



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY

---

Principal Office: P.O. BOX 70  
MERRILLAN, WI 54754

---

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 MS. DEBRA GREEN of  
(Person responsible for accounts)

MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY, 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)      03/17/2005  
(Date)

CLERK/TREASURER  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

---

## IDENTIFICATION AND OWNERSHIP

---

**Exact Utility Name:** MERRILLAN MUNICIPAL ELECTRIC AND WATER UTILITY

**Utility Address:** P.O. BOX 70  
MERRILLAN, WI 54754

**When was utility organized?** 6/30/1903

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

**Name:** MS DEBRA GREEN  
**Title:** VILLAGE CLERK-TREASURER

**Office Address:**  
P.O. BOX 70  
MERRILLAN, WI 54754

**Telephone:** (715) 333 - 2332

**Fax Number:** (715) 333 - 2056

**E-mail Address:**

---

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

**Name:** JON T. TRAUTMAN  
**Title:** SUPERVISOR

**Office Address:** SCHENCK BUSINESS SOLUTIONS  
P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** trautmanj@schencksolutions.com

---

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

**Name:** RAY RANSOM  
**Title:** VILLAGE PRESIDENT

**Office Address:**  
P.O. BOX 70  
MERRILLAN, WI 54754

**Telephone:** (715) 333 - 2332

**Fax Number:** (715) 333 - 2056

**E-mail Address:** merrillan@centurytel.net

---

**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:** WILLIAM D RUDAHL, CPA

**Title:** MANAGER

**Office Address:** SCHENCK BUSINESS SOLUTIONS  
P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** rudahlw@schencksolutions.com

**Date of most recent audit report:** 1/19/2005

**Period covered by most recent audit:** DECEMBER 31, 2004

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MR RANDY BROWN

**Title:** SUPERINTENDENT

**Office Address:**  
P.O. BOX 70  
MERRILLAN, WI 54754

**Telephone:** (715) 333 - 2332

**Fax Number:** (715) 333 - 2056

**E-mail Address:**

---

**Name of utility commission/committee:** VILLAGE BOARD

---

**Names of members of utility commission/committee:**

- MRS DOREEN DEMASKIE, TRUSTEE
- MRS GENNY EDDY, TRUSTEE
- MRS DEBRA GREEN, CLERK
- MR LEE HANCOCK, TRUSTEE
- MR KEN LINDNER, TRUSTEE
- MS KRISTY LUNDERVILLE, TRUSTEE
- MR RAY RANSOM, PRESIDENT
- MRS MARGARET YOUNG, TRUSTEE

---

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

---

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

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	292,154	290,665	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	208,604	216,908	2
Depreciation Expense (403)	37,845	30,937	3
Amortization Expense (404)	0	0	4
Taxes (408)	35,013	34,797	5
<b>Total Operating Expenses</b>	<b>281,462</b>	<b>282,642</b>	
<b>Net Operating Income</b>	<b>10,692</b>	<b>8,023</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>10,692</b>	<b>8,023</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,617	3,608	9
Miscellaneous Nonoperating Income (421)	452,941	466,605	10
<b>Total Other Income</b>	<b>459,558</b>	<b>470,213</b>	
<b>Total Income</b>	<b>470,250</b>	<b>478,236</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(14,764)	0	11
Other Income Deductions (426)	18,117	16,402	12
<b>Total Miscellaneous Income Deductions</b>	<b>3,353</b>	<b>16,402</b>	
<b>Income Before Interest Charges</b>	<b>466,897</b>	<b>461,834</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	10,557	0	16
Other Interest Expense (431)	28	13	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>10,585</b>	<b>13</b>	
<b>Net Income</b>	<b>456,312</b>	<b>461,821</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	580,049	118,228	19
Balance Transferred from Income (433)	456,312	461,821	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,036,361</b>	<b>580,049</b>	

### 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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	292,154		292,154	1
<b>Total (Acct. 400):</b>	<b>292,154</b>	<b>0</b>	<b>292,154</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	208,604		208,604	2
<b>Total (Acct. 401):</b>	<b>208,604</b>	<b>0</b>	<b>208,604</b>	
<b>Depreciation Expense (403):</b>				
Derived	37,845		37,845	3
<b>Total (Acct. 403):</b>	<b>37,845</b>	<b>0</b>	<b>37,845</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	35,013		35,013	5
<b>Total (Acct. 408):</b>	<b>35,013</b>	<b>0</b>	<b>35,013</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>10,692</b>	<b>0</b>	<b>10,692</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON CASH AND INVESTMENTS	3,737	0	3,737	10
INTEREST IN SPECIAL ASSESSMENTS	2,880	0	2,880	11
<b>Total (Acct. 419):</b>	<b>6,617</b>	<b>0</b>	<b>6,617</b>	

