



3014 (02-02-05)

ANNUAL REPORT

OF

Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Principal Office: 232 WEST PLEASANT STREET
P.O. BOX 218
NEW LISBON, WI 53950

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: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Utility Address: 232 WEST PLEASANT STREET

P.O. BOX 218

NEW LISBON, WI 53950

When was utility organized? 1/10/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JENNI WILHORN

Title:

Office Address:

232 WEST PLEASANT STREET

NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address: nlutil@mwt.com

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

Name: JODI DOBSON

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

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

Name: DAN KALLIES

Title: UTILITY COMMISSION CHAIRPERSON

Office Address:

232 WEST PLEASANT STREET

NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address:

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

Date of most recent audit report: 1/13/2005

Period covered by most recent audit: 2004

Names and titles of utility management including manager or superintendent:

Name: BOB YARROCH

Title: DEPARTMENT HEAD - WATER

Office Address:

232 WEST PLEASANT STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address:

Name: DARIN ROBISON

Title: DEPARTMENT HEAD - ELECTRIC

Office Address:

232 WEST PLEASANT STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- MR PAUL BARNES, COMMISSION MEMBER
- MR ROY GRANGER, COMMISSION MEMBER
- MR DAN KALLIES, CHAIRMAN
- MR MICKEY KRAISS, COMMISSION MEMBER
- MR MARK RUDIG, VICE-CHAIRMAN

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

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)	1,685,924	1,592,607	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,027,067	990,599	2
Depreciation Expense (403)	196,430	194,058	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	173,267	172,320	5
Total Operating Expenses	1,396,764	1,356,977	
Net Operating Income	289,160	235,630	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	289,160	235,630	
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)	103,043	57,102	10
Miscellaneous Nonoperating Income (421)	4,800	503,169	11
Total Other Income	107,843	560,271	
Total Income	397,003	795,901	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,548)	0	12
Other Income Deductions (426)	30,792	30,694	13
Total Miscellaneous Income Deductions	6,244	30,694	
Income Before Interest Charges	390,759	765,207	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	144,673	134,389	14
Amortization of Debt Discount and Expense (428)	4,685	17,227	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	149,358	151,616	
Net Income	241,401	613,591	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,953,535	1,282,673	20
Balance Transferred from Income (433)	241,401	613,591	21
Miscellaneous Credits to Surplus (434)	0	1,057,271	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,194,936	2,953,535	

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	1,685,924		1,685,924	1
Total (Acct. 400):	1,685,924	0	1,685,924	
Operation and Maintenance Expense (401-402):				
Derived	1,027,067		1,027,067	2
Total (Acct. 401-402):	1,027,067	0	1,027,067	
Depreciation Expense (403):				
Derived	196,430		196,430	3
Total (Acct. 403):	196,430	0	196,430	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	173,267		173,267	5
Total (Acct. 408):	173,267	0	173,267	
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:	289,160	0	289,160	
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	
Interest and Dividend Income (419):				
INVESTMENT INCOME	39,044	0	39,044	11

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 CHARGED TO CONSTRUCTION	63,999	0	63,999 12
Total (Acct. 419):	103,043	0	103,043
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	1,500	1,500 13
Contributed Plant - Electric	[REDACTED]		0 14
MISCELLANEOUS OPERATING INCOME	3,300	0	3,300 15
Total (Acct. 421):	3,300	1,500	4,800
TOTAL OTHER INCOME:	106,343	1,500	107,843
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(24,548)	[REDACTED]	(24,548) 16
NONE	0	0	0 17
Total (Acct. 425):	(24,548)	0	(24,548)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	12,738	12,738 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	18,054	18,054 19
NONE	0	0	0 20
Total (Acct. 426):	0	30,792	30,792
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,548)	30,792	6,244
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	144,673	[REDACTED]	144,673 21
Total (Acct. 427):	144,673	0	144,673
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	4,685	[REDACTED]	4,685 22
Total (Acct. 428):	4,685	0	4,685
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 24
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 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	149,358	0	149,358
NET INCOME:	270,693	(29,292)	241,401
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,423,958	1,529,577	2,953,535 27
Total (Acct. 216):	1,423,958	1,529,577	2,953,535
Balance Transferred from Income (433):			
Derived	270,693	(29,292)	241,401 28
Total (Acct. 433):	270,693	(29,292)	241,401
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,694,651	1,500,285	3,194,936

