



3014 (02-02-05)

ANNUAL REPORT

OF

Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Principal Office: 223 MONROE STREET
P.O. BOX 70
OCONTO FALLS, WI 54154

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: OCONTO FALLS WATER AND LIGHT COMMISSION

Utility Address: 223 MONROE STREET
P.O. BOX 70
OCONTO FALLS, WI 54154

When was utility organized? 3/6/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CHARLES GRADY JR.

Title: UTILITY MANAGER

Office Address:

223 MONROE STREET
P.O. BOX 70
OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4512

Fax Number: (920) 846 - 4348

E-mail Address: cgrady@wppisys.org

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

Name: AARON WORTHMAN

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY LLP

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

Telephone: (608) 240 - 2412

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

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

Name: JAMES KARDOSKEE

Title: UTILITY COMMISSION PRESIDENT

Office Address:

223 MONROE STREET
P.O. BOX 70
OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4512

Fax Number: (920) 846 - 4348

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 EXT

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/2/2005

Period covered by most recent audit: 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: CHARLES GRADY JR.

Title: UTILITY MANAGER

Office Address:

223 MONROE STREET
P.O. BOX 70
OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4512

Fax Number: (920) 846 - 4348

E-mail Address: cgrady@wppisys.org

Name of utility commission/committee: OCONTO FALLS WATER AND LIGHT COMMISSION

Names of members of utility commission/committee:

- GAIL COOPMAN
 - JAMES KARDOSKEE, UTILITY COMMISSION PRESIDENT
 - JAMES PATENAUDE
 - LORETTA SHELLMAN
 - CARL VOWINKEL
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,915,823	2,972,899	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,248,713	2,653,087	2
Depreciation Expense (403)	234,233	227,929	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	170,652	175,321	5
Total Operating Expenses	2,653,598	3,056,337	
Net Operating Income	262,225	(83,438)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	262,225	(83,438)	
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)	63,617	65,176	10
Miscellaneous Nonoperating Income (421)	1,940	5,968	11
Total Other Income	65,557	71,144	
Total Income	327,782	(12,294)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(23,973)	0	12
Other Income Deductions (426)	31,257	21,788	13
Total Miscellaneous Income Deductions	7,284	21,788	
Income Before Interest Charges	320,498	(34,082)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	35,653	64,981	14
Amortization of Debt Discount and Expense (428)	6,820	16,556	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	800	679	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	43,273	82,216	
Net Income	277,225	(116,298)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,943,702	2,196,444	20
Balance Transferred from Income (433)	277,225	(116,298)	21
Miscellaneous Credits to Surplus (434)	398	899,350	22
Miscellaneous Debits to Surplus--Debit (435)	44,399	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	35,794	25
Total Unappropriated Earned Surplus End of Year (216)	3,176,926	2,943,702	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,915,823		2,915,823	1
Total (Acct. 400):	2,915,823	0	2,915,823	
Operation and Maintenance Expense (401-402):				
Derived	2,248,713		2,248,713	2
Total (Acct. 401-402):	2,248,713	0	2,248,713	
Depreciation Expense (403):				
Derived	234,233		234,233	3
Total (Acct. 403):	234,233	0	234,233	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	170,652		170,652	5
Total (Acct. 408):	170,652	0	170,652	
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:	262,225	0	262,225	

OTHER INCOME

Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	63,617	0	63,617 11
Total (Acct. 419):	63,617	0	63,617
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
Contributed Plant - Electric			0 13
CONTRIBUTIONS IN AID OF CONSTRUCTION - ELECTRIC	0	1,631	1,631 14
MISCELLANEOUS REVENUE	309	0	309 15
Total (Acct. 421):	309	1,631	1,940
TOTAL OTHER INCOME:	63,926	1,631	65,557
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(23,973)		(23,973) 16
NONE	0	0	0 17
Total (Acct. 425):	(23,973)	0	(23,973)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		8,292	8,292 18
Depreciation Expense on Contributed Plant - Electric		22,965	22,965 19
NONE	0	0	0 20
Total (Acct. 426):	0	31,257	31,257
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(23,973)	31,257	7,284
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	35,653		35,653 21
Total (Acct. 427):	35,653	0	35,653
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT - WATER	600		600 22
AMORTIZATION OF DEBT DISCOUNT - ELECTRIC	6,220		6,220 23
Total (Acct. 428):	6,820	0	6,820
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 24
Total (Acct. 429):	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			
Interest on Debt to Municipality (430):			
Derived	800		800 25
Total (Acct. 430):	800	0	800
Other Interest Expense (431):			
Derived	0		0 26
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 27
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	43,273	0	43,273
NET INCOME:	306,851	(29,626)	277,225
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,113,158	830,544	2,943,702 28
Total (Acct. 216):	2,113,158	830,544	2,943,702
Balance Transferred from Income (433):			
Derived	306,851	(29,626)	277,225 29
Total (Acct. 433):	306,851	(29,626)	277,225
Miscellaneous Credits to Surplus (434):			
2003 ADJUSTMENTS TO UTILITY FINANCED PLANT	398	0	398 30
Total (Acct. 434):	398	0	398
Miscellaneous Debits to Surplus--Debit (435):			
RECORD UNFUNDED PENSION LIABILITY	44,399	0	44,399 31
Total (Acct. 435)--Debit:	44,399	0	44,399
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 33
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,376,008	800,918	3,176,926