### 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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	155,000	<b>155,000</b> 12
Contributed Plant - Electric	[REDACTED]	0	<b>0</b> 13
WATER CAPITAL CONTRIBUTIONS - GRANT	0	296,386	<b>296,386</b> 14
ELECTRIC CAPITAL CONTRIBUTIONS - OTHER	0	401	<b>401</b> 15
ELECTRIC MISCELLANEOUS	1,154	0	<b>1,154</b> 16
<b>Total (Acct. 421):</b>	<b>1,154</b>	<b>451,787</b>	<b>452,941</b>
<b>TOTAL OTHER INCOME:</b>	<b>7,771</b>	<b>451,787</b>	<b>459,558</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(14,764)	[REDACTED]	<b>(14,764)</b> 17
NONE	0	0	<b>0</b> 18
<b>Total (Acct. 425):</b>	<b>(14,764)</b>	<b>0</b>	<b>(14,764)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	15,603	<b>15,603</b> 19
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	2,514	<b>2,514</b> 20
NONE	0	0	<b>0</b> 21
<b>Total (Acct. 426):</b>	<b>0</b>	<b>18,117</b>	<b>18,117</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(14,764)</b>	<b>18,117</b>	<b>3,353</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	<b>0</b> 22
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	<b>0</b> 23
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	<b>0</b> 24
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	10,557	[REDACTED]	<b>10,557</b> 25
<b>Total (Acct. 430):</b>	<b>10,557</b>	<b>0</b>	<b>10,557</b>

### 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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	28		28 26
<b>Total (Acct. 431):</b>	<b>28</b>	<b>0</b>	<b>28</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 27
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>10,585</b>	<b>0</b>	<b>10,585</b>
<b>NET INCOME:</b>	<b>22,642</b>	<b>433,670</b>	<b>456,312</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	129,846	450,203	580,049 28
<b>Total (Acct. 216):</b>	<b>129,846</b>	<b>450,203</b>	<b>580,049</b>
<b>Balance Transferred from Income (433):</b>			
Derived	22,642	433,670	456,312 29
<b>Total (Acct. 433):</b>	<b>22,642</b>	<b>433,670</b>	<b>456,312</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 30
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 31
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 32
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>152,488</b>	<b>883,873</b>	<b>1,036,361</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	76,883	215,271	0	0	<b>292,154</b>	<b>1</b>
Less: interdepartmental sales	0	16,441	0	0	<b>16,441</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>76,883</b>	<b>198,830</b>	<b>0</b>	<b>0</b>	<b>275,713</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,404,931	1,626,562	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	930,994	1,213,781	2
<b>Net Utility Plant</b>	<b>1,473,937</b>	<b>412,781</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	73,600	0	6
Special Funds (125)	184,135	31,679	7
<b>Total Other Property and Investments</b>	<b>257,735</b>	<b>31,679</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	67,779	73,407	8
Temporary Cash Investments (132)	129,465	124,967	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	24,911	24,515	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,050	0	14
Materials and Supplies (150)	13,090	9,018	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>240,295</b>	<b>231,907</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,971,967</b>	<b>676,367</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	85,780	85,780	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,036,361	580,049	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,122,141</b>	<b>665,829</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	548,000	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>548,000</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	587	298	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	9,395	9,383	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	10,557	0	<b>32</b>
Other Current and Accrued Liabilities (238)	774	857	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>21,313</b>	<b>10,538</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	280,513	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>280,513</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>1,971,967</b>	<b>676,367</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	952,065	0	0	674,497	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	871,497	0	0	618,677	2
Utility Plant in Service - Contributed Plant (100.2)	857,615	0	0	57,142	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>1,729,112</b>	<b>0</b>	<b>0</b>	<b>675,819</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	51,307	0	0	549,891	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	273,729	0	0	56,067	12
<b>Total Accumulated Provision</b>	<b>325,036</b>	<b>0</b>	<b>0</b>	<b>605,958</b>	
<b>Net Utility Plant</b>	<b>1,404,076</b>	<b>0</b>	<b>0</b>	<b>69,861</b>	

**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)	
<b>Balance first of year (110.1)</b>	328,094	574,008			<b>902,102</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	10,758	27,087			<b>37,845</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	218				<b>218</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>10,976</b>	<b>27,087</b>	<b>0</b>	<b>0</b>	<b>38,063</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	43,690	0			<b>43,690</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	244,073	51,204			<b>295,277</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>287,763</b>	<b>51,204</b>	<b>0</b>	<b>0</b>	<b>338,967</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>51,307</b>	<b>549,891</b>	<b>0</b>	<b>0</b>	<b>601,198</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>27</b>
If yes, what is the rate?	2.00%	4.40%				<b>28</b>

### 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)	
<b>Balance first of year (110.1)</b>	258,126	53,553			<b>311,679</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	15,603	2,514			<b>18,117</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>15,603</b>	<b>2,514</b>	<b>0</b>	<b>0</b>	<b>18,117</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>273,729</b>	<b>56,067</b>	<b>0</b>	<b>0</b>	<b>329,796</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>27</b>
If yes, what is the rate?	2.00%	4.40%				<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			8,196		8,196	6,769	2
<b>Total Electric Utility</b>					<b>8,196</b>	<b>6,769</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	8,196	6,769	1
Water utility	4,894	2,249	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>13,090</b>	<b>9,018</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</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	85,780	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>85,780</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.