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	299,911	1,386,013	0	0	1,685,924	1
Less: interdepartmental sales	0	49,480	0	0	49,480	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	23	128			151	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	299,888	1,336,405	0	0	1,636,293	

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	43,498		43,498	1
Electric operating expenses	139,210		139,210	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	19,714		19,714	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	202,422	0	202,422	

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	1.5	1
Electric	4	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)	9,037,965	7,440,448	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,397,938	3,665,841	2
Net Utility Plant	5,640,027	3,774,607	
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)	25,285	31,182	6
Special Funds (125)	977,834	1,261,745	7
Total Other Property and Investments	1,003,119	1,292,927	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	684,862	1,056,533	8
Temporary Cash Investments (132)	10,215	65,230	9
Notes Receivable (141)	11,226	10,116	10
Customer Accounts Receivable (142)	173,150	165,652	11
Other Accounts Receivable (143)	6,895	6,972	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	224,588	211,878	14
Materials and Supplies (150)	74,973	77,558	15
Prepayments (165)	2,664	2,644	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	1,188,573	1,596,583	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	70,518	75,203	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	654	36,951	20
Total Deferred Debits	71,172	112,154	
Total Assets and Other Debits	7,902,891	6,776,271	

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)	373,974	373,974	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,194,936	2,953,535	23
Total Proprietary Capital	3,568,910	3,327,509	
LONG-TERM DEBT			
Bonds (221)	3,016,800	3,126,450	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	179,914	190,000	26
Total Long-Term Debt	3,196,714	3,316,450	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	631,331	92,337	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	17,900	18,300	32
Other Current and Accrued Liabilities (238)	20,910	19,780	33
Total Current and Accrued Liabilities	670,141	130,417	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	467,126	1,895	36
Total Deferred Credits	467,126	1,895	
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	7,902,891	6,776,271	

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	2,849,422	0	0	4,591,026	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)	1,673,932	0	0	4,102,719	2
Utility Plant in Service - Contributed Plant (101.2)	1,042,529	0	0	511,321	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)	114,260				8
Construction Work in Progress (107)	520,925			1,072,279	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,351,646	0	0	5,686,319	
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)	393,249	0	0	2,452,245	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	242,281	0	0	310,163	13
Total Accumulated Provision	635,530	0	0	2,762,408	
Net Utility Plant	2,716,116	0	0	2,923,911	

**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)	577,676	2,566,513			3,144,189	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,279	160,151			196,430	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,242				2,242	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	38,521	160,151	0	0	198,672	16
Debits during year						17
Book cost of plant retired	6,065	344			6,409	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	216,883	274,075			490,958	21
					0	22
					0	23
					0	24
Total debits	222,948	274,419	0	0	497,367	25
Balance end of year (110.1)	393,249	2,452,245	0	0	2,845,494	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)	229,543	292,109			521,652	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,738	18,054			30,792	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	12,738	18,054	0	0	30,792	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)	242,281	310,163	0	0	552,444	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	2,627				2,627	10,830	1
Other	569		66,365		66,934	61,316	2
Total Electric Utility					69,561	72,146	

Account	Total End of Year	Amount Prior Year	
Electric utility total	69,561	72,146	1
Water utility	5,412	5,412	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	74,973	77,558	

**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)				
1999 BONDS WATER	1,619	428	12,271	1
2003 GO REFUNDING BONDS WATER	125	428	2,375	2
2003 REVENUE BONDS ELECTRIC	2,941	428	55,872	3
Total			70,518	
Unamortized premium on debt (251)				
NONE				4
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	373,974	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>373,974</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)	
1999 REVENUE BONDS WATER	03/03/1999	05/01/2019	4.45%	1,181,800	1
2003 REVENUE BONDS ELECTRIC	08/01/2003	06/01/2023	4.13%	1,835,000	2
Total Bonds (Account 221):				3,016,800	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2003 GENERAL OBLIGATION DEBT- WATER	07/01/2003	07/01/2018	3.52%	179,914	1
Total for Account 224				179,914	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	62,806	2
Charged electric department expense	110,461	3
Charged sewer department expense	747	4
Other (explain):		
NONE		5
Total Accruals and other credits	174,014	
Taxes paid during year:		
County, state and local taxes	157,329	6
Social Security taxes	14,751	7
PSC Remainder Assessment	1,934	8
Other (explain):		
NONE		9
Total payments and other debits	174,014	
Balance end of year	0	