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	511,641	2,404,182	0	0	2,915,823	1
Less: interdepartmental sales	0		0	0	0	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	600	2,292			2,892	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	511,041	2,401,890	0	0	2,912,931	

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	79,555		79,555	1
Electric operating expenses	191,672		191,672	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	11,146		11,146	8
Electric utility plant accounts	51,942		51,942	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	334,315	0	334,315	

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	1.7	1
Electric	4.3	2
Gas		3
Sewer	2	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,657,267	7,804,237	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,959,875	3,179,568	2
Net Utility Plant	5,697,392	4,624,669	
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)	351,526	328,529	5
Other Investments (124)	311,814	300,406	6
Special Funds (125)	341,215	372,224	7
Total Other Property and Investments	1,004,555	1,001,159	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	709,900	696,209	8
Temporary Cash Investments (132)	36,226		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	253,399	246,241	11
Other Accounts Receivable (143)	16,660	10,907	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	26,886	517,415	14
Materials and Supplies (150)	88,855	103,147	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	5,612	4,546	17
Total Current and Accrued Assets	1,137,538	1,578,465	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	29,063	35,883	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	29,063	35,883	
Total Assets and Other Debits	7,868,548	7,240,176	

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)	2,727,796	1,981,768	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,176,926	2,943,702	23
Total Proprietary Capital	5,904,722	4,925,470	
LONG-TERM DEBT			
Bonds (221)	1,025,000	1,165,000	24
Advances from Municipality (223)	10,984	10,984	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,035,984	1,175,984	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	176,923	180,950	28
Payables to Municipality (233)	34,279	901,156	29
Customer Deposits (235)			30
Taxes Accrued (236)	146,366	4,263	31
Interest Accrued (237)	3,700	3,000	32
Other Current and Accrued Liabilities (238)	9,412		33
Total Current and Accrued Liabilities	370,680	1,089,369	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	557,162	49,353	36
Total Deferred Credits	557,162	49,353	
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	7,868,548	7,240,176	

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	4,053,851	0	0	3,750,386	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,574,815	0	0	3,755,010	2
Utility Plant in Service - Contributed Plant (101.2)	711,519	0	0	615,923	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,286,334	0	0	4,370,933	
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)	636,931	0	0	1,790,445	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	260,658	0	0	271,841	13
Total Accumulated Provision	897,589	0	0	2,062,286	
Net Utility Plant	3,388,745	0	0	2,308,647	

**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)	806,356	1,871,970			2,678,326	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	74,926	159,307			234,233	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,264				3,264	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		4,098			4,098	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	78,190	163,405	0	0	241,595	16
Debits during year						17
Book cost of plant retired	3,541	9,550			13,091	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	244,074	235,380			479,454	21
					0	22
					0	23
					0	24
Total debits	247,615	244,930	0	0	492,545	25
Balance end of year (110.1)	636,931	1,790,445	0	0	2,427,376	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)	252,366	248,876			501,242	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,292	22,965			31,257	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	8,292	22,965	0	0	31,257	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)	260,658	271,841	0	0	532,499	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					0	0	1
Other			82,236		82,236	96,367	2
Total Electric Utility					82,236	96,367	

Account	Total End of Year	Amount Prior Year	
Electric utility total	82,236	96,367	1
Water utility	6,619	6,780	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	88,855	103,147	