---

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

---

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)	
<b>Advances (223)</b>					
STATE TRUST FUND LOAN - 548,000	08/02/2004	03/15/2024	5.00%	548,000	1
<b>Total for Account 223</b>				<b>548,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	21,771	2
Charged electric department expense	13,242	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>35,013</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	30,563	6
Social Security taxes	4,450	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>35,013</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN - 548,000	0	10,557	0	10,557	2
<b>Subtotal</b>	<b>0</b>	<b>10,557</b>	<b>0</b>	<b>10,557</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	0	28	28	0	4
<b>Subtotal</b>	<b>0</b>	<b>28</b>	<b>28</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>10,585</b>	<b>28</b>	<b>10,557</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	73,600	2
<b>Total (Acct. 124):</b>	<b>73,600</b>	
<b>Special Funds (125):</b>		
WATER RESERVE REPLACEMENT ACCOUNT	184,135	3
<b>Total (Acct. 125):</b>	<b>184,135</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	4,695	5
Electric	20,216	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>24,911</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNICIPALITY	5,050	12
<b>Total (Acct. 145):</b>	<b>5,050</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**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)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
Regulatory Liability	280,513 17
NONE	18
<b>Total (Acct. 253):</b>	<b>280,513</b>

**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)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	551,946	618,016	0	0	1,169,962	1
Materials and Supplies	3,571	7,482	0	0	11,053	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	189,700	561,949	0	0	751,649	4
Customer Advances for Construction					0	5
Regulatory Liability	115,934	24,322	0	0	140,256	6
					0	7
<b>Average Net Rate Base</b>	<b>249,883</b>	<b>39,227</b>	<b>0</b>	<b>0</b>	<b>289,110</b>	
Net Operating Income	(11,969)	22,661	0	0	10,692	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-4.79%</b>	<b>57.77%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.70%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### 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	14	1
Electric	21	2
Gas		3
Sewer		4

**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
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	244,073	51,204	0	0	295,277	2
<b>Other (specify):</b> NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	12,204	2,560			14,764	4
<b>Other (specify):</b> NONE					0	5
<b>Balance End of Year</b>	<b>231,869</b>	<b>48,644</b>	<b>0</b>	<b>0</b>	<b>280,513</b>	

---

## FINANCIAL SECTION FOOTNOTES

---

### Interest Accrued (Acct. 237) (Page F-17)

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

Interest accrued is for customer deposits, therefore no principal amount for the notes payable or long-term debt for (231) is shown.

---

### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The amount in account (145) is delinquent special assessments and delinquent utility bills on 2004 tax roll due from the Village.

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	75,679	74,019	1
<b>Total Sales of Water</b>	<b>75,679</b>	<b>74,019</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	182	179	2
Other Water Revenues (474)	1,022	3,145	3
<b>Total Other Operating Revenues</b>	<b>1,204</b>	<b>3,324</b>	
<b>Total Operating Revenues</b>	<b>76,883</b>	<b>77,343</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	24,631	18,942	4
General Operating Expenses (680-690)	31,692	31,708	5
<b>Total Operation and Maintenance Expenses</b>	<b>56,323</b>	<b>50,650</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	10,758	4,415	6
Amortization Expense (404)		0	7
Taxes (408)	21,771	21,538	8
<b>Total Other Operating Expenses</b>	<b>32,529</b>	<b>25,953</b>	
<b>Total Operating Expenses</b>	<b>88,852</b>	<b>76,603</b>	
<b>NET OPERATING INCOME</b>	<b>(11,969)</b>	<b>740</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	187	6,603	31,991	4
Commercial	22	2,026	9,314	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>209</b>	<b>8,629</b>	<b>41,305</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		31,566	8
Other Sales to Public Authorities (464)	4	584	2,808	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>214</b>	<b>9,213</b>	<b>75,679</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	31,566	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>31,566</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	182	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>182</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	415	7
<b>Other (specify):</b> MISCELLANEOUS	607	8
<b>Total Other Water Revenues (474)</b>	<b>1,022</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	16,246	14,167	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	2,814	2,726	3
Chemicals (630)	486	442	4
Supplies and Expenses (640)	1,620	322	5
Repairs of Water Plant (650)	2,078	268	6
Transportation Expenses (660)	1,387	1,017	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>24,631</b>	<b>18,942</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	8,431	7,707	8
Office Supplies and Expenses (681)	5,293	5,356	9
Outside Services Employed (682)	4,877	5,422	10
Insurance Expense (684)	4,868	4,838	11
Employees Pensions and Benefits (686)	7,523	7,483	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	700	902	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>31,692</b>	<b>31,708</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>56,323</b>	<b>50,650</b>	

### 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		19,666	19,666	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		128	135	2
<b>Net property tax equivalent</b>		<b>19,538</b>	<b>19,531</b>	
Social Security		2,074	1,855	3
PSC Remainder Assessment		159	152	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>21,771</b>	<b>21,538</b>	