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)					
REV BONDS WATER-1999	9,500	56,023	56,323	9,200	1
GO REFUNDING BONDS WATER-2003	2,100	9,631	9,531	2,200	2
REV BONDS ELECTRIC-2003	6,700	79,019	79,219	6,500	3
Subtotal	18,300	144,673	145,073	17,900	
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	18,300	144,673	145,073	17,900	

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- WATER	25,285	2
Total (Acct. 124):	25,285	
Special Funds (125):		
BOND REDEMPTION FUND- WATER	34,200	3
BOND RESERVE FUND- WATER	116,742	4
CONSTRUCTION ACCOUNT- WATER	24,940	5
DEPRECIATION ACCOUNT- WATER	30,199	6
BOND SINKING FUND- ELECTRIC	213,929	7
REDEMPTION ACCOUNT- ELECTRIC	2,489	8
CONSTRUCTION ACCOUNT- ELECTRIC	555,335	9
Total (Acct. 125):	977,834	
Notes Receivable (141):		
INTEREST RECEIVABLE - ELECTRIC	7,626	10
INTEREST RECEIVABLE -WATER	3,600	11
Total (Acct. 141):	11,226	
Customer Accounts Receivable (142):		
Water	20,737	12
Electric	152,413	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	173,150	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE- WATER	289	18
MISCELLANEOUS ACCOUNTS RECEIVABLE- ELECTRIC	6,606	19
Total (Acct. 143):	6,895	
Receivables from Municipality (145):		
ELECTRIC RECEIVABLE FROM TIF #11	139,332	20
WATER RECEIVABLE FROM TIF #11	85,256	21
Total (Acct. 145):	224,588	

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)	
Prepayments (165):		
PREPAID INSURANCE	2,664	22
Total (Acct. 165):	2,664	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	654	24
Total (Acct. 183):	654	
Payables to Municipality (233):		
NONE	0	25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	466,410	26
PUBLIC BENEFITS	716	27
Total (Acct. 253):	467,126	

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)	1,588,185	4,074,261	0	0	5,662,446	1
Materials and Supplies	5,412	70,853	0	0	76,265	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	485,462	2,509,379	0	0	2,994,841	4
Customer Advances for Construction					0	5
Regulatory Liability	103,019	130,185	0	0	233,204	6
NONE					0	7
Average Net Rate Base	1,005,116	1,505,550	0	0	2,510,666	
Net Operating Income	95,886	193,274	0	0	289,160	8
Net Operating Income as a percent of						
Average Net Rate Base	9.54%	12.84%	N/A	N/A	11.52%	

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	216,883	274,075	0	0	490,958	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	10,844	13,704			24,548	4
Other (specify): NONE					0	5
Balance End of Year	206,039	260,371	0	0	466,410	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

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

The accrued interest for the 2003 General Obligation debt should be shown on this schedule in Account 224 - Other long-term debt in the amount of \$2,200.

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

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

Account 183- This consists of preliminary engineering for generation upgrades anticipated in 2005.

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.

Account 143 Electric - This balance is made up of the prior years balance of other immaterial invoices.

Account 145- As of 12/31/04 TIF #11 owes the water and electric utility \$80,433 and \$131,445, respectively.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

New Lisbon Municipal Electric and Water Utility
New Lisbon, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the New Lisbon Municipal Electric and Water Utility, an enterprise fund of the City of New Lisbon as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying 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 supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin
January 13, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	298,176	271,636	1
Total Sales of Water	298,176	271,636	
Other Operating Revenues			
Forfeited Discounts (470)	573	533	2
Miscellaneous Service Revenues (471)	162	74,525	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,000	1,448	6
Total Other Operating Revenues	1,735	76,506	
Total Operating Revenues	299,911	348,142	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	6,718	7,235	7
Pumping Expenses (620-625)	18,488	15,557	8
Water Treatment Expenses (630-635)	8,129	9,562	9
Transmission and Distribution Expenses (640-655)	7,966	13,453	10
Customer Accounts Expenses (901-904)	27,323	37,991	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	36,316	39,735	13
Total Operation and Maintenance Expenses	104,940	123,533	
Other Operating Expenses			
Depreciation Expense (403)	36,279	34,174	14
Amortization Expense (404-407)		0	15
Taxes (408)	62,806	58,887	16
Total Other Operating Expenses	99,085	93,061	
Total Operating Expenses	204,025	216,594	
NET OPERATING INCOME	95,886	131,548	

