



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MUSCODA LIGHT AND WATER UTILITY

Principal Office: 206 NORTH WISCONSIN AVENUE
MUSCODA, WI 53573-0206

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MUSCODA LIGHT AND WATER UTILITY

Utility Address: 206 NORTH WISCONSIN AVENUE
MUSCODA, WI 53573-0206

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DENNIS L. STENNER

Title: SUPERINTENDENT

Office Address:

109 NORTH SECOND STREET
MUSCODA, WI 53573-0206

Telephone: (608) 739 - 3390

Fax Number: (608) 739 - 3183

E-mail Address:

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

Name: JOHN E VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: ANTHONY BROADBENT

Title: PRESIDENT

Office Address:

109 NORTH SECOND STREET
MUSCODA, WI 53573

Telephone: (608) 739 - 3390

Fax Number: (608) 739 - 3183

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E VIG, CPA

Title: MANAGING MEMBER

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 3/16/2005

Period covered by most recent audit: DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: DENNIS L STENNER

Title: SUPERINTENDENT

Office Address:
109 NORTH SECOND STREET
MUSCODA, WI 53573-0206

Telephone: (608) 739 - 3390

Fax Number: (608) 739 - 3183

E-mail Address:

Name of utility commission/committee: MUSCODA LIGHT AND WATER COMMITTEE

Names of members of utility commission/committee:

- MR ANTHONY BROADBENT, PRESIDENT
- MRS SUE DRAPER
- MRS ELAINE EILING
- MR MIKE HILL
- MR STEVE SCHNEIDER
- MR BOB STADELE

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,412,247	2,203,649	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,863,592	1,711,753	2
Depreciation Expense (403)	98,590	102,743	3
Amortization Expense (404-407)	80,700	80,700	4
Taxes (408)	109,256	101,028	5
Total Operating Expenses	2,152,138	1,996,224	
Net Operating Income	260,109	207,425	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	260,109	207,425	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	21,445	23,011	10
Miscellaneous Nonoperating Income (421)	28,932	6,045	11
Total Other Income	50,377	29,056	
Total Income	310,486	236,481	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(20,804)	0	12
Other Income Deductions (426)	22,580	21,980	13
Total Miscellaneous Income Deductions	1,776	21,980	
Income Before Interest Charges	308,710	214,501	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	46,172	88,752	14
Amortization of Debt Discount and Expense (428)	756	20,212	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	46,928	108,964	
Net Income	261,782	105,537	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,679,849	619,771	20
Balance Transferred from Income (433)	261,782	105,537	21
Miscellaneous Credits to Surplus (434)	0	954,541	22
Miscellaneous Debits to Surplus--Debit (435)	416,066	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,525,565	1,679,849	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,412,247		2,412,247	1
Total (Acct. 400):	2,412,247	0	2,412,247	
Operation and Maintenance Expense (401-402):				
Derived	1,863,592		1,863,592	2
Total (Acct. 401-402):	1,863,592	0	1,863,592	
Depreciation Expense (403):				
Derived	98,590		98,590	3
Total (Acct. 403):	98,590	0	98,590	
Amortization Expense (404-407):				
Derived	80,700		80,700	4
Total (Acct. 404-407):	80,700	0	80,700	
Taxes (408):				
Derived	109,256		109,256	5
Total (Acct. 408):	109,256	0	109,256	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	260,109	0	260,109	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	21,445	0	21,445 11
Total (Acct. 419):	21,445	0	21,445
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	125	125 12
Contributed Plant - Electric	[REDACTED]	28,807	28,807 13
NONE	0	0	0 14
Total (Acct. 421):	0	28,932	28,932
TOTAL OTHER INCOME:	21,445	28,932	50,377
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(20,804)	[REDACTED]	(20,804) 15
NONE	0	0	0 16
Total (Acct. 425):	(20,804)	0	(20,804)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	12,078	12,078 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	10,502	10,502 18
NONE	0	0	0 19
Total (Acct. 426):	0	22,580	22,580
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(20,804)	22,580	1,776
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	46,172	[REDACTED]	46,172 20
Total (Acct. 427):	46,172	0	46,172
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	756	[REDACTED]	756 21
Total (Acct. 428):	756	0	756
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	46,928	0	46,928
NET INCOME:	255,430	6,352	261,782
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	741,243	938,606	1,679,849 26
Total (Acct. 216):	741,243	938,606	1,679,849
Balance Transferred from Income (433):			
Derived	255,430	6,352	261,782 27
Total (Acct. 433):	255,430	6,352	261,782
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
CORRECTION OF 2003 DOCKET 05-US-105	0	416,066	416,066 29
Total (Acct. 435)--Debit:	0	416,066	416,066
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	996,673	528,892	1,525,565