### 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			Jackson				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.207855				3
County tax rate	mills		7.936686				4
Local tax rate	mills		1.646844				5
School tax rate	mills		10.870618				6
Voc. school tax rate	mills		1.688160				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.350163</b>				<b>10</b>
Less: state credit	mills		1.592296				11
<b>Net tax rate</b>	mills		<b>20.757867</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>1.646844</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.558778</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>14.205622</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.350163</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.635594</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.757867</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>13.193569</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>952,065</b>	952,065				22
Materials & Supplies	\$	<b>2,249</b>	2,249				23
<b>Subtotal</b>	\$	<b>954,314</b>	<b>954,314</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>954,314</b>	<b>954,314</b>				<b>26</b>
Assessment Ratio	dec.		0.962401				27
<b>Assessed Value</b>	\$	<b>918,433</b>	<b>918,433</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>13.193569</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>12,117</b>	<b>12,117</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	19,666					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>19,666</b>					<b>34</b>

## 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,921		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)	22,289		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>25,210</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	150		12
Structures and Improvements (321)	83,882		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	51,691		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>135,723</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	5,012		22
Water Treatment Equipment (332)	175		23
<b>Total Water Treatment Plant</b>	<b>5,187</b>	<b>0</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,921	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)			22,289	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>25,210</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			150	12
Structures and Improvements (321)			83,882	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			51,691	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>135,723</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			5,012	22
Water Treatment Equipment (332)			175	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>5,187</b>	

## 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	101		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	7,929		26
Transmission and Distribution Mains (343)	15,799	565,931	27
Fire Mains (344)	0		28
Services (345)	2,589	65,825	29
Meters (346)	20,346	3,536	30
Hydrants (348)	1,182	47,500	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>47,946</b>	<b>682,792</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,846		35
Computer Equipment (372.1)	5,606		36
Transportation Equipment (373)	3,967		37
Other General Equipment (379)	4,910		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>18,329</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>232,395</b>	<b>682,792</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>232,395</b>	<b>682,792</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			101 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			7,929 26
Transmission and Distribution Mains (343)	43,109		538,621 27
Fire Mains (344)			0 28
Services (345)	510		67,904 29
Meters (346)	71		23,811 30
Hydrants (348)			48,682 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>43,690</b>	<b>0</b>	<b>687,048</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,846 35
Computer Equipment (372.1)			5,606 36
Transportation Equipment (373)			3,967 37
Other General Equipment (379)			4,910 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>18,329</b>
<b>Total utility plant in service directly assignable</b>	<b>43,690</b>	<b>0</b>	<b>871,497</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>43,690</b>	<b>0</b>	<b>871,497</b>

## 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	202,577		26
Transmission and Distribution Mains (343)	403,686	155,000	27
Fire Mains (344)	0		28
Services (345)	66,152		29
Meters (346)	0		30
Hydrants (348)	30,200		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>702,615</b>	<b>155,000</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>702,615</b>	<b>155,000</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>702,615</b>	<b>155,000</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			202,577 26
Transmission and Distribution Mains (343)			558,686 27
Fire Mains (344)			0 28
Services (345)			66,152 29
Meters (346)			0 30
Hydrants (348)			30,200 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>857,615</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>857,615</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>857,615</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			878	<b>878</b>	1
February			818	<b>818</b>	2
March			1,093	<b>1,093</b>	3
April			962	<b>962</b>	4
May			940	<b>940</b>	5
June			871	<b>871</b>	6
July			935	<b>935</b>	7
August			1,030	<b>1,030</b>	8
September			970	<b>970</b>	9
October			1,076	<b>1,076</b>	10
November			1,012	<b>1,012</b>	11
December			932	<b>932</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>11,517</b>	<b>11,517</b>	
Less: Water sold				9,213	13
Volume pumped but not sold				<b>2,304</b>	14
Volume sold as a percent of volume pumped				<b>80%</b>	15
Volume used for water production, water quality and system maintenance				71	16
Volume related to equipment/system malfunction				40	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>111</b>	19
Volume pumped but unaccounted for				<b>2,193</b>	20
Percent of water lost				<b>19%</b>	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.)				74	23
Date of maximum: 10/4/2004					24
Cause of maximum:					25
WATER LEAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				17	26
Date of minimum: 3/17/2004					27
Total KWH used for pumping for the year				49,516	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
HIGHWAY 95 EAST	#3	68	10	194,000	Yes	<b>1</b>
HIGHWAY 95 EAST	#4	79	10	161,000	Yes	<b>2</b>

## 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	#3	#4		1
Location	WELL #3	WELL #4		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	STANDARD	GENERAL		5
Year Installed	1988	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	110	140		8
Pump Motor or Standby Engine Mfr	FRANLIN	FRANKLIN		10
Year Installed	1977	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	18	18		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	#1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	137		6
Total capacity in gallons (actual)	150,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	41	0	0	2,759	<b>2,800</b>	1
M	D	6.000	8,534	266	1,560	241	<b>7,481</b>	2
M	D	8.000	8,785	1,000	0	0	<b>9,785</b>	3
M	S	10.000	1,533	11,675	0	0	<b>13,208</b>	4
M	S	15.000	3,000	0	0	(3,000)	<b>0</b>	5
<b>Total Within Municipality</b>			<b>21,893</b>	<b>12,941</b>	<b>1,560</b>	<b>0</b>	<b>33,274</b>	
<b>Total Utility</b>			<b>21,893</b>	<b>12,941</b>	<b>1,560</b>	<b>0</b>	<b>33,274</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	164	66	1	0	229	58	1
M	1.000	3	0	0	0	3		2
M	1.500	8	0	0	0	8		3
M	2.000	2	0	0	0	2	1	4
M	4.000	2	0	0	0	2		5
<b>Total Utility</b>		<b>179</b>	<b>66</b>	<b>1</b>	<b>0</b>	<b>244</b>	<b>59</b>	