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	452	17,986	88,727	4
Commercial	94	42,498	93,169	5
Industrial				6
Total Metered Sales to General Customers (461)	546	60,484	181,896	
Private Fire Protection Service (462)	10		12,276	7
Public Fire Protection Service (463)	2		94,595	8
Other Sales to Public Authorities (464)	17	1,957	9,409	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	575	62,441	298,176	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	94,595	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)	94,595	
Forfeited Discounts (470):		
Customer late payment charges	573	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	573	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUE	162	7
Total Miscellaneous Service Revenues (471)	162	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,000	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,000	

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)	6,718	7,235	4
Total Source of Supply Expenses	6,718	7,235	
PUMPING EXPENSES			
Operation Labor (620)	8,978	6,798	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	6,935	4,803	7
Operation Supplies and Expenses (623)	2,575	3,956	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	18,488	15,557	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,163	461	10
Chemicals (631)	6,966	9,101	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	8,129	9,562	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)		113	16
Maintenance of Mains (651)	2,475	5,521	17
Maintenance of Services (652)	2,700	3,352	18
Maintenance of Meters (653)	2,791	3,558	19
Maintenance of Hydrants (654)		909	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	7,966	13,453	

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)	1,226	1,336	22
Accounting and Collecting Labor (902)	20,360	23,848	23
Supplies and Expenses (903)	5,714	12,825	24
Uncollectible Accounts (904)	23	(18)	25
Total Customer Accounts Expenses	27,323	37,991	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	739	620	27
Office Supplies and Expenses (921)	2,878	2,808	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,723	8,541	30
Property Insurance (924)	4,258	4,623	31
Injuries and Damages (925)	1,737	923	32
Employee Pensions and Benefits (926)	20,674	21,443	33
Regulatory Commission Expenses (928)		318	34
Miscellaneous General Expenses (930)	307	459	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	36,316	39,735	
Total Operation and Maintenance Expenses	104,940	123,533	

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		59,743	56,041	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		747	754	2
Net property tax equivalent		58,996	55,287	
Social Security		3,387	3,366	3
PSC Remainder Assessment		423	234	4
Other (specify): NONE			0	5
Total tax expense		62,806	58,887	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217330				3
County tax rate	mills		6.693790				4
Local tax rate	mills		9.534830				5
School tax rate	mills		11.668660				6
Voc. school tax rate	mills		2.362480				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.477090				10
Less: state credit	mills		1.237690				11
Net tax rate	mills		29.239400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.534830				14
Combined School Tax Rate	mills		14.031140				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.565970				17
Total Tax Rate	mills		30.477090				18
Ratio of Local and School Tax to Total	dec.		0.773236				19
Total tax net of state credit	mills		29.239400				20
Net Local and School Tax Rate	mills		22.608944				21
Utility Plant, Jan. 1	\$	2,849,422	2,849,422				22
Materials & Supplies	\$	5,412	5,412				23
Subtotal	\$	2,854,834	2,854,834				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,854,834	2,854,834				26
Assessment Ratio	dec.		0.925600				27
Assessed Value	\$	2,642,434	2,642,434				28
Net Local & School Rate	mills		22.608944				29
Tax Equiv. Computed for Current Year	\$	59,743	59,743				30
Tax Equivalent per 1994 PSC Report	\$	56,041					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	59,743					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	110,796	1,777	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	110,796	1,777	
PUMPING PLANT			
Land and Land Rights (320)	2,807		12
Structures and Improvements (321)	59,440		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,653		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	128,900	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	81		23
Total Water Treatment Plant	81	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			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)			112,573 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	112,573
PUMPING PLANT			
Land and Land Rights (320)			2,807 12
Structures and Improvements (321)			59,440 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			66,653 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	128,900
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			81 23
Total Water Treatment Plant	0	0	81

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)	125		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	454,764	1,027	26
Transmission and Distribution Mains (343)	593,574	140,077	27
Fire Mains (344)	0		28
Services (345)	33,283	12,803	29
Meters (346)	71,377	7,363	30
Hydrants (348)	66,575	14,512	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,219,698	175,782	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	300		35
Computer Equipment (391.1)	16,412		36
Transportation Equipment (392)	24,581		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	1,161		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	509		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	42,963	0	
Total utility plant in service directly assignable	1,502,438	177,559	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,502,438	177,559	

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)			125 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			455,791 26
Transmission and Distribution Mains (343)	2,740		730,911 27
Fire Mains (344)			0 28
Services (345)	1,600		44,486 29
Meters (346)	725		78,015 30
Hydrants (348)	1,000		80,087 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,065	0	1,389,415
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			300 35
Computer Equipment (391.1)			16,412 36
Transportation Equipment (392)			24,581 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			1,161 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			509 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	42,963
Total utility plant in service directly assignable	6,065	0	1,673,932
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,065	0	1,673,932