**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)				
2001 BONDS	600	428	2,838	1
2003 BONDS	6,220	428	26,225	2
Total			29,063	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,981,768	1
Changes during year (explain):		
EDA PROJECT CONTRIBUTION'S	746,028	2
Balance end of year	<u><u>2,727,796</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)	
2001 REVENUE BONDS	12/01/2001	12/01/2011	4.52%	120,000	1
2003 REVENUE BONDS	12/01/2003	12/01/2011	4.00%	905,000	2
Total Bonds (Account 221):				1,025,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- | |
|--|
| <ol style="list-style-type: none"> 1. Report each class of debt included in Accounts 223, 224 and 231. 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223. 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate. |
|--|

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1993 GENERAL OBLIGATION	05/01/1993	05/01/2005	4.00%	10,984	1
Total for Account 223				10,984	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	4,263	1
Accruals:		
Charged water department expense	81,284	2
Charged electric department expense	89,368	3
Charged sewer department expense	1,171	4
Other (explain):		
NONE		5
Total Accruals and other credits	171,823	
Taxes paid during year:		
County, state and local taxes	4,263	6
Social Security taxes	22,293	7
PSC Remainder Assessment	3,164	8
Other (explain):		
NONE		9
Total payments and other debits	29,720	
Balance end of year	146,366	

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)					
2001 MRB	500	6,680	6,680	500	1
2003 MRB	2,400	28,973	29,073	2,300	2
Subtotal	2,900	35,653	35,753	2,800	
Advances from Municipality (223)					
93 G.O.	100	800	0	900	3
Subtotal	100	800	0	900	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	3,000	36,453	35,753	3,700	

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):		
INVESTMENT IN TIF	351,526	1
Total (Acct. 123):	351,526	
Other Investments (124):		
INVESTMENT IN AMERICAN TRANSMISSION COMPANY	163,959	2
LONG TERM RECEIVABLE FROM OTHER FUNDS	147,855	3
Total (Acct. 124):	311,814	
Special Funds (125):		
RESERVE ACCOUNT	160,000	4
REDEMPTION ACCOUNT	21,215	5
DEPRECIATION ACCOUNT	160,000	6
Total (Acct. 125):	341,215	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	54,493	8
Electric	196,326	9
Sewer (Regulated)		10
Other (specify):		
PUBLIC BENEFITS RECEIVABLE	2,580	11
Total (Acct. 142):	253,399	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	16,660	14
Total (Acct. 143):	16,660	
Receivables from Municipality (145):		
DUE FROM CABLE TV FOR OPERATING ACTIVITIES	10,521	15
DUE FROM SEWER UTILITY FOR OPERATING ACTIVITIES	16,365	16
Total (Acct. 145):	26,886	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY FOR OPERATING ACTIVITIES	34,279	20
Total (Acct. 233):	34,279	
Other Deferred Credits (253):		
Regulatory Liability	455,481	21
PUBLIC BENEFITS	18,742	22
ACCRUED COMPENSATED ABSENCES	38,540	23
UNFUNDED PENSION LIABILITY	44,399	24
Total (Acct. 253):	557,162	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,458,573	3,445,548	0	0	6,904,121	1
Materials and Supplies	6,699	89,301	0	0	96,000	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	721,643	1,831,207	0	0	2,552,850	4
Customer Advances for Construction					0	5
Regulatory Liability	115,935	111,805	0	0	227,740	6
					0	7
Average Net Rate Base	2,627,694	1,591,837	0	0	4,219,531	
Net Operating Income	130,069	132,156	0	0	262,225	8
Net Operating Income as a percent of Average Net Rate Base	4.95%	8.30%	N/A	N/A	6.21%	

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	244,074	235,380	0	0	479,454	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	12,204	11,769			23,973	4
Other (specify): NONE					0	5
Balance End of Year	231,870	223,611	0	0	455,481	

FINANCIAL SECTION FOOTNOTES

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

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: Consists of a sales tax overpayment receivable to the utility.

Account 145: Electric utility makes all payments for the sewer utility and cable television fund.

Account 233: Consists of payables due to municipality for payment of operating expenses.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Oconto Falls Water and Light Commission
Oconto Falls, 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 Oconto Falls Water and Light Commission, an enterprise fund of the City of Oconto Falls 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.