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	202,067	2,210,180	0	0	2,412,247	1
Less: interdepartmental sales	0	9,451	0	0	9,451	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	395	4,433			4,828	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	201,672	2,196,296	0	0	2,397,968	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	49,492		49,492	1
Electric operating expenses	83,630		83,630	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	38		38	8
Electric utility plant accounts	6,779		6,779	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	139,939	0	139,939	

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	1.3	1
Electric	2.2	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,206,279	3,952,176	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,237,886	2,125,425	2
Net Utility Plant	1,968,393	1,826,751	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	10,851	13,050	6
Special Funds (125)	62,642	284,384	7
Total Other Property and Investments	73,493	297,434	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,053,698	732,227	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	213,360	204,897	11
Other Accounts Receivable (143)	9,074	6,690	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,964	27,065	14
Materials and Supplies (150)	51,012	45,795	15
Prepayments (165)	0	3,159	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,348,108	1,019,833	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,045	6,801	18
Extraordinary Property Losses (182)	242,106	322,806	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	248,151	329,607	
Total Assets and Other Debits	3,638,145	3,473,625	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	265,160	265,160	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,525,565	1,679,849	23
Total Proprietary Capital	1,790,725	1,945,009	
LONG-TERM DEBT			
Bonds (221)	1,162,392	1,265,617	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,162,392	1,265,617	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	189,942	186,370	28
Payables to Municipality (233)	31,079	17,941	29
Customer Deposits (235)			30
Taxes Accrued (236)	29,554	20,922	31
Interest Accrued (237)	3,315	5,039	32
Other Current and Accrued Liabilities (238)	6,593	5,933	33
Total Current and Accrued Liabilities	260,483	236,205	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	424,545	26,794	36
Total Deferred Credits	424,545	26,794	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,638,145	3,473,625	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,385,503	0	0	2,566,673	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	724,285	0	0	2,372,664	2
Utility Plant in Service - Contributed Plant (101.2)	681,149	0	0	308,369	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	61,686			58,126	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	1,467,120	0	0	2,739,159	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	262,127	0	0	1,515,133	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	251,879	0	0	208,747	13
Total Accumulated Provision	514,006	0	0	1,723,880	
Net Utility Plant	953,114	0	0	1,015,279	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	251,967	1,435,412			1,687,379	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,059	80,531			98,590	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,901				1,901	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
See footnote	227,734	188,332			416,066	12
					0	13
					0	14
					0	15
Total credits	247,694	268,863	0	0	516,557	16
Debits during year						17
Book cost of plant retired	9,800	810			10,610	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	227,734	188,332			416,066	21
					0	22
					0	23
					0	24
Total debits	237,534	189,142	0	0	426,676	25
Balance end of year (110.1)	262,127	1,515,133	0	0	1,777,260	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	239,801	198,245			438,046	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	12,078	10,502			22,580	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	12,078	10,502	0	0	22,580	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	251,879	208,747	0	0	460,626	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			48,534		48,534	42,370	2
Total Electric Utility					48,534	42,370	

Account	Total End of Year	Amount Prior Year	
Electric utility total	48,534	42,370	1
Water utility	2,478	3,425	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	51,012	45,795	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2003 G.O. REFUNDING BOND - ELECTRIC	674	428	5,389	1
2003 G.O. REFUNDING BOND - WATER	82	428	656	2
Total			6,045	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	265,160	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>265,160</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2003 G.O. REFUNDING BOND - WATER	10/15/2003	12/01/2013	3.90%	126,133	1
2003 G.O. REFUNDING BOND - ELECTRIC	10/15/2003	12/01/2013	3.90%	1,036,259	2
Total Bonds (Account 221):				1,162,392	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	20,922	1
Accruals:		
Charged water department expense	40,645	2
Charged electric department expense	68,611	3
Charged sewer department expense	758	4
Other (explain):		
NONE		5
Total Accruals and other credits	110,014	
Taxes paid during year:		
County, state and local taxes	82,200	6
Social Security taxes	10,890	7
PSC Remainder Assessment	2,600	8
Other (explain):		
License Fee	5,692	9
Total payments and other debits	101,382	
Balance end of year	29,554	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2003 G.O. REFUNDING BONDS - WATER	4,492	5,011	9,143	360	2
2003 G.O. REFUNDING BONDS - ELECTRIC	547	41,161	38,753	2,955	3
Subtotal	5,039	46,172	47,896	3,315	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	5,039	46,172	47,896	3,315	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	10,851	2
Total (Acct. 124):	10,851	
Special Funds (125):		
REDEMPTION FUND RESERVE	12,642	3
REDEMPTION FUND RESERVE CD2	50,000	4
Total (Acct. 125):	62,642	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,772	6
Electric	199,588	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	213,360	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS RECEIVABLE FOR POLE RENTAL, SERVICES, & TRENCHING	9,074	12
Total (Acct. 143):	9,074	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER - JOINT METER CHARGE	10,980	13
RECEIVABLE FROM SEWER - BOND ISSUE COSTS	9,984	14
Total (Acct. 145):	20,964	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
EXTRAORDINARY PROPERTY LOSSES	242,106	16
Total (Acct. 182):	242,106	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY - CURRENT EXPENSES	31,079	18
Total (Acct. 233):	31,079	
Other Deferred Credits (253):		
Regulatory Liability	395,262	19
PUBLIC BENEFIT CHARGE	29,283	20
Total (Acct. 253):	424,545	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	714,382	2,329,887	0	0	3,044,269	1
Materials and Supplies	2,951	45,452	0	0	48,403	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	257,047	1,475,272	0	0	1,732,319	4
Customer Advances for Construction					0	5
Regulatory Liability	108,173	89,457	0	0	197,630	6
NONE					0	7
Average Net Rate Base	352,113	810,610	0	0	1,162,723	
Net Operating Income	45,052	215,057	0	0	260,109	8
Net Operating Income as a percent of Average Net Rate Base	12.79%	26.53%	N/A	N/A	22.37%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	227,734	188,332	0	0	416,066	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	11,387	9,417			20,804	4
Other (specify):						
NONE					0	5
Balance End of Year	216,347	178,915	0	0	395,262	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 110.2 (Est. deprec on contrib plnt 1/1/03), please explain.