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	888,546		27
Fire Mains (344)	0		28
Services (345)	52,824	1,500	29
Meters (346)	0		30
Hydrants (348)	99,659		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,041,029	1,500	
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	1,041,029	1,500	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,041,029	1,500	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			888,546 27
Fire Mains (344)			0 28
Services (345)			54,324 29
Meters (346)			0 30
Hydrants (348)			99,659 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,042,529
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	1,042,529
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,042,529

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			3,802	3,802	1
February			3,252	3,252	2
March			3,576	3,576	3
April			4,174	4,174	4
May			5,580	5,580	5
June			6,355	6,355	6
July			7,412	7,412	7
August			7,012	7,012	8
September			7,337	7,337	9
October			8,223	8,223	10
November			6,602	6,602	11
December			6,865	6,865	12
Total annual pumpage	0	0	70,190	70,190	
Less: Water sold				62,441	13
Volume pumped but not sold				7,749	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				7,749	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				385	23
Date of maximum: 10/15/2004					24
Cause of maximum:					25
Tower overflow caused by control malfunction.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				34	26
Date of minimum: 2/3/2004					27
Total KWH used for pumping for the year				91,470	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
12&16 WEST	3	170	12	150,000	Yes	1
ORANGE ROAD	5	75	24	150,000	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	3	5		1
Location	12 & 16 WEST	ORANGE ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE		5
Year Installed	1952	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	325		8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR		10
Year Installed	1952	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	40		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	CADWELL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	582	0	260	0	322	1
M	D	3.000	200	0	0	0	200	2
M	D	4.000	1,368	0	0	0	1,368	3
A	D	6.000	5,887	0	0	0	5,887	4
M	D	6.000	21,512	524	0	0	22,036	5
P	D	6.000	2,052	0	0	0	2,052	6
M	D	8.000	11,294	54	120	0	11,228	7
P	D	8.000	6,601	0	0	0	6,601	8
M	D	10.000	8,932	3,418	126	0	12,224	9
P	D	10.000	6,708	0	0	0	6,708	10
M	D	16.000	3,967	0	0	0	3,967	11
P	D	16.000	220	0	0	0	220	12
Total Within Municipality			69,323	3,996	506	0	72,813	
Total Utility			69,323	3,996	506	0	72,813	

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	437	0	6	0	431		1
L	0.750	96	0	10	(2)	84		2
M	1.000	125	16	0	(16)	125		3
M	1.250	3	0	0	0	3		4
M	1.500	10	0	0	0	10		5
M	2.000	14	0	0	0	14		6
M	3.000	5	0	0	0	5		7
M	4.000	4	1	0	0	5		8
M	6.000	6	1	0	0	7		9
M	8.000	1	0	0	0	1		10
M	10.000	1	0	0	0	1		11
M	12.000	1	0	0	0	1		12
Total Utility		703	18	16	(18)	687	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	538	18	20	0	536	25	1
0.750	11	0	1	0	10	0	2
1.000	12	0	0	0	12	0	3
1.250	1	0	0	0	1	0	4
1.500	5	0	0	0	5	0	5
2.000	12	3	1	0	14	3	6
3.000	7	1	3	0	5	1	7
4.000	0	0	0	0	0	0	8
6.000	1	0	0	0	1	0	9
Total:	587	22	25	0	584	29	

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	453	66	0	0	9	8	536	1
0.750	1	6	0	0	3	0	10	2
1.000	0	8	0	0	3	1	12	3
1.250	0	1	0	0	0	0	1	4
1.500	0	4	0	0	1	0	5	5
2.000	0	10	0	0	4	0	14	6
3.000	0	4	0	0	1	0	5	7
4.000	0	0	0	0	0	0	0	8
6.000	0	1	0	0	0	0	1	9
Total:	454	100	0	0	21	9	584	

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	4			4	1
Within Municipality	103	4	1		106	2
Total Fire Hydrants	103	8	1	0	110	
Flushing Hydrants						
	12		1		11	3
Total Flushing Hydrants	12	0	1	0	11	

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

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	133
Number of distribution valves operated during year:	20

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.

Account 903- In 2003 the utility had a data conversion and additional software support for two different systems.

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.

Additions of mains were financed by the utility.