Virchow, Krause and Company, LLP

Madison, Wisconsin
February 2, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	506,868	490,966	1
Total Sales of Water	506,868	490,966	
Other Operating Revenues			
Forfeited Discounts (470)	1,707	1,929	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,066	3,083	6
Total Other Operating Revenues	4,773	5,012	
Total Operating Revenues	511,641	495,978	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	6,235	0	7
Pumping Expenses (620-625)	66	66,919	8
Water Treatment Expenses (630-635)	18,779	16,171	9
Transmission and Distribution Expenses (640-655)	30,455	88,997	10
Customer Accounts Expenses (901-904)	11,170	11,810	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	158,657	154,324	13
Total Operation and Maintenance Expenses	225,362	338,221	
Other Operating Expenses			
Depreciation Expense (403)	74,926	73,222	14
Amortization Expense (404-407)		0	15
Taxes (408)	81,284	76,117	16
Total Other Operating Expenses	156,210	149,339	
Total Operating Expenses	381,572	487,560	
NET OPERATING INCOME	130,069	8,418	

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	901	40,968	175,691	4
Commercial	176	28,458	89,893	5
Industrial	12	35,086	49,112	6
Total Metered Sales to General Customers (461)	1,089	104,512	314,696	
Private Fire Protection Service (462)	18		16,968	7
Public Fire Protection Service (463)	1,098		154,725	8
Other Sales to Public Authorities (464)	32	5,797	20,479	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 2,237	 110,309	 506,868	

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)	154,725	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)	154,725	
Forfeited Discounts (470):		
Customer late payment charges	1,707	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,707	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	2,125	10
Other (specify): MISCELLANEOUS REVENUES	941	11
Total Other Water Revenues (474)	3,066	

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)	6,235	0	4
Total Source of Supply Expenses	6,235	0	
PUMPING EXPENSES			
Operation Labor (620)		11,942	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)		0	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	66	54,977	9
Total Pumping Expenses	66	66,919	
WATER TREATMENT EXPENSES			
Operation Labor (630)	7,383	3,796	10
Chemicals (631)	11,396	12,375	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	18,779	16,171	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	24,094	20,337	14
Operation Supplies and Expenses (641)	(499)	17,712	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	1,226	35,250	17
Maintenance of Services (652)	2,777	2,318	18
Maintenance of Meters (653)	2,857	3,609	19
Maintenance of Hydrants (654)		9,755	20
Maintenance of Other Plant (655)		16	21
Total Transmission and Distribution Expenses	30,455	88,997	

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)	7,619	7,677	22
Accounting and Collecting Labor (902)	2,951	3,918	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)	600	215	25
Total Customer Accounts Expenses	11,170	11,810	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	29,729	34,750	27
Office Supplies and Expenses (921)	32,634	8,597	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	14,332	13,695	30
Property Insurance (924)	3,292	6,969	31
Injuries and Damages (925)	2,807	3,390	32
Employee Pensions and Benefits (926)	41,193	50,711	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	30,875	36,212	35
Transportation Expenses (933)	3,795	0	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	158,657	154,324	
Total Operation and Maintenance Expenses	225,362	338,221	

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		75,166	71,137	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,171	1,055	2
Net property tax equivalent		73,995	70,082	
Social Security		6,761	5,477	3
PSC Remainder Assessment		528	558	4
Other (specify): NONE			0	5
Total tax expense		81,284	76,117	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209798				3
County tax rate	mills		5.682141				4
Local tax rate	mills		8.470220				5
School tax rate	mills		10.287649				6
Voc. school tax rate	mills		1.604191				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.253999				10
Less: state credit	mills		1.215881				11
Net tax rate	mills		25.038118				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.470220				14
Combined School Tax Rate	mills		11.891840				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.362060				17
Total Tax Rate	mills		26.253999				18
Ratio of Local and School Tax to Total	dec.		0.775579				19
Total tax net of state credit	mills		25.038118				20
Net Local and School Tax Rate	mills		19.419048				21
Utility Plant, Jan. 1	\$	4,054,249	4,054,249				22
Materials & Supplies	\$	6,780	6,780				23
Subtotal	\$	4,061,029	4,061,029				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,061,029	4,061,029				26
Assessment Ratio	dec.		0.953143				27
Assessed Value	\$	3,870,741	3,870,741				28
Net Local & School Rate	mills		19.419048				29
Tax Equiv. Computed for Current Year	\$	75,166	75,166				30
Tax Equivalent per 1994 PSC Report	\$	42,397					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	75,166					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)	500		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)	62,666		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	63,166	0	
PUMPING PLANT			
Land and Land Rights (320)	15,205		12
Structures and Improvements (321)	466,391		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	24,486		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	165,367		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	671,449	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	319,931		23
Total Water Treatment Plant	319,931	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)			500	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)			62,666	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	63,166	
PUMPING PLANT				
Land and Land Rights (320)			15,205	12
Structures and Improvements (321)			466,391	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			24,486	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			165,367	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	671,449	
WATER TREATMENT PLANT				
Land and Land Rights (330)				0 21
Structures and Improvements (331)				0 22
Water Treatment Equipment (332)			319,931	23
Total Water Treatment Plant	0	0	319,931	

