164	4,017	24
Customer Installations Expenses (567)	4,908	4,444	25
Miscellaneous Distribution Expenses (569)	11,435	20,895	26
Maintenance of Structures and Equipment (571)	35,077	41,026	27
Maintenance of Lines (572)	165,827	119,412	28
Maintenance of Line Transformers (573)	5,683	13,242	29
Maintenance of Street Lighting and Signal Systems (574)	14,049	3,847	30
Maintenance of Meters (575)	2,443	12,438	31
Maintenance of Miscellaneous Distribution Plant (576)	0	430	32
Total Distribution Expenses	315,217	288,786	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	19,415	18,774	33
Accounting and Collecting Labor (902)	33,053	28,770	34
Supplies and Expenses (903)	21,549	13,740	35
Uncollectible Accounts (904)	2,616	7,079	36
Total Customer Accounts Expenses	76,633	68,363	
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)	50,429	41,707	38
Office Supplies and Expenses (921)	26,299	16,433	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	19,703	3,675	41
Property Insurance (924)	4,816	90	42
Injuries and Damages (925)	12,186	13,623	43
Employee Pensions and Benefits (926)	139,099	154,591	44
Regulatory Commission Expenses (928)	70	0	45
Miscellaneous General Expenses (930)	37,475	21,238	46
Transportation Expenses (933)	9,679	6,617	47
Maintenance of General Plant (935)	24,670	31,752	48
Total Administrative and General Expenses	324,426	289,726	
Total Operation and Maintenance Expenses	3,565,126	3,253,185	

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		115,341	94,778	1
Social Security		24,970	26,305	2
Wisconsin Gross Receipts Tax		29,042	50,663	3
PSC Remainder Assessment		3,155	4,519	4
Other (specify): WI DOR BUSINESS REGISTRATION FEE		5	0	5
Total tax expense		<u>172,513</u>	<u>176,265</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			Rock				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.259550				2
County tax rate	mills		7.918940				3
Local tax rate	mills		9.756770				4
School tax rate	mills		14.743300				5
Voc. school tax rate	mills		2.272190				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		34.950750				9
Less: state credit	mills		1.693170				10
Net tax rate	mills		33.257580				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.756770				12
Combined School Tax Rate	mills		17.015490				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		26.772260				15
Total Tax Rate	mills		34.950750				16
Ratio of Local and School Tax to Total	dec.		0.766000				17
Total tax net of state credit	mills		33.257580				18
Net Local and School Tax Rate	mills		25.475292				19
Utility Plant, Jan. 1	\$	6,922,625	6,922,625				20
Materials & Supplies	\$	120,719	120,719				21
Subtotal	\$	7,043,344	7,043,344				22
Less: Plant Outside Limits	\$	1,668,731	1,668,731				23
Taxable Assets	\$	5,374,613	5,374,613				24
Assessment Ratio	dec.		0.842400				25
Assessed Value	\$	4,527,574	4,527,574				26
Net Local & School Rate	mills		25.475292				27
Tax Equiv. Computed for Current Year	\$	115,341	115,341				28
Tax Equivalent per 1994 PSC Report	\$	57,699					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	115,341					31

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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	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	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	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	0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	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	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	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	185		34
Structures and Improvements (361)	0		35
Station Equipment (362)	684,218		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	560,662	324	38
Overhead Conductors and Devices (365)	605,540	81,535	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	741,022	959	41
Line Transformers (368)	1,189,430	39,849	42
Services (369)	461,520	36,202	43
Meters (370)	254,938	10,130	44
Installations on Customers' Premises (371)	26,168	80	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	151,520	20,685	47
Total Distribution Plant	4,675,203	189,764	
GENERAL PLANT			
Land and Land Rights (389)	41,752	0	48
Structures and Improvements (390)	311,430	8,267	49
Office Furniture and Equipment (391)	19,159		50
Computer Equipment (391.1)	71,031		51
Transportation Equipment (392)	226,968		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	78,666	3,000	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)			185 34
Structures and Improvements (361)			0 35
Station Equipment (362)			684,218 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			560,986 38
Overhead Conductors and Devices (365)	2,763		684,312 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			741,981 41
Line Transformers (368)			1,229,279 42
Services (369)			497,722 43
Meters (370)	1,197		263,871 44
Installations on Customers' Premises (371)	334		25,914 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			172,205 47
Total Distribution Plant	4,294	0	4,860,673
GENERAL PLANT			
Land and Land Rights (389)			41,752 48
Structures and Improvements (390)			319,697 49
Office Furniture and Equipment (391)			19,159 50
Computer Equipment (391.1)			71,031 51
Transportation Equipment (392)			226,968 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			81,666 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)	4,806		55
Power Operated Equipment (396)	292,305		56
Communication Equipment (397)	20,905		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,067,022	11,267	
Total utility plant in service directly assignable	5,742,225	201,031	
Common Utility Plant Allocated to Electric Department	0	0	60
Total utility plant in service	5,742,225	201,031	