### 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	241	50	1	0	<b>290</b>	10	<b>1</b>
1.000	1	0	0	0	<b>1</b>	0	<b>2</b>
1.500	4	0	0	0	<b>4</b>	0	<b>3</b>
2.000	2	0	0	0	<b>2</b>	0	<b>4</b>
3.000	1	0	0	0	<b>1</b>	0	<b>5</b>
<b>Total:</b>	<b>249</b>	<b>50</b>	<b>1</b>	<b>0</b>	<b>298</b>	<b>10</b>	

#### 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	220	19	0	2	0	49	<b>290</b>	<b>1</b>
1.000	0	1	0	0	0	0	<b>1</b>	<b>2</b>
1.500	2	1	0	1	0	0	<b>4</b>	<b>3</b>
2.000	0	2	0	0	0	0	<b>2</b>	<b>4</b>
3.000	0	0	0	1	0	0	<b>1</b>	<b>5</b>
<b>Total:</b>	<b>222</b>	<b>23</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>49</b>	<b>298</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	34	19			53	2
<b>Total Fire Hydrants</b>	<b>34</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>53</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	50
Number of distribution system valves end of year:	84
Number of distribution valves operated during year:	65

---

## WATER OPERATING SECTION FOOTNOTES

---

### 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.**

\$155,000 of the main added in 2004 was contributed by special assessments to customers. The basis of the assessments was on lots with water service and the terms are deferred for 20years at 6% simple interest. The remaining portion of the mains added were financed as part of the project borrowing in the \$548,000 long-term debt proceeds.

**Explain all reported Adjustments.**

The adjustment (net of \$0) is an inventory adjustment for the 4", 6" and 15" mains. It was discovered there were errors in the mains inventory sheets in 2004 during the update for the major project.

---

### Water Services (Page W-18)

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

The 66 services added in 2004 were financed/paid for by the utility.

---

### Meters (Page W-19)

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

Yes

---

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Total Sales of Electricity (440-448)	208,176	212,685	1
<b>Total Sales of Electricity</b>	<b>208,176</b>	<b>212,685</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	538	452	2
Other Electric Revenues (456)	6,557	185	3
<b>Total Other Operating Revenues</b>	<b>7,095</b>	<b>637</b>	
<b>Total Operating Revenues</b>	<b>215,271</b>	<b>213,322</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-549)	110,634	124,078	4
Transmission and Distribution Expenses (550-560)	10,246	8,046	5
Administrative and General Expenses (580-590)	31,401	34,134	6
<b>Total Operation and Maintenance Expenses</b>	<b>152,281</b>	<b>166,258</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	27,087	26,522	7
Amortization Expense (404-407)		0	8
Taxes (408)	13,242	13,259	9
<b>Total Other Expenses</b>	<b>40,329</b>	<b>39,781</b>	
<b>Total Operating Expenses</b>	<b>192,610</b>	<b>206,039</b>	
<b>NET OPERATING INCOME</b>	<b>22,661</b>	<b>7,283</b>	

**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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	538	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>538</b>	
<b>Other Electric Revenues (456):</b>		
ELECTRIC WORK CREDIT - 10%	4,962	3
OTHER REVENUE	1,595	4
<b>Total Other Electric Revenues (456)</b>	<b>6,557</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)		0	1
Fuel (501)		0	2
Operation Supplies and Expenses (502)		0	3
Steam from Other Sources (503)		0	4
Steam Transferred -- Credit (504)		0	5
Maintenance of Steam Production Plant (506)		0	6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (520)	1,062	1,061	7
Water for Power (521)		0	8
Supplies and Expenses (522)		0	9
Maintenance of Hydraulic Production Plant (524)		0	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>1,062</b>	<b>1,061</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	3,454	5,533	11
Fuel (531)	12,081	6,939	12
Operation Supplies and Expenses (532)	2,033	2,318	13
Maintenance of Other Production Plant (534)	1,051	3,485	14
<b>Total Other Power Generation Expenses</b>	<b>18,619</b>	<b>18,275</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (540)	90,953	104,742	15
Other Expenses (549)		0	16
<b>Total Other Power Supply Expenses</b>	<b>90,953</b>	<b>104,742</b>	
<b>Total Power Production Expenses</b>	<b>110,634</b>	<b>124,078</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Labor (550)	8,381	6,420	17
Operation Supplies and Expenses (552)	311	490	18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Transportation Expenses (560)	1,554	1,136	19
<b>Total Transmission and Distribution Expenses</b>	<b>10,246</b>	<b>8,046</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (580)	8,570	7,425	20
Office Supplies and Expenses (581)	7,357	5,720	21
Outside Services Employed (582)	1,427	6,983	22
Insurance Expense (584)	4,868	4,177	23
Employee Pensions and Benefits (586)	7,650	7,483	24
Regulatory Commission Expenses (588)		0	25
Miscellaneous General Expenses (589)	1,529	2,346	26
Uncollectible Accounts (590)		0	27
<b>Total Administrative and General Expenses</b>	<b>31,401</b>	<b>34,134</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>152,281</b>	<b>166,258</b>	