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)	500		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	184,577		26
Transmission and Distribution Mains (343)	1,641,219	171,919	27
Fire Mains (344)	0		28
Services (345)	162,300	34,434	29
Meters (346)	126,515	10,042	30
Hydrants (348)	114,741	19,231	31
Other Transmission and Distribution Plant (349)	916		32
Total Transmission and Distribution Plant	2,230,768	235,626	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,810		34
Office Furniture and Equipment (391)	8,963		35
Computer Equipment (391.1)	8,400		36
Transportation Equipment (392)	9,736		37
Stores Equipment (393)	338		38
Tools, Shop and Garage Equipment (394)	13,680		39
Laboratory Equipment (395)	2,827		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	11,264		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	57,018	0	
Total utility plant in service directly assignable	3,342,332	235,626	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,342,332	235,626	

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)			500 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			184,577 26
Transmission and Distribution Mains (343)		145	1,813,283 27
Fire Mains (344)			0 28
Services (345)			196,734 29
Meters (346)	3,541		133,016 30
Hydrants (348)		253	134,225 31
Other Transmission and Distribution Plant (349)			916 32
Total Transmission and Distribution Plant	3,541	398	2,463,251
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,810 34
Office Furniture and Equipment (391)			8,963 35
Computer Equipment (391.1)			8,400 36
Transportation Equipment (392)			9,736 37
Stores Equipment (393)			338 38
Tools, Shop and Garage Equipment (394)			13,680 39
Laboratory Equipment (395)			2,827 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			11,264 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	57,018
Total utility plant in service directly assignable	3,541	398	3,574,815
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,541	398	3,574,815

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)	524,828		27
Fire Mains (344)	0		28
Services (345)	88,481		29
Meters (346)	0		30
Hydrants (348)	98,210		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	711,519	0	
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	711,519	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	711,519	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)
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)			524,828 27
Fire Mains (344)			0 28
Services (345)			88,481 29
Meters (346)			0 30
Hydrants (348)			98,210 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	711,519
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	711,519
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	711,519

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			8,618	8,618	1
February			8,573	8,573	2
March			8,769	8,769	3
April			8,901	8,901	4
May			9,047	9,047	5
June			9,335	9,335	6
July			10,376	10,376	7
August			10,818	10,818	8
September			9,758	9,758	9
October			9,269	9,269	10
November			8,106	8,106	11
December			9,616	9,616	12
Total annual pumpage	0	0	111,186	111,186	
Less: Water sold				110,309	13
Volume pumped but not sold				877	14
Volume sold as a percent of volume pumped				99%	15
Volume used for water production, water quality and system maintenance				500	16
Volume related to equipment/system malfunction				250	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				750	19
Volume pumped but unaccounted for				127	20
Percent of water lost				0%	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.)				518	23
Date of maximum: 7/29/2004					24
Cause of maximum:					25
Dry Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				190	26
Date of minimum: 12/4/2004					27
Total KWH used for pumping for the year				240,147	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)	
WELL #2	2	444	10	720,000	Yes	1
WELL #3	3	435	14	720,000	Yes	2
WELL #4	4	402	17	576,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	MONROE ST	JEFFERSON ST	MAPLE ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	1993	1996	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1988	1996	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	50	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 23
Year Installed				24
Type				25
Horsepower				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	IN SERVICE	NOT IN SERVICE-1 IR TAKEN OUT OF SERVICE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1977	1924	1938	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	132	100	500	6
Total capacity in gallons (actual)	300,000	50,000	50,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	400.0000	500.0000	500.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	37,033	0	0	0	37,033	1
M	D	6.000	45,128	0	0	0	45,128	2
M	D	8.000	24,528	0	0	0	24,528	3
M	D	10.000	9,738	0	0	0	9,738	4
M	D	12.000	27,281	3,924	0	0	31,205	5
Total Within Municipality			143,708	3,924	0	0	147,632	
Total Utility			143,708	3,924	0	0	147,632	

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	0.625	307	0	0	0	307		1
M	0.750	16	0	0	0	16		2
M	1.000	822	1	0	0	823	30	3
M	1.250	102	0	0	0	102		4
M	1.500	12	0	0	0	12		5
M	2.000	8	18	0	0	26	18	6
M	3.000	6	0	0	0	6		7
M	4.000	12	0	0	0	12		8
M	6.000	4	0	0	0	4	1	9
M	10.000	1	0	0	0	1		10
Total Utility		1,290	19	0	0	1,309	49	