The other credit of \$227,734 for water and \$188,332 for electric is a correction of prior years handling of Docket 05-US-105.

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

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

Account 182 - PSC order dated 1/15/1992 authorizes the amortization of the extraordinary loss over 17 years.

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

Done

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

(Vig & Associates LLC Letterhead)

To the Village Board
Of the Village of Muscoda
Muscoda, Wisconsin 53573

We have compiled the balance sheets of the Village of Muscoda Municipal Electric and Water Utility as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

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

Vig & Associates LLC
March 23, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	192,903	187,221	1
Total Sales of Water	192,903	187,221	
Other Operating Revenues			
Forfeited Discounts (470)	312	291	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	2,400	2,400	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,452	5,966	6
Total Other Operating Revenues	9,164	8,657	
Total Operating Revenues	202,067	195,878	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	5,374	7,176	8
Water Treatment Expenses (630-635)	5,708	8,728	9
Transmission and Distribution Expenses (640-655)	37,085	27,277	10
Customer Accounts Expenses (901-904)	8,806	9,515	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	41,338	50,014	13
Total Operation and Maintenance Expenses	98,311	102,710	
Other Operating Expenses			
Depreciation Expense (403)	18,059	17,967	14
Amortization Expense (404-407)		0	15
Taxes (408)	40,645	40,997	16
Total Other Operating Expenses	58,704	58,964	
Total Operating Expenses	157,015	161,674	
NET OPERATING INCOME	45,052	34,204	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	527	24,701	64,612	4
Commercial	81	7,879	15,371	5
Industrial	12	30,664	28,442	6
Total Metered Sales to General Customers (461)	620	63,244	108,425	
Private Fire Protection Service (462)	3		3,306	7
Public Fire Protection Service (463)	1		72,274	8
Other Sales to Public Authorities (464)	30	4,830	8,898	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	654	68,074	192,903	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	72,274	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	72,274	
Forfeited Discounts (470):		
Customer late payment charges	312	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	312	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER ATTACHMENT RENTAL	2,400	8
Total Rents from Water Property (472)	2,400	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,600	10
Other (specify): SEWER ADMIN FOR BILLING	3,600	11
BULK SALES OF WATER	402	12
OTHER MISCELLANEOUS	850	13
Total Other Water Revenues (474)	6,452	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	5,374	7,104	7
Operation Supplies and Expenses (623)	0	72	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	5,374	7,176	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	3,381	8,684	11
Operation Supplies and Expenses (632)	2,327	33	12
Maintenance of Water Treatment Plant (635)	0	11	13
Total Water Treatment Expenses	5,708	8,728	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	22,851	19,849	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,457	50	16
Maintenance of Mains (651)	2,798	2,662	17
Maintenance of Services (652)	2,932	2,019	18
Maintenance of Meters (653)	551	1,763	19
Maintenance of Hydrants (654)	1,034	568	20
Maintenance of Other Plant (655)	462	366	21
Total Transmission and Distribution Expenses	37,085	27,277	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,342	2,731	22
Accounting and Collecting Labor (902)	6,069	6,172	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	395	612	25
Total Customer Accounts Expenses	8,806	9,515	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,839	5,547	27
Office Supplies and Expenses (921)	1,565	2,510	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	3,339	12,913	30
Property Insurance (924)	931	813	31
Injuries and Damages (925)	3,543	3,093	32
Employee Pensions and Benefits (926)	23,754	22,586	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	2,345	2,529	35
Transportation Expenses (933)	0	0	36
Maintenance of General Plant (935)	22	23	37
Total Administrative and General Expenses	41,338	50,014	
Total Operation and Maintenance Expenses	98,311	102,710	