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)			4,806 55
Power Operated Equipment (396)			292,305 56
Communication Equipment (397)			20,905 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,078,289
Total utility plant in service directly assignable	4,294	0	5,938,962
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,294	0	5,938,962

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	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	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	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	0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	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)	238,979	7,426	38
Overhead Conductors and Devices (365)	257,601	1,628	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	414,772	110,378	41
Line Transformers (368)	0		42
Services (369)	211,982	1,863	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	1,123,334	121,295	
GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0	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)			246,405 38
Overhead Conductors and Devices (365)			259,229 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			525,150 41
Line Transformers (368)			0 42
Services (369)			213,845 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	1,244,629
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	1,123,334	121,295	
Common Utility Plant Allocated to Electric Department	0	0	60
Total utility plant in service	1,123,334	121,295	

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	1,244,629
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,244,629

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		0		0	1
7.2/12.5 kV (12kV)	23	0			23	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)		1			1	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		0		0	9
7.2/12.5 kV (12kV)	136	0			136	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)		0			0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV	15		15		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	0	2
Nonfarm Customers	24	3
Total	24	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	15	11
Nonfarm	895	12
Total	910	13
Total customers on rural lines at end of year	910	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	10,108	Saturday	01/24/2004	18:00	5,318	1
February	02	10,483	Thursday	01/29/2004	09:00	5,280	2
March	03	9,393	Wednesday	03/17/2004	19:00	4,771	3
April	04	9,708	Monday	04/12/2004	09:00	5,304	4
May	05	10,809	Thursday	05/20/2004	14:00	5,035	5
June	06	13,082	Wednesday	06/09/2004	15:00	5,117	6
July	07	13,406	Tuesday	07/20/2004	16:00	6,053	7
August	08	12,782	Tuesday	08/03/2004	14:00	5,189	8
September	09	12,076	Friday	08/27/2004	14:00	5,938	9
October	10	9,849	Monday	10/18/2004	14:00	5,938	10
November	11	10,183	Monday	11/15/2004	18:00	5,155	11
December	12	11,707	Tuesday	12/21/2004	19:00	7,013	12
Total		133,586				66,111	

System Name Evansville

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

Type of Reading	Supplier
60 minutes integrated	Alliant (Wisconsin Power & Light)

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	65,055	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	65,055	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	61,047	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	61,047	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	4,008	25
Total Energy Losses	4,008	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.1609%	27
Total Disposition of Energy	65,055	28

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				
YARD LIGHTS	MS-1	81	55	1
RESIDENTIAL SALES	RG-1	3,496	24,369	2
Total Sales for Residential Sales		3,577	24,424	
Commercial & Industrial				
SMALL POWER	CP-1	25	4,671	3
LARGE POWER	CP-2	6	7,926	4
INDUSTRIAL POWER	CP-4	2	14,559	5
GENERAL SERVICE	GS-1	502	9,038	6
YARD LIGHTS	MS-1	172	145	7
Total Sales for Commercial & Industrial		707	36,339	
Public Street & Highway Lighting				
ATHLETIC FIELD LIGHTING	MIS	1	5	8
STREET LIGHTING	MS-1	2	279	9
Total Sales for Public Street & Highway Lighting		3	284	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		4,287	61,047	

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)	
0	0	455		455	1
		1,429,897	252,259	1,682,156	2
0	0	1,430,352	252,259	1,682,611	
16	22	233,959	12,542	246,501	3
27	34	388,246	3,494	391,740	4
43	48	920,776	41,135	961,911	5
		549,706	106,660	656,366	6
		17,955		17,955	7
86	104	2,110,642	163,831	2,274,473	
		3,329		3,329	8
		27,637		27,637	9
0	0	30,966	0	30,966	
				0	10
0	0	0	0	0	
86	104	3,571,960	416,090	3,988,050	