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)	
0.750	1,032	60	67	(1)	1,024	0	1
1.000	50	8	4	(3)	51	0	2
1.250	2	0	1	1	2	1	3
1.500	34	1	0	1	36	18	4
2.000	22	0	0	1	23	19	5
3.000	4	0	0	0	4	2	6
4.000	6	1	0	0	7	4	7
6.000	0	0	0	1	1	0	8
Total:	1,150	70	72	0	1,148	44	

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)	
0.750	892	102	2	11	1	16	1,024	1
1.000	6	27	4	6	2	6	51	2
1.250	0	1	0	1	0	0	2	3
1.500	1	28	3	2	0	2	36	4
2.000	0	14	2	3	0	4	23	5
3.000	0	0	0	2	0	2	4	6
4.000	0	2	1	4	0	0	7	7
6.000	0	0	0	0	1	0	1	8
Total:	899	174	12	29	4	30	1,148	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	162	7			169	2
Total Fire Hydrants	162	7	0	0	169	
Flushing Hydrants						
	50				50	3
Total Flushing Hydrants	50	0	0	0	50	

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:	168
Number of distribution system valves end of year:	449
Number of distribution valves operated during year:	68

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

These numbers are taken directly from utility bills.

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 625 - In 2003, there was a large well project.

Account 605 - Well #3 had an acid wash in 2004.

Account 654 - No hydrant repairs in 2004.

Account 921 - Changed allocation of supplies in 2004.

Account 651 & 641 - Water main leaks were down from ten in 2003 to two in 2004. Also, changed allocation method of supplies in 2004.

Account 620, 920, & 926 - Changed allocation method of labor in 2004.

Property Tax Equivalent (Water) (Page W-07)

If total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

An additional audit entry of \$398.00 was made in 2003 that was not included in 2003 PSC report.

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

If Adjustments for any account are nonzero, please explain.

Account 343 & 348 - Adjustments are audit entries from 2003 that were not reflected in the 2003 PSC report.

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.

Main additions were financed by the utility and the EDA.

Water Services (Page W-18)

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

Service additions were financed by the utility and the EDA.

Meters (Page W-19)

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

Yes, all station meters are being tested every two years.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,374,168	2,441,796	1
Total Sales of Electricity	2,374,168	2,441,796	
Other Operating Revenues			
Forfeited Discounts (450)	6,735	8,212	2
Miscellaneous Service Revenues (451)	16	5,067	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	21,096	16,500	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,167	5,346	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	30,014	35,125	
Total Operating Revenues	2,404,182	2,476,921	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,643,266	1,685,570	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	75,637	110,211	11
Customer Accounts Expenses (901-904)	25,382	21,158	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	279,066	497,927	14
Total Operation and Maintenance Expenses	2,023,351	2,314,866	
Other Expenses			
Depreciation Expense (403)	159,307	154,707	15
Amortization Expense (404-407)		0	16
Taxes (408)	89,368	99,204	17
Total Other Expenses	248,675	253,911	
Total Operating Expenses	2,272,026	2,568,777	
NET OPERATING INCOME	132,156	(91,856)	

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	6,735	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,735	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS REVENUES	16	3
Total Miscellaneous Service Revenues (451)	16	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM BUILDINGS	21,096	5
Total Rent from Electric Property (454)	21,096	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER REVENUES	2,167	7
Total Other Electric Revenues (456)	2,167	
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)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,643,266	1,685,570	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	1,643,266	1,685,570	
Total Power Production Expenses	1,643,266	1,685,570	
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)	18,142	28,012	21
Line and Station Supplies and Expenses (562)	32,860	22,138	22
Street Lighting and Signal System Expenses (565)	3,459	4,779	23
Meter Expenses (566)	1,905	2,931	24
Customer Installations Expenses (567)	475	545	25
Miscellaneous Distribution Expenses (569)		4,301	26
Maintenance of Structures and Equipment (571)		45,022	27
Maintenance of Lines (572)	17,235	0	28
Maintenance of Line Transformers (573)	168	2,483	29
Maintenance of Street Lighting and Signal Systems (574)		0	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)	1,393	0	32
Total Distribution Expenses	75,637	110,211	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	11,842	12,013	33
Accounting and Collecting Labor (902)	11,248	8,360	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)	2,292	785	36
Total Customer Accounts Expenses	25,382	21,158	
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)	46,790	58,558	38
Office Supplies and Expenses (921)	19,156	25,105	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	28,245	232,521	41
Property Insurance (924)	6,783	11,559	42
Injuries and Damages (925)	3,809	4,623	43
Employee Pensions and Benefits (926)	101,178	84,021	44
Regulatory Commission Expenses (928)	0	0	45
Miscellaneous General Expenses (930)	66,228	72,664	46
Transportation Expenses (933)	6,877	8,876	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	279,066	497,927	
Total Operation and Maintenance Expenses	2,023,351	2,314,866	