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		37,277	37,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		758	712	2
Net property tax equivalent		36,519	36,565	
Social Security		3,895	3,929	3
PSC Remainder Assessment		231	503	4
Other (specify): NONE			0	5
Total tax expense		40,645	40,997	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.272664				3
County tax rate	mills		5.779457				4
Local tax rate	mills		15.043422				5
School tax rate	mills		13.757125				6
Voc. school tax rate	mills		2.532799				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		37.385467				10
Less: state credit	mills		1.851031				11
Net tax rate	mills		35.534436				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		15.043422				14
Combined School Tax Rate	mills		16.289924				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		31.333346				17
Total Tax Rate	mills		37.385467				18
Ratio of Local and School Tax to Total	dec.		0.838116				19
Total tax net of state credit	mills		35.534436				20
Net Local and School Tax Rate	mills		29.781968				21
Utility Plant, Jan. 1	\$	1,385,503	1,385,503				22
Materials & Supplies	\$	3,425	3,425				23
Subtotal	\$	1,388,928	1,388,928				24
Less: Plant Outside Limits	\$	45,051	45,051				25
Taxable Assets	\$	1,343,877	1,343,877				26
Assessment Ratio	dec.		0.733507				27
Assessed Value	\$	985,743	985,743				28
Net Local & School Rate	mills		29.781968				29
Tax Equiv. Computed for Current Year	\$	29,357	29,357				30
Tax Equivalent per 1994 PSC Report	\$	37,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	37,277					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	33		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	33	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	351		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)	14,979		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	15,330	0	
PUMPING PLANT			
Land and Land Rights (320)	2,408		12
Structures and Improvements (321)	54,527		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	31,297		17
Diesel Pumping Equipment (326)	16,187		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	104,419	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,315		23
Total Water Treatment Plant	3,315	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			33	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	33	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			351	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)			14,979	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	15,330	
PUMPING PLANT				
Land and Land Rights (320)			2,408	12
Structures and Improvements (321)			54,527	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			31,297	17
Diesel Pumping Equipment (326)			16,187	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	104,419	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,315	23
Total Water Treatment Plant	0	0	3,315	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	450		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	51,591		26
Transmission and Distribution Mains (343)	376,338	24,179	27
Fire Mains (344)	0		28
Services (345)	2,910	1,500	29
Meters (346)	64,802	827	30
Hydrants (348)	50,103	3,100	31
Other Transmission and Distribution Plant (349)	813		32
Total Transmission and Distribution Plant	547,007	29,606	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,890		35
Computer Equipment (391.1)	3,040		36
Transportation Equipment (392)	7,701		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	794		39
Laboratory Equipment (395)	440		40
Power Operated Equipment (396)	1,270		41
Communication Equipment (397)	15,859		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,381		44
Other Tangible Property (399)	0		45
Total General Plant	34,375	0	
Total utility plant in service directly assignable	704,479	29,606	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	704,479	29,606	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			450 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			51,591 26
Transmission and Distribution Mains (343)	8,250		392,267 27
Fire Mains (344)			0 28
Services (345)	125		4,285 29
Meters (346)	1,425		64,204 30
Hydrants (348)			53,203 31
Other Transmission and Distribution Plant (349)			813 32
Total Transmission and Distribution Plant	9,800	0	566,813
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,890 35
Computer Equipment (391.1)			3,040 36
Transportation Equipment (392)			7,701 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			794 39
Laboratory Equipment (395)			440 40
Power Operated Equipment (396)			1,270 41
Communication Equipment (397)			15,859 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,381 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	34,375
Total utility plant in service directly assignable	9,800	0	724,285
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,800	0	724,285

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	279,336		26
Transmission and Distribution Mains (343)	291,249		27
Fire Mains (344)	0		28
Services (345)	57,333	125	29
Meters (346)	4,609		30
Hydrants (348)	48,497		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	681,024	125	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	681,024	125	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	681,024	125	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			279,336 26
Transmission and Distribution Mains (343)			291,249 27
Fire Mains (344)			0 28
Services (345)			57,458 29
Meters (346)			4,609 30
Hydrants (348)			48,497 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	681,149
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	681,149
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	681,149