Water Services (Page W-18)

Explain all reported Adjustments.

The adjustments of 18 services was to correct count to actual.

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

Additions of services were financed by customers.

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

The utility will determine the exact number of services not in use by size for future reports.

Meters (Page W-19)

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

The utility is aware of the testing and replacement requirements. Meter records are maintained but the exact number tested or replaced each year varies.

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.

The utility will ensure all station meters are testing appropriately in the future.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,368,432	1,233,615	1
Total Sales of Electricity	1,368,432	1,233,615	
Other Operating Revenues			
Forfeited Discounts (450)	3,731	3,105	2
Miscellaneous Service Revenues (451)	3,646	2,921	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	9,888	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	316	4,824	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	17,581	10,850	
Total Operating Revenues	1,386,013	1,244,465	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	719,087	615,993	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	77,544	100,031	11
Customer Accounts Expenses (901-904)	27,722	39,767	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	97,774	111,275	14
Total Operation and Maintenance Expenses	922,127	867,066	
Other Expenses			
Depreciation Expense (403)	160,151	159,884	15
Amortization Expense (404-407)		0	16
Taxes (408)	110,461	113,433	17
Total Other Expenses	270,612	273,317	
Total Operating Expenses	1,192,739	1,140,383	
NET OPERATING INCOME	193,274	104,082	

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	3,731	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,731	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	3,646	3
Total Miscellaneous Service Revenues (451)	3,646	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL REVENUES	9,888	5
Total Rent from Electric Property (454)	9,888	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	316	7
Total Other Electric Revenues (456)	316	
Amortization of Construction Grants (457):		
NONE		8
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)	5,981	4,017	11
Fuel (539)	8,883	9,826	12
Operation Supplies and Expenses (540)	2,391	2,836	13
Maintenance of Other Power Production Plant (543)	64,887	59,060	14
Total Other Power Generation Expenses	82,142	75,739	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	636,945	540,254	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	636,945	540,254	
Total Power Production Expenses	719,087	615,993	
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)		0	20
Line and Station Labor (561)		0	21
Line and Station Supplies and Expenses (562)	8,325	8,298	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)		0	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	15,932	10,671	27
Maintenance of Lines (572)	35,017	61,017	28
Maintenance of Line Transformers (573)	3,516	5,620	29
Maintenance of Street Lighting and Signal Systems (574)	5,009	7,106	30
Maintenance of Meters (575)	9,745	7,319	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	77,544	100,031	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,500	1,909	33
Accounting and Collecting Labor (902)	20,360	23,848	34
Supplies and Expenses (903)	5,990	14,019	35
Uncollectible Accounts (904)	(128)	(9)	36
Total Customer Accounts Expenses	27,722	39,767	
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)	10,799	6,123	38
Office Supplies and Expenses (921)	5,301	5,251	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	8,107	24,587	41
Property Insurance (924)	11,392	13,586	42
Injuries and Damages (925)	3,705	2,769	43
Employee Pensions and Benefits (926)	56,266	55,387	44
Regulatory Commission Expenses (928)	(21)	60	45
Miscellaneous General Expenses (930)	2,225	3,512	46
Transportation Expenses (933)		0	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	97,774	111,275	
Total Operation and Maintenance Expenses	922,127	867,066	

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		97,586	99,336	1
Social Security		11,364	12,616	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment		1,511	1,481	4
Other (specify): NONE			0	5
Total tax expense		110,461	113,433	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		9.534800				5
School tax rate	mills		11.668700				6
Voc. school tax rate	mills		2.362500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.566000				10
Less: state credit	mills		0.957000				11
Net tax rate	mills		22.609000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.534800				14
Combined School Tax Rate	mills		14.031200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.566000				17
Total Tax Rate	mills		23.566000				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		22.609000				20
Net Local and School Tax Rate	mills		22.609000				21
Utility Plant, Jan. 1	\$	4,591,026	4,591,026				22
Materials & Supplies	\$	72,146	72,146				23
Subtotal	\$	4,663,172	4,663,172				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,663,172	4,663,172				26
Assessment Ratio	dec.		0.925600				27
Assessed Value	\$	4,316,232	4,316,232				28
Net Local & School Rate	mills		22.609000				29
Tax Equiv. Computed for Current Year	\$	97,586	97,586				30
Tax Equivalent per 1994 PSC Report	\$	54,471					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	97,586					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	130,284		18
Structures and Improvements (341)	49,133		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	665,212		21
Generators (344)	284,106		22
Accessory Electric Equipment (345)	8,360		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	1,137,095	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			130,284 18
Structures and Improvements (341)			49,133 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			665,212 21
Generators (344)			284,106 22
Accessory Electric Equipment (345)			8,360 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	1,137,095