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		71,200	66,071	1
Social Security		15,532	30,409	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment		2,636	2,724	4
Other (specify): LICENSE FEE			0	5
Total tax expense		89,368	99,204	

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			Oconto				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.209798				2
County tax rate	mills		5.682141				3
Local tax rate	mills		8.470220				4
School tax rate	mills		10.287649				5
Voc. school tax rate	mills		1.604191				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		26.253999				9
Less: state credit	mills		1.215881				10
Net tax rate	mills		25.038118				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.470220				12
Combined School Tax Rate	mills		11.891840				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		20.362060				15
Total Tax Rate	mills		26.253999				16
Ratio of Local and School Tax to Total	dec.		0.775579				17
Total tax net of state credit	mills		25.038118				18
Net Local and School Tax Rate	mills		19.419048				19
Utility Plant, Jan. 1	\$	3,750,386	3,750,386				20
Materials & Supplies	\$	96,367	96,367				21
Subtotal	\$	3,846,753	3,846,753				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	3,846,753	3,846,753				24
Assessment Ratio	dec.		0.953143				25
Assessed Value	\$	3,666,506	3,666,506				26
Net Local & School Rate	mills		19.419048				27
Tax Equiv. Computed for Current Year	\$	71,200	71,200				28
Tax Equivalent per 1994 PSC Report	\$	42,274					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	71,200					31

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,874	177	29
Overhead Conductors and Devices (356)	2,416	59	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	4,290	236	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,926		34
Structures and Improvements (361)	0		35
Station Equipment (362)	550,179	306,064	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	181,595	160,288	38
Overhead Conductors and Devices (365)	187,607	5,928	39
Underground Conduit (366)	87,730	98,512	40
Underground Conductors and Devices (367)	663,699	4,379	41
Line Transformers (368)	539,299	4,019	42
Services (369)	115,162	7,883	43
Meters (370)	170,025	3,236	44
Installations on Customers' Premises (371)	6,871		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	163,401	5,025	47
Total Distribution Plant	2,667,494	595,334	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	7,296		49
Office Furniture and Equipment (391)	37,979		50
Computer Equipment (391.1)	11,400		51
Transportation Equipment (392)	274,072	32,075	52
Stores Equipment (393)	1,315		53
Tools, Shop and Garage Equipment (394)	67,041	829	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)			2,051 29
Overhead Conductors and Devices (356)			2,475 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	4,526
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,926 34
Structures and Improvements (361)			0 35
Station Equipment (362)	297		855,946 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,544		339,339 38
Overhead Conductors and Devices (365)	929		192,606 39
Underground Conduit (366)			186,242 40
Underground Conductors and Devices (367)	183		667,895 41
Line Transformers (368)	2,123		541,195 42
Services (369)	1,489		121,556 43
Meters (370)	1,319		171,942 44
Installations on Customers' Premises (371)			6,871 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	666		167,760 47
Total Distribution Plant	9,550	0	3,253,278
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			7,296 49
Office Furniture and Equipment (391)			37,979 50
Computer Equipment (391.1)			11,400 51
Transportation Equipment (392)			306,147 52
Stores Equipment (393)			1,315 53
Tools, Shop and Garage Equipment (394)			67,870 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)	6,065		55
Power Operated Equipment (396)	41,502		56
Communication Equipment (397)	17,632		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	464,302	32,904	
Total utility plant in service directly assignable	3,136,086	628,474	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	3,136,086	628,474	

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)			6,065 55
Power Operated Equipment (396)			41,502 56
Communication Equipment (397)			17,632 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	497,206
Total utility plant in service directly assignable	9,550	0	3,755,010
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	9,550	0	3,755,010

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)	215,005		38
Overhead Conductors and Devices (365)	251,863		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	0	523	41
Line Transformers (368)	0		42
Services (369)	147,432	1,100	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	614,300	1,623	
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)			215,005 38
Overhead Conductors and Devices (365)			251,863 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			523 41
Line Transformers (368)			0 42
Services (369)			148,532 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	615,923
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	614,300	1,623	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	614,300	1,623	