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	ALLIANT ENERGY				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69K Volts				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	144,707				6
Average load factor	61.5841%				7
Total Cost of Purchased Power	2,881,504				8
Average cost per kWh	0.0443				9
On-Peak Hours (if applicable)	8 am - 10 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,378	2,941			12
February	2,596	2,684			13
March	2,338	2,433			14
April	2,615	2,689			15
May	2,615	2,421			16
June	2,559	2,558			17
July	2,943	3,110			18
August	2,669	2,520			19
September	2,917	3,021			20
October	2,502	2,379			21
November	2,606	2,549			22
December	3,430	3,582			23
Total kWh (000)	32,168	32,887			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	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
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						0
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 by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
				0	0	0	0	0
Total				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	a	a	1			
Total							<u><u>0</u></u>

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)			
Total					0	0	0	0	0

1

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)		
Name of Substation	1981	1997	Older			1
Voltage--High Side	69,000	69,000	69,000			2
Voltage--Low Side	12	12	12			3
Num. Main Transformers in Operation	1	1	1			4
Total Capacity of Transformers in kVA	7,500	10,000	7,500			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW			13,406			7
Dt and Hr of Such Maximum Demand			07/20/2004			8
			16:00			9
Kwh Output			65,055,000			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,359	1,596	53,171	1
Acquired during year	128	58	1,123	2
Total	3,487	1,654	54,294	3
Retired during year	78	0	0	4
Sales, transfers or adjustments increase (decrease)	0	(24)	(355)	5
Number end of year	3,409	1,630	53,939	6
Number end of year accounted for as follows:				7
In customers' use	3,305	1,540	49,874	8
In utility's use	7	16	410	9
				10
Locked meters on customers' premises				11
In stock	97	74	3,655	12
Total end of year	3,409	1,630	53,939	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	87	86,325	1
Mercury Vapor	250	2	2,400	2
Mercury Vapor	300	1	1,500	3
Mercury Vapor	400	2	3,360	4
Sodium Vapor	100	200	116,235	5
Sodium Vapor	150	6	5,400	6
Sodium Vapor	250	18	21,400	7
Total		316	236,620	
Ornamental				
Metal Halide/Halogen	175	2	1,800	8
Metal Halide/Halogen	250	31	41,000	9
NONE		0	0	10
Total		33	42,800	
Other				
NONE				11
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

General footnotes

(451) Better categorization of miscellaneous revenues; a decrease in reconnection fees

(457) Cash Over on daily cash counts.

Other Operating Revenues (Electric) (Page E-02)

General footnotes

(456) Cash over on daily cash counts

Electric Operation & Maintenance Expenses (Page E-03)

General footnotes

"done"

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.

(560) Represents less time charged to capital projects; fewer projects in 2004

(561) More maintenance projects; fewer capital projects

(562) More maintenance; more supplies purchased

569) Better categorization of expenses; less need for this account

(572) More maintenance projects; fewer capital projects

(573) Less maintenance of line transformers than other maintenance-type projects

(574) More maintenance projects; fewer capital projects

place more information on a bill for the customer. This resulted in an increase in office supplies as the paper, printing and mailing is now more expensive.

(904) Better collection efforts; less writing off of bills, more attempts at collection

(921) Includes the purchase of several new small computer printers and software for Project Management.

(923) Includes a new contractor for Information Systems and computer maintenance. Also, Virchow Krause was hired in 2004 to compile the PSC annual report for 2003.

(930) Includes office rent, MEUW dues, and assessment fees for the Alliant rate filing.

"done"

(575) Less maintenance of meters; more meter services in 2004, however.

(903) In 2004, W&L went to a new billing format; a full page, in order to

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

"done"

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

General footnotes

"done"

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

"done"

ELECTRIC OPERATING SECTION FOOTNOTES

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

If Additions, Account 300 (or 300.1), is nonzero, please explain.

"done"

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

"done"

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

(365) Over 11 CIAC projects took place during 2004, most of them small. Two large projects for overhead lines took place: Lincoln Street - some of the final work being done there, and Walker Street.

"done"

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

"done"

If Adjustments for any account are nonzero, please explain.

"done"

If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.

"done"

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

General footnotes

"done"

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

"done"

If Additions, Account 300 (or 300.1), is nonzero, please explain.

"done"

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

"done"

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

(367) Over 25 underground electric installations occurred during 2004, most of them CIAC.

"done"

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

"done"

If Adjustments for any account are nonzero, please explain.

"done"

Rural Line Customers (Page E-11)

General footnotes

Evansville Water & Light does not have rural rates so the statistics from the 2003 PSC Annual Report has been moved to "Customers served at other than rural rates".

ELECTRIC OPERATING SECTION FOOTNOTES

Substation Equipment (Page E-23)

General footnotes

Only one supplier for all substations. Therefore only one set of readings, produced on the Older record.