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			6,249	6,249	1
February			6,006	6,006	2
March			6,094	6,094	3
April			5,971	5,971	4
May			6,572	6,572	5
June			6,518	6,518	6
July			7,504	7,504	7
August			7,703	7,703	8
September			7,590	7,590	9
October			6,642	6,642	10
November			6,702	6,702	11
December			6,851	6,851	12
Total annual pumpage	0	0	80,402	80,402	
Less: Water sold				68,074	13
Volume pumped but not sold				12,328	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				5,400	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,400	19
Volume pumped but unaccounted for				6,928	20
Percent of water lost				9%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				386	24
Date of maximum: 11/1/2004					25
Cause of maximum:					26
MAINTENANCE ON ELEVATED TOWER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				71	27
Date of minimum: 1/31/2004					28
Total KWH used for pumping for the year				73,280	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
102 NORTH SECOND STREET`	2	120	1	50,000	Yes	1
HOWARD AVENUE	3	126	1	200,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3		1
Location	102 N. 2ND STREET	HOWARD AVENUE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1985	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	1,050		8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GE		10
Year Installed	1956	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
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	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1967	1983	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	155	155	9 10
Total capacity in gallons (actual)	50,000	300,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	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	1.250	577	0	0	0	577	1
M	D	1.500	150	0	0	0	150	2
M	D	2.000	240	0	0	0	240	3
M	D	4.000	2,376	0	0	0	2,376	4
M	D	6.000	53,883	0	1,100	0	52,783	5
M	D	8.000	28,213	1,100	0	0	29,313	6
M	D	10.000	148	0	0	0	148	7
Total Within Municipality			85,587	1,100	1,100	0	85,587	
Total Utility			85,587	1,100	1,100	0	85,587	

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	498	1	1	0	498	0	1
M	1.000	47	0	0	0	47	0	2
M	1.250	6	0	0	0	6	0	3
M	1.500	11	0	0	0	11	0	4
M	2.000	8	0	0	0	8	0	5
M	3.000	1	0	0	0	1	0	6
M	4.000	5	0	0	0	5	0	7
M	6.000	1	0	0	0	1	0	8
M	8.000	2	0	0	0	2	0	9
Total Utility		579	1	1	0	579	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	624	24	53	0	595	53	1
1.000	12	0	0	1	13	0	2
1.250	0	0	0	0	0	0	3
1.500	12	0	0	(1)	11	0	4
2.000	10	0	3	0	7	0	5
3.000	1	0	0	0	1	0	6
4.000	3	0	0	1	4	0	7
6.000	1	0	1	0	0	0	8
Total:	663	24	57	1	631	53	

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	510	53	4	5	0	23	595	1
1.000	1	7	1	2	0	2	13	2
1.250	0	0	0	0	0	0	0	3
1.500	1	6	2	2	0	0	11	4
2.000	0	2	2	2	0	1	7	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	2	2	0	0	4	7
6.000	0	0	0	0	0	0	0	8
Total:	512	68	11	14	0	26	631	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	125	2			127	2
Total Fire Hydrants	125	2	0	0	127	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	250
Number of distribution system valves end of year:	159
Number of distribution valves operated during year:	71

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

WATER OPERATION & MAINTENANCE EXPENSES (631) - THE UTILITY USED LESS CHEMICALS IN 2004.

WATER OPERATION & MAINTENANCE EXPENSES (650) - THE UTILITY PAINTED THE WATER RESERVOIR IN 2004.

OUTSIDE SERVICES EMPLOYED (923) - THE DECREASE IS DUE TO IN 2003 THE VILLAGE HAD EXPENSES FROM THE PROCESS OF RAISING WATER RATES.

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.

THE MAINS ADDED IN 2004 WERE FINANCED BY THE UTILITY.

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 ADDITIONS TO WATER SERVICES WERE BOTH FINANCED BY CUSTOMERS AND BY THE UTILITY.

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

PER DENNIS STERNER THE DIRECTOR OF PUBLIC WORKS THE UTILITY DOES NOT HAVE ANY SERVICES THAT WERE NOT IN USE AT THE END OF THE YEAR.

Meters (Page W-19)

Explain all reported adjustments.

ADJUSTMENTS WERE MADE TO CORRECTLY REPORT THE AMOUNT OF METERS OWNED BY THE UTILITY.

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

IT IS THE POLICY OF THE UTILITY FOR 1" METERS OR SMALLER TO BE TESTED EVERY 10 YEARS OR REPLACED EVERY 20 YEARS. ALTHOUGH THEY FELL BEHIND THIS YEAR IT WILL BE INCREASED GOING FORWARD.