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	615,923
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	615,923

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)	34	1			35	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	8				8	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		1			1	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	6,474	Friday	01/30/2004	11:00	3,448	1
February	02	6,025	Monday	02/16/2004	11:00	3,029	2
March	03	5,858	Thursday	03/11/2004	11:00	3,130	3
April	04	5,534	Monday	04/05/2004	11:00	2,820	4
May	05	5,772	Saturday	05/15/2004	02:00	2,760	5
June	06	6,850	Tuesday	06/08/2004	01:00	2,805	6
July	07	6,699	Wednesday	07/21/2004	12:00	3,042	7
August	08	6,448	Monday	08/02/2004	12:00	2,894	8
September	09	5,827	Friday	09/03/2004	01:00	2,644	9
October	10	4,752	Friday	10/08/2004	11:00	2,482	10
November	11	4,762	Monday	11/29/2004	06:00	2,435	11
December	12	5,267	Monday	12/20/2004	11:00	2,890	12
Total		70,268				34,379	

System Name

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INCORPORATED

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	34,379	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	34,379	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	32,354	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	32,354	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,025	27
Total Energy Losses	2,025	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.8902%	29
Total Disposition of Energy	34,379	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)	(f)
Residential Sales					
RESIDENTIAL	RG-1	1,298	9,613	1	
RURAL	RG-1	9	102	2	
Total Sales for Residential Sales		1,307	9,715		
Commercial & Industrial					
SMALL POWER	CP-1	12	4,239	3	
LARGE POWER	CP-2	6	5,818	4	
INDUSTRIAL	CP-3	1	4,000	5	
COMMERCIAL	GS-1	250	8,171	6	
Total Sales for Commercial & Industrial		269	22,228		
Public Street & Highway Lighting					
STREET LIGHTS	MS-1	1	411	7	
Total Sales for Public Street & Highway Lighting		1	411		
Sales for Resale					
NONE				8	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,577	32,354		

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)	
		724,448	29,281	753,729	1
		7,319	267	7,586	2
0	0	731,767	29,548	761,315	
16,530		294,783	16,941	311,724	3
15,498		359,344	17,021	376,365	4
10,265		229,932	16,987	246,919	5
873		606,568	25,233	631,801	6
43,166	0	1,490,627	76,182	1,566,809	
		44,762	1,282	46,044	7
0	0	44,762	1,282	46,044	
				0	8
0	0	0	0	0	
43,166	0	2,267,156	107,012	2,374,168	

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	WPPI				1
Point of Delivery	SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	2400 4160V				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	68,500				6
Average load factor	68.7451%				7
Total Cost of Purchased Power	1,643,266				8
Average cost per kWh	0.0478				9
On-Peak Hours (if applicable)	n/a				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,664	1,783			12
February	1,493	1,535			13
March	1,657	1,473			14
April	1,492	1,328			15
May	1,345	1,415			16
June	1,500	1,305			17
July	1,539	1,503			18
August	1,483	1,411			19
September	1,341	1,302			20
October	1,217	1,265			21
November	1,220	1,215			22
December	1,481	1,409			23
Total kWh (000)	17,432	16,944			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	#1	#2				1
Voltage--High Side	34,500	34,500				2
Voltage--Low Side	2,400	2,400				3
Num. Main Transformers in Operation	1	1				4
Total Capacity of Transformers in kVA	10,500	10,500				5
Number of Spare Transformers on Hand	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						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,624	460	30,423	1
Acquired during year	16	6	228	2
Total	1,640	466	30,651	3
Retired during year	18	9	183	4
Sales, transfers or adjustments increase (decrease)	21			5
Number end of year	1,643	457	30,468	6
Number end of year accounted for as follows:				7
In customers' use	1,590	411	28,087	8
In utility's use	4			9
				10
Locked meters on customers' premises	3			11
In stock	46	46	2,381	12
Total end of year	1,643	457	30,468	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				
Metal Halide/Halogen	100	18	6,033	1
Metal Halide/Halogen	150	36	32,374	2
Metal Halide/Halogen	250	165	217,573	3
Metal Halide/Halogen	400	47	95,378	4
Mercury Vapor	250	29	46,577	5
Total		295	397,935	
Ornamental				
NONE				6
Total		0	0	
Other				
NONE				7
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 572 & 571 - Decrease due