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)	120		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,052,623		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	138,633	2,564	38
Overhead Conductors and Devices (365)	445,405	25,660	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	298,748		41
Line Transformers (368)	308,479	10,115	42
Services (369)	72,119	18,600	43
Meters (370)	75,473	245	44
Installations on Customers' Premises (371)	500		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	49,192	75	47
Total Distribution Plant	2,441,292	57,259	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	159,540		49
Office Furniture and Equipment (391)	35,523		50
Computer Equipment (391.1)	28,613		51
Transportation Equipment (392)	222,706		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	20,741		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)			120 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,052,623 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	229		140,968 38
Overhead Conductors and Devices (365)			471,065 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			298,748 41
Line Transformers (368)			318,594 42
Services (369)	15		90,704 43
Meters (370)	100		75,618 44
Installations on Customers' Premises (371)			500 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			49,267 47
Total Distribution Plant	344	0	2,498,207
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			159,540 49
Office Furniture and Equipment (391)			35,523 50
Computer Equipment (391.1)			28,613 51
Transportation Equipment (392)			222,706 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			20,741 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)	0		55
Power Operated Equipment (396)	294		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	467,417	0	
Total utility plant in service directly assignable	4,045,804	57,259	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	4,045,804	57,259	

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)			0 55
Power Operated Equipment (396)			294 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	467,417
Total utility plant in service directly assignable	344	0	4,102,719
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	344	0	4,102,719

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	49,511		38
Overhead Conductors and Devices (365)	122,793	1,121	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	139,773		41
Line Transformers (368)	96,243		42
Services (369)	101,880		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	510,200	1,121	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			49,511 38
Overhead Conductors and Devices (365)			123,914 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			139,773 41
Line Transformers (368)			96,243 42
Services (369)			101,880 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	511,321
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	510,200	1,121	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	510,200	1,121	

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	511,321
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	511,321

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)	19	1			20	1
7.2/12.5 kV (12kV)	1				1	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)					0	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	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,524	Thursday	01/15/2004	09:00	2,222	1
February	02	4,136	Wednesday	02/04/2004	09:00	2,043	2
March	03	3,887	Tuesday	03/30/2004	11:00	2,138	3
April	04	3,781	Tuesday	04/27/2004	11:00	1,953	4
May	05	4,186	Thursday	05/20/2004	11:00	2,040	5
June	06	4,760	Tuesday	06/08/2004	14:00	2,171	6
July	07	4,968	Tuesday	07/20/2004	14:00	2,363	7
August	08	4,878	Tuesday	08/03/2004	14:00	2,219	8
September	09	4,802	Thursday	09/02/2004	14:00	2,397	9
October	10	3,923	Tuesday	10/26/2004	09:00	2,123	10
November	11	3,994	Monday	11/08/2004	09:00	2,116	11
December	12	4,396	Tuesday	12/14/2004	08:00	2,404	12
Total		52,235				26,189	

System Name NEW LISBON

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

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	141	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	141	7
Purchases	26,194	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	26,335	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	24,304	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	24,304	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,031	27
Total Energy Losses	2,031	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.7122%	29
Total Disposition of Energy	26,335	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	657	5,018	1
Total Sales for Residential Sales		657	5,018	
Commercial & Industrial				
SMALL POWER	CP-1	19	6,388	2
LARGE POWER	CP-2	5	9,539	3
COMMERCIAL	GS-1	121	2,170	4
INTERDEPARTMENTAL	GS-1	29	1,000	5
Total Sales for Commercial & Industrial		174	19,097	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	189	6
Total Sales for Public Street & Highway Lighting		1	189	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		832	24,304	