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 STATION METERS ARE CHECKED FOR ACCURACY EVERY TWO YEARS.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,186,807	1,995,164	1
Total Sales of Electricity	2,186,807	1,995,164	
Other Operating Revenues			
Forfeited Discounts (450)	3,892	3,784	2
Miscellaneous Service Revenues (451)	15,364	4,706	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	4,117	4,117	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	23,373	12,607	
Total Operating Revenues	2,210,180	2,007,771	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,595,988	1,391,181	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	57,183	77,970	11
Customer Accounts Expenses (901-904)	17,913	28,199	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	94,197	111,693	14
Total Operation and Maintenance Expenses	1,765,281	1,609,043	
Other Expenses			
Depreciation Expense (403)	80,531	84,776	15
Amortization Expense (404-407)	80,700	80,700	16
Taxes (408)	68,611	60,031	17
Total Other Expenses	229,842	225,507	
Total Operating Expenses	1,995,123	1,834,550	
NET OPERATING INCOME	215,057	173,221	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,892	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,892	
Miscellaneous Service Revenues (451):		
RECONNECTS	1,444	3
TRENCHING FOR CENTURYTEL & MEDIACOM	7,023	4
MISCELLANEOUS	6,897	5
Total Miscellaneous Service Revenues (451)	15,364	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	4,117	7
Total Rent from Electric Property (454)	4,117	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		9
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,595,988	1,391,181	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	1,595,988	1,391,181	
Total Power Production Expenses	1,595,988	1,391,181	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	19,560	17,400	20
Line and Station Labor (561)	3,097	4,223	21
Line and Station Supplies and Expenses (562)	0	0	22
Street Lighting and Signal System Expenses (565)	965	0	23
Meter Expenses (566)	0	856	24
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	12,769	19,211	26
Maintenance of Structures and Equipment (571)	0	0	27
Maintenance of Lines (572)	11,179	19,941	28
Maintenance of Line Transformers (573)	3,139	8,727	29
Maintenance of Street Lighting and Signal Systems (574)	3,905	5,147	30
Maintenance of Meters (575)	2,569	2,430	31
Maintenance of Miscellaneous Distribution Plant (576)	0	35	32
Total Distribution Expenses	57,183	77,970	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,529	7,703	33
Accounting and Collecting Labor (902)	7,951	7,575	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)	4,433	12,921	36
Total Customer Accounts Expenses	17,913	28,199	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,221	5,864	38
Office Supplies and Expenses (921)	8,047	16,946	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	4,921	11,952	41
Property Insurance (924)	3,207	2,727	42
Injuries and Damages (925)	9,869	7,226	43
Employee Pensions and Benefits (926)	44,187	49,264	44
Regulatory Commission Expenses (928)	0	465	45
Miscellaneous General Expenses (930)	17,608	15,897	46
Transportation Expenses (933)	137	455	47
Maintenance of General Plant (935)		897	48
Total Administrative and General Expenses	94,197	111,693	
 Total Operation and Maintenance Expenses	 1,765,281	 1,609,043	

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		53,555	46,261	1
Social Security		6,995	8,403	2
Wisconsin Gross Receipts Tax		5,692	3,352	3
PSC Remainder Assessment		2,369	2,015	4
Other (specify): NONE			0	5
Total tax expense		68,611	60,031	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.272664				3
County tax rate	mills		5.779457				4
Local tax rate	mills		15.043422				5
School tax rate	mills		13.757125				6
Voc. school tax rate	mills		2.532799				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		37.385467				10
Less: state credit	mills		1.851031				11
Net tax rate	mills		35.534436				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		15.043422				14
Combined School Tax Rate	mills		16.289924				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		31.333346				17
Total Tax Rate	mills		37.385467				18
Ratio of Local and School Tax to Total	dec.		0.838116				19
Total tax net of state credit	mills		35.534436				20
Net Local and School Tax Rate	mills		29.781968				21
Utility Plant, Jan. 1	\$	2,566,673	2,566,673				22
Materials & Supplies	\$	42,370	42,370				23
Subtotal	\$	2,609,043	2,609,043				24
Less: Plant Outside Limits	\$	157,462	157,462				25
Taxable Assets	\$	2,451,581	2,451,581				26
Assessment Ratio	dec.		0.733507				27
Assessed Value	\$	1,798,252	1,798,252				28
Net Local & School Rate	mills		29.781968				29
Tax Equiv. Computed for Current Year	\$	53,555	53,555				30
Tax Equivalent per 1994 PSC Report	\$	40,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	53,555					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	1,300		11
Structures and Improvements (331)	1,519		12
Reservoirs, Dams and Waterways (332)	14,212		13
Water Wheels, Turbines and Generators (333)	14,675		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	31,706	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	893		18
Structures and Improvements (341)	23,565		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	24,458	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			1,300 11
Structures and Improvements (331)			1,519 12
Reservoirs, Dams and Waterways (332)			14,212 13
Water Wheels, Turbines and Generators (333)			14,675 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	31,706
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			893 18
Structures and Improvements (341)			23,565 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	24,458