**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		11,025	11,025	1
Social Security		1,847	1,862	2
Wisconsin Gross Receipts Tax		211	220	3
PSC Remainder Assessment		159	152	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>13,242</b>	<b>13,259</b>	

### 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			Jackson				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.207855				2
County tax rate	mills		7.936686				3
Local tax rate	mills		1.646844				4
School tax rate	mills		10.870618				5
Voc. school tax rate	mills		1.688160				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>22.350163</b>				9
Less: state credit	mills		1.592962				10
<b>Net tax rate</b>	mills		<b>20.757201</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		1.646844				12
Combined School Tax Rate	mills		12.558778				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>14.205622</b>				15
<b>Total Tax Rate</b>	mills		<b>22.350163</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.635594</b>				17
<b>Total tax net of state credit</b>	mills		<b>20.757201</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>13.193145</b>				19
Utility Plant, Jan. 1	\$	674,497	674,497				20
Materials & Supplies	\$	6,769	6,769				21
<b>Subtotal</b>	\$	<b>681,266</b>	<b>681,266</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>681,266</b>	<b>681,266</b>				24
Assessment Ratio	dec.		0.962401				25
<b>Assessed Value</b>	\$	<b>655,651</b>	<b>655,651</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>13.193145</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>8,650</b>	<b>8,650</b>				28
Tax Equivalent per 1994 PSC Report	\$	11,025					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>11,025</b>					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 \$10,000. 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Steam Power Equipment (312)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	2,200		7
Structures and Improvements (331)	14,895		8
Reservoirs, Dams and Waterways (332)	25,503		9
Hydraulic Power Equipment (333)	82,179		10
<b>Total Hydraulic Production Plant</b>	<b>124,777</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	203		11
Structures and Improvements (341)	10,349		12
Other Power Equipment (342)	302,499	525	13
<b>Total Other Production Plant</b>	<b>313,051</b>	<b>525</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (350)	0		14
Structures and Improvements (351)	0		15
Station Equipment (352)	2,256		16
Overhead Lines (353)	40,176		17
Underground Lines (356)	11,970	70	18
Line Transformers (358)	44,298		19
Meters (360)	11,429	727	20
Installation on Customer Premises (361)	0		21
Leased Property on Customer Premises (362)	0		22

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Steam Power Equipment (312)			0 6
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			2,200 7
Structures and Improvements (331)			14,895 8
Reservoirs, Dams and Waterways (332)			25,503 9
Hydraulic Power Equipment (333)			82,179 10
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>124,777</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			203 11
Structures and Improvements (341)			10,349 12
Other Power Equipment (342)			303,024 13
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>313,576</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (350)			0 14
Structures and Improvements (351)			0 15
Station Equipment (352)		(2,256)	0 16
Overhead Lines (353)			40,176 17
Underground Lines (356)			12,040 18
Line Transformers (358)			44,298 19
Meters (360)			12,156 20
Installation on Customer Premises (361)			0 21
Leased Property on Customer Premises (362)			0 22

**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 \$10,000. 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Street Lighting and Signal Systems (363)	17,002		23
<b>Total Transmission and Distribution Plant</b>	<b>127,131</b>	<b>797</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		24
Structures and Improvements (371)	0		25
Office Furniture and Equipment (372)	3,663		26
Computers (372.1)	6,584		27
Transportation Equipment (373)	27,258		28
Other General Equipment (379)	14,891		29
<b>Total General Plant</b>	<b>52,396</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>617,355</b>	<b>1,322</b>	
<b>OTHER UTILITY PLANT</b>			
Other Tangible Property (390)	0		30
Utility Plant Purchased or Sold (391)	0		31
Utility Plant in Process of Reclassification (392)	0		32
Utility Plant Leased to Others (393)	0		33
Property Held for Future Use (394)	0		34
Construction Work in Progress (395)	0		35
Utility Plant Acquisition Adjustments (396)	0		36
Other Utility Plant Adjustments (397)	0		37
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Electric Department	0		38
<b>Total utility plant</b>	<b>617,355</b>	<b>1,322</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Street Lighting and Signal Systems (363)			17,002 23
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>(2,256)</b>	<b>125,672</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 24
Structures and Improvements (371)			0 25
Office Furniture and Equipment (372)			3,663 26
Computers (372.1)			6,584 27
Transportation Equipment (373)			27,258 28
Other General Equipment (379)		2,256	17,147 29
<b>Total General Plant</b>	<b>0</b>	<b>2,256</b>	<b>54,652</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>618,677</b>
<b>OTHER UTILITY PLANT</b>			
Other Tangible Property (390)			0 30
Utility Plant Purchased or Sold (391)			0 31
Utility Plant in Process of Reclassification (392)			0 32
Utility Plant Leased to Others (393)			0 33
Property Held for Future Use (394)			0 34
Construction Work in Progress (395)			0 35
Utility Plant Acquisition Adjustments (396)			0 36
Other Utility Plant Adjustments (397)			0 37
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Electric Department			0 38
<b>Total utility plant</b>	<b>0</b>	<b>0</b>	<b>618,677</b>