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)	
		341,016	6,575	347,591	1
0	0	341,016	6,575	347,591	
17,399	21,588	301,588	7,867	309,455	2
24,207	26,234	470,024	10,894	480,918	3
	0	153,348	2,691	156,039	4
992	1,310	48,177	1,303	49,480	5
42,598	49,132	973,137	22,755	995,892	
		24,720	229	24,949	6
0	0	24,720	229	24,949	
				0	7
0	0	0	0	0	
42,598	49,132	1,338,873	29,559	1,368,432	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)	(c)			
Name of Vendor	DAIRYLAND			1	
Point of Delivery	NEW LISBON			2	
Type of Power Purchased (firm, dump, etc.)	NON-FIRM			3	
Voltage at Which Delivered	67,000			4	
Point of Metering	West Side Substation			5	
Total of 12 Monthly Maximum Demands -- kW	52,235			6	
Average load factor	68.6807%			7	
Total Cost of Purchased Power	636,946			8	
Average cost per kWh	0.0243			9	
On-Peak Hours (if applicable)				10	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,222				12
February	2,043				13
March	2,138				14
April	1,953				15
May	2,040				16
June	2,171				17
July	2,363				18
August	2,219				19
September	2,397				20
October	2,123				21
November	2,116				22
December	2,404				23
Total kWh (000)	26,189	0			24

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

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	141	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	17	10
Date of Such Maximum	7/1/2004	11
Number of Hours Generators Operated	8	12
Maximum Continuous or Dependable Capacity--kW	3,593	13
Is Plant Owned or Leased?		14
Total Production Expenses	82,142	15
Cost per kWh of Net Generation (\$)	583	16
Monthly Net Generation --- kWh (000):		
January	12	17
February	0	18
March	11	19
April	5	20
May	0	21
June	23	22
July	48	23
August	0	24
September	28	25
October	0	26
November	14	27
December	0	28
Total kWh (000)	141	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	252	32
Average Cost per Barrel of Oil Burned (\$)	32.5600	33
Specific Gravity		34
Average BTU per Gallon	6	35
Lubricating Oil Consumed--Gallons	120	36
Average Cost per Gallon (\$)	5.6700	37
kWh Net Generation per Gallon of Fuel Oil	20	38
kWh Net Generation per Gallon of Lubr. Oil	1175	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	GENERATOR			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	141			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	17			10
Date of Such Maximum	07/01/2004			11
Number of Hours Generators Operated	8			12
Maximum Continuous or Dependable Capacity--kW	3,593			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	82,142			15
Cost per kWh of Net Generation (\$)	582.5674			16
Monthly Net Generation --- kWh (000):				
January	12			17
February	0			18
March	11			19
April	5			20
May	0			21
June	23			22
July	48			23
August	0			24
September	28			25
October	0			26
November	14			27
December	0			28
Total kWh (000)	141			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	252			32
Average Cost per Barrel of Oil Burned (\$)	32.5600			33
Specific Gravity				34
Average BTU per Gallon	6			35
Lubricating Oil Consumed--Gallons	120			36
Average Cost per Gallon (\$)	5.6700			37
kWh Net Generation per Gallon of Fuel Oil	20			38
kWh Net Generation per Gallon of Lubr. Oil	1,175			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)	0			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								1
Total							<u><u>0</u></u>	

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)		
GENERATOR	5		RECIP	FAIRBANK MORSE		3,360	1	
GENERATOR	2		RECIP	FAIRBANK MORSE		1,920	2	
NONE								3
Total						<u><u>5,280</u></u>		

STEAM PRODUCTION PLANTS (cont.)

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

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

1
2
3

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	EASTSIDE	EASTSIDE 2	WESTSIDE	1
Voltage--High Side	67,000	67,000	67,000	2
Voltage--Low Side	4,160	7,200	4,160	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	3,750	7,500	5,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				8
				9
Kwh Output				10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	911	211	30,338	1
Acquired during year	8	3	1,075	2
Total	919	214	31,413	3
Retired during year	19			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	900	214	31,413	6
Number end of year accounted for as follows:				7
In customers' use	860	180	28,231	8
In utility's use	5	9	1,100	9
				10
Locked meters on customers' premises				11
In stock	35	25	2,082	12
Total end of year	900	214	31,413	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	18	13,800	1
Sodium Vapor	100	148	71,248	2
Sodium Vapor	250	90	98,544	3
Total		256	183,592	
Ornamental				
Sodium Vapor	100	15	6,570	4
Total		15	6,570	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 923- Capitalized engineering costs in 2004 related to electric system upgrades and generation rebuilding project.

Account 571- Additional maintenance in 2004 is related to the reconstruction of the generation facility after the damage that took place in December 2003.

Account 903- Decrease due to the fact that in 2003 the utility had data conversion and software support for two systems.

Account 572- Decrease due to change in projects and overhaul of generation facilities. More labor in generation facilities and less in line projects.

Taxes (Acct. 408 - Electric) (Page E-04)

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

The utility does not provide service outside the municipality.

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

General footnotes

This amount will be contributed by customers in future period.