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,105		34
Structures and Improvements (361)	19,142	2,326	35
Station Equipment (362)	620,111		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	81,843	2,409	38
Overhead Conductors and Devices (365)	267,310	1,145	39
Underground Conduit (366)	7,788		40
Underground Conductors and Devices (367)	398,266	7,616	41
Line Transformers (368)	363,001	8,875	42
Services (369)	60,379	7,724	43
Meters (370)	81,565	933	44
Installations on Customers' Premises (371)	2,285		45
Leased Property on Customers' Premises (372)	9,656		46
Street Lighting and Signal Systems (373)	61,535	302	47
Total Distribution Plant	1,973,986	31,330	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	17,973		50
Computer Equipment (391.1)	6,498		51
Transportation Equipment (392)	210,271		52
Stores Equipment (393)	1,562		53
Tools, Shop and Garage Equipment (394)	14,024		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,105 34
Structures and Improvements (361)			21,468 35
Station Equipment (362)			620,111 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	450		83,802 38
Overhead Conductors and Devices (365)			268,455 39
Underground Conduit (366)			7,788 40
Underground Conductors and Devices (367)			405,882 41
Line Transformers (368)			371,876 42
Services (369)	300		67,803 43
Meters (370)	60		82,438 44
Installations on Customers' Premises (371)			2,285 45
Leased Property on Customers' Premises (372)			9,656 46
Street Lighting and Signal Systems (373)			61,837 47
Total Distribution Plant	810	0	2,004,506
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			17,973 50
Computer Equipment (391.1)			6,498 51
Transportation Equipment (392)			210,271 52
Stores Equipment (393)			1,562 53
Tools, Shop and Garage Equipment (394)			14,024 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	495		55
Power Operated Equipment (396)	3,396	55,033	56
Communication Equipment (397)	2,742		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	256,961	55,033	
Total utility plant in service directly assignable	2,287,111	86,363	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	2,287,111	86,363	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			495 55
Power Operated Equipment (396)			58,429 56
Communication Equipment (397)			2,742 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	311,994
Total utility plant in service directly assignable	810	0	2,372,664
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	810	0	2,372,664

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	97,889		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	4,763		38
Overhead Conductors and Devices (365)	9,935		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	9,876	28,807	41
Line Transformers (368)	61,300		42
Services (369)	94,060		43
Meters (370)	1,739		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	279,562	28,807	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			97,889 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			4,763 38
Overhead Conductors and Devices (365)			9,935 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			38,683 41
Line Transformers (368)			61,300 42
Services (369)			94,060 43
Meters (370)			1,739 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	308,369
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	279,562	28,807	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	279,562	28,807	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	308,369
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	308,369

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	7	3
Total	7	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	8	7
Nonfarm	257	8
Total	265	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	265	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,254	Thursday	01/29/2004	09:00	2,993	1
February	02	5,992	Monday	02/16/2004	09:00	2,856	2
March	03	5,936	Thursday	03/18/2004	12:00	3,043	3
April	04	5,702	Tuesday	04/20/2004	12:00	2,891	4
May	05	5,536	Monday	05/03/2004	09:00	2,804	5
June	06	6,347	Tuesday	06/08/2004	12:00	2,936	6
July	07	6,469	Tuesday	07/13/2004	12:00	3,039	7
August	08	6,176	Tuesday	08/03/2004	14:00	2,915	8
September	09	6,217	Thursday	09/02/2004	15:00	2,881	9
October	10	5,731	Monday	10/25/2004	14:00	2,718	10
November	11	6,177	Monday	11/29/2004	12:00	2,809	11
December	12	6,343	Thursday	12/23/2004	10:00	3,067	12
Total		72,880				34,952	

System Name WPPI

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

Type of Reading	Supplier
60 minutes integrated	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	34,948	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	34,948	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	33,487	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	33,487	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	1,461	27
Total Energy Losses	1,461	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.1805%	29
Total Disposition of Energy	34,948	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
YARD LIGHTS	MS-3	71	50	1
RESIDENTIAL	RG-1	921	6,829	2
Total Sales for Residential Sales		992	6,879	
Commercial & Industrial				
SMALL POWER	CP-1	9	2,628	3
LARGE POWER	CP-2	4	6,301	4
INDUSTRIAL POWER	CP-3	1	14,156	5
PUMPING	CP-3	1	80	6
DISPOSAL AND LIFT STATIONS	GS-1	10	46	7
GENERAL SERVICE	GS-1	171	3,238	8
Total Sales for Commercial & Industrial		196	26,449	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	159	9
Total Sales for Public Street & Highway Lighting		1	159	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,189	33,487	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		8,090	7	8,097	1
		505,393	22,073	527,466	2
0	0	513,483	22,080	535,563	
9,189		169,148	9,013	178,161	3
19,619		382,487	20,788	403,275	4
33,838		741,967	47,320	789,287	5
		5,448	305	5,753	6
		3,544	154	3,698	7
		228,989	10,443	239,432	8
62,646	0	1,531,583	88,023	1,619,606	
		31,091	547	31,638	9
0	0	31,091	547	31,638	
				0	10
0	0	0	0	0	
62,646	0	2,076,157	110,650	2,186,807	