## 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 \$10,000. 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Steam Power Equipment (312)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		7
Structures and Improvements (331)	0		8
Reservoirs, Dams and Waterways (332)	3,757		9
Hydraulic Power Equipment (333)	12,106		10
<b>Total Hydraulic Production Plant</b>	<b>15,863</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		11
Structures and Improvements (341)	0		12
Other Power Equipment (342)	41,279		13
<b>Total Other Production Plant</b>	<b>41,279</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (350)	0		14
Structures and Improvements (351)	0		15
Station Equipment (352)	0		16
Overhead Lines (353)	0		17
Underground Lines (356)	0		18
Line Transformers (358)	0		19
Meters (360)	0		20
Installation on Customer Premises (361)	0		21
Leased Property on Customer Premises (362)	0		22

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Steam Power Equipment (312)			0 6
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 7
Structures and Improvements (331)			0 8
Reservoirs, Dams and Waterways (332)			3,757 9
Hydraulic Power Equipment (333)			12,106 10
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>15,863</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 11
Structures and Improvements (341)			0 12
Other Power Equipment (342)			41,279 13
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>41,279</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (350)			0 14
Structures and Improvements (351)			0 15
Station Equipment (352)			0 16
Overhead Lines (353)			0 17
Underground Lines (356)			0 18
Line Transformers (358)			0 19
Meters (360)			0 20
Installation on Customer Premises (361)			0 21
Leased Property on Customer Premises (362)			0 22

## 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 \$10,000. 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Street Lighting and Signal Systems (363)	0		23
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		24
Structures and Improvements (371)	0		25
Office Furniture and Equipment (372)	0		26
Computers (372.1)	0		27
Transportation Equipment (373)	0		28
Other General Equipment (379)	0		29
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>57,142</b>	<b>0</b>	
<b>OTHER UTILITY PLANT</b>			
Other Tangible Property (390)	0		30
Utility Plant Purchased or Sold (391)	0		31
Utility Plant in Process of Reclassification (392)	0		32
Utility Plant Leased to Others (393)	0		33
Property Held for Future Use (394)	0		34
Construction Work in Progress (395)	0		35
Utility Plant Acquisition Adjustments (396)	0		36
Other Utility Plant Adjustments (397)	0		37
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Electric Department	0		38
<b>Total utility plant</b>	<b>57,142</b>	<b>0</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Street Lighting and Signal Systems (363)			0 23
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 24
Structures and Improvements (371)			0 25
Office Furniture and Equipment (372)			0 26
Computers (372.1)			0 27
Transportation Equipment (373)			0 28
Other General Equipment (379)			0 29
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>57,142</b>
<b>OTHER UTILITY PLANT</b>			
Other Tangible Property (390)			0 30
Utility Plant Purchased or Sold (391)			0 31
Utility Plant in Process of Reclassification (392)			0 32
Utility Plant Leased to Others (393)			0 33
Property Held for Future Use (394)			0 34
Construction Work in Progress (395)			0 35
Utility Plant Acquisition Adjustments (396)			0 36
Other Utility Plant Adjustments (397)			0 37
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Electric Department			0 38
<b>Total utility plant</b>	<b>0</b>	<b>0</b>	<b>57,142</b>

**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)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)					0	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
<b>Other:</b>					0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
<b>Other:</b>					0	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
<b>Other:</b>					0	12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
<b>Other:</b>					0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
<b>Other:</b>					0	21
<b>Underground Lines</b>						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
<b>Other:</b>					0	26

### RURAL LINE CUSTOMERS

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

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

### 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	822	Thursday	01/29/2004	19:00	437	1
February	02	763	Tuesday	02/10/2004	19:00	380	2
March	03	653	Sunday	03/14/2004	10:00	317	3
April	04	573	Sunday	04/11/2004	11:00	279	4
May	05	549	Saturday	05/29/2004	15:00	271	5
June	06	718	Tuesday	06/08/2004	17:00	275	6
July	07	724	Tuesday	07/20/2004	18:00	314	7
August	08	680	Sunday	08/01/2004	18:00	303	8
September	09	694	Thursday	09/02/2004	18:00	290	9
October	10	617	Thursday	10/28/2004	18:00	309	10
November	11	699	Saturday	11/27/2004	18:00	334	11
December	12	878	Friday	12/24/2004	10:00	431	12
<b>Total</b>	<b>8,370</b>					<b>3,940</b>	

**System Name**

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

<b>Type of Reading</b>	<b>Supplier</b>

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	175	3
Internal Combustion Turbine	41	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>216</b>	<b>7</b>
Purchases	3,890	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>4,106</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	3,680	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>3,680</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	426	27
<b>Total Energy Losses</b>	<b>426</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>10.3751%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>4,106</b>	<b>30</b>