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	MAIN SUBSTATION		SCOT SUBSTATION		1
Point of Delivery	SUB 1		SUB 2		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	69KV		69KV		4
Point of Metering	SUBSTATION		SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	42,972		29,908		6
Average load factor	65.7357%		65.6855%		7
Total Cost of Purchased Power	937,082		658,905		8
Average cost per kWh	0.0454		0.0459		9
On-Peak Hours (if applicable)	10608		7165		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	933	949	538	573	12
February	855	857	561	584	13
March	920	816	648	660	14
April	844	747	644	657	15
May	768	823	555	659	16
June	911	788	596	641	17
July	918	894	618	610	18
August	907	818	603	588	19
September	877	816	591	598	20
October	808	784	593	533	21
November	868	822	588	533	22
December	999	899	630	540	23
Total kWh (000)	10,608	10,013	7,165	7,176	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	MUSCODA				1
Unit Identification	1				2
Type of Generation	HYDRO				3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O				14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					17
February					18
March					19
April					20
May					21
June					22
July					23
August					24
September					25
October					26
November					27
December					28
Total kWh (000)	0				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)
NONE							
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	INDUSTRIAL	MUSCODA				1
Voltage--High Side	69,000	69,000				2
Voltage--Low Side	2,400	2,400				3
Num. Main Transformers in Operation	1	2				4
Total Capacity of Transformers in kVA	3,750	10,000				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	4,116	3,150				7
Dt and Hr of Such Maximum Demand	07/13/2004 15:00	12/21/2004 21:00				8 9
Kwh Output	20,621	14,341				10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)		
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
Kwh Output						31

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	1,281	537	29,678	1
Acquired during year	2	12	440	2
Total	1,283	549	30,118	3
Retired during year	3			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,280	549	30,118	6
Number end of year accounted for as follows:				7
In customers' use	1,153	500	27,427	8
In utility's use	9	7	165	9
				10
Locked meters on customers' premises	75			11
In stock	43	42	2,526	12
Total end of year	1,280	549	30,118	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	168	67,200	1
Sodium Vapor	150	30	18,000	2
Sodium Vapor	250	74	74,000	3
Total		272	159,200	
Ornamental				
NONE				4
Total		0	0	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

General footnotes

DISTRIBUTION EXPENSES (560-576) DECREASED FROM 77,970 IN 2003 TO 57,183 IN 2004.

CUSTOMER ACCOUNTS EXPENSES (901-904) DECREASED FROM 28,199 IN 2003 TO 17,913 IN 2004.

ADMINISTRATIVE AND GENERAL EXPENSES (920-935) DECREASED FROM 111,693 IN 2003 TO 94,197 IN 2004.

Electric Operation & Maintenance Expenses (Page E-03)

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

MISCELLANEOUS DISTRIBUTION EXPENSES (569) - THE WAGES PAID FOR MISCELLANEOUS DISTRIBUTION MAINTENANCE WAS LESS IN 2004.

ELECTRIC OPERATION & MAINTENANCE EXPENSES (572) - THE MAINTENANCE OF OVERHEAD AND UNDERGROUND LINES WAS LESS IN 2004.

MAINTENANCE OF LINE TRANSFORMERS (573) - THE DECREASE IS A RESULT OF MORE MAINTENANCE OF LINE TRANSFORMERS IN 2003.

UNCOLLECTIBLE ACCOUNTS (904) - THE DECREASE IS DUE TO THE UTILITY CLEANING UP THE ACCOUNTS RECEIVABLE BY WRITING OFF AMOUNTS THAT HAD BEEN ON THE BOOKS FOR SOME TIME.

OUTSIDE SERVICES EMPLOYED (923) - THE DECREASE IS DUE TO THE UTILITY USING ENGINEERS MORE IN 2003 FOR VARIOUS PROJECTS.

OFFICE SUPPLIES AND EXPENSE (921) - THE DECREASE IS DUE TO THE UTILITY LOWERING ITS POSTAGE AND COMPUTER SUPPORT EXPENSES IN 2004.

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

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

THE UTILITY PURCHASED A VERMEER TRENCHER.

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

General footnotes

THE SINGLE CP-3 CUSTOMER'S CONSUMPTION IN 2004 OF 14,155,684 KWH WAS A SIGNIFICANT INCREASE OVER 2003 CONSUMPTION OF 11,338,347 KWH. WHICH IN TURN INCREASE REVENUES OVER \$150,000.