### 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)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	368	2,482	1
<b>Total Sales for Residential Sales</b>		<b>368</b>	<b>2,482</b>	
<b>Commercial &amp; Industrial</b>				
GENERAL SERVICE	GS-1	42	1,058	2
WATER PUMPING	MS-1	2	50	3
<b>Total Sales for Commercial &amp; Industrial</b>		<b>44</b>	<b>1,108</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTS	MS-1	3	90	4
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>3</b>	<b>90</b>	
<b>Sales for Resale</b>				
NONE				5
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>415</b>	<b>3,680</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		136,066	358	<b>136,424</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>136,066</b>	<b>358</b>	<b>136,424</b>	
		58,126	56	<b>58,182</b>	<b>2</b>
		7,910	15	<b>7,925</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>66,036</b>	<b>71</b>	<b>66,107</b>	
		5,645	0	<b>5,645</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>5,645</b>	<b>0</b>	<b>5,645</b>	
				<b>0</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>207,747</b>	<b>429</b>	<b>208,176</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	MERRILLAN				2
Type of Power Purchased (firm, dump, etc.)	NON-FIRM				3
Voltage at Which Delivered	2400				4
Point of Metering	DIESEL PLANT				5
Total of 12 Monthly Maximum Demands -- kW	8,370				6
Average load factor	63.8451%				7
Total Cost of Purchased Power	90,953				8
Average cost per kWh	0.0233				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	437				12
February	380				13
March	317				14
April	279				15
May	271				16
June	275				17
July	314				18
August	303				19
September	290				20
October	309				21
November	334				22
December	392				23
<b>Total kWh (000)</b>	<b>3,901</b>	<b>0</b>			<b>24</b>

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

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	204	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
<b>Load Factor</b>		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	870	13
Is Plant Owned or Leased?		14
Total Production Expenses	9,263	15
<b>Cost per kWh of Net Generation (\$)</b>	45	16
Monthly Net Generation --- kWh (000):		
January	17	17
February	13	18
March	15	19
April	16	20
May	14	21
June	21	22
July	29	23
August	13	24
September	21	25
October	15	26
November	17	27
December	13	28
<b>Total kWh (000)</b>	204	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)	
Name of Plant	DIESEL	HYDRO			1
Unit Identification	DIESEL	HYDRO			2
Type of Generation	RECIP	HYDRO			3
kWh Net Generation (000)	43	161			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
<b>Load Factor</b>					9
Maximum Net Generation in Any One Day	6,000				10
Date of Such Maximum	07/01/2004				11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW	805	65			13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	8,216	1,047			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>191.0698</b>	<b>6.5031</b>			16
Monthly Net Generation --- kWh (000):					
January	3	14			17
February	0	13			18
March	2	13			19
April	2	14			20
May	0	14			21
June	7	14			22
July	15	14			23
August	0	13			24
September	9	12			25
October	2	13			26
November	3	14			27
December	0	13			28
<b>Total kWh (000)</b>	<b>43</b>	<b>161</b>			29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)					53
					54

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
DIESEL	2	1943		FAIRBANKS MORRIS		1,050	1
<b>Total</b>						<u><u>1,050</u></u>	

### STEAM PRODUCTION PLANTS (cont.)

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

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

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.

<b>Generators</b>						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)		
1943			814	724	800	
		<b>Total</b>	<b>0</b>	<b>814</b>	<b>724</b>	<b>800</b>

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)	
HYDRO	Halls Cree	automatic	v	1			100	1
						<b>Total</b>	<b>100</b>	

### 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)			
	16	1,992			93	100		60	1
<b>Total</b>				<b>0</b>	<b>93</b>	<b>100</b>	<b>0</b>	<b>60</b>	

### 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.

<b>Particulars</b> <b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>Utility Designation</b>			<b>(f)</b>
			<b>(d)</b>	<b>(e)</b>		

NONE

### 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	424	175	0	1
Acquired during year	24			2
<b>Total</b>	<b>448</b>	<b>175</b>	<b>0</b>	<b>3</b>
Retired during year				4
Sales, transfers or adjustments increase (decrease)		(21)		5
<b>Number end of year</b>	<b>448</b>	<b>154</b>	<b>0</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	398	147		8
In utility's use	20	0		9
				<b>10</b>
Locked meters on customers' premises				11
In stock	30	7		12
<b>Total end of year</b>	<b>448</b>	<b>154</b>	<b>0</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	57	53,602	1
Sodium Vapor	100	59	24,159	2
Sodium Vapor	400	8	11,944	3
<b>Total</b>		<b>124</b>	<b>89,705</b>	
<b>Ornamental</b>				
NONE				4
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Other</b>				
NONE				5
<b>Total</b>		<b>0</b>	<b>0</b>	

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Maintenance of Other Production Plant (534) - Utility did not run diesel as much in 2004 as compared to 2003.

Fuel (531) - Utility purchased diesel fuel in 2004.

Operation Supervision and Labor (530) - Utility did not run diesel as much in 2004.

Outside Services Employed (582) - Normal decrease in outside services needed in 2004 when compared to 2003.

---

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

If Adjustments for any account are nonzero, please explain.

The adjustment for 2,256 is a reclassification between account 352 and 379. The utility does not own any substation equipment and this was coded to this account in error many years ago.

---

### Sales of Electricity by Rate Schedule (Page E-14)

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

Utility does not have demand charges.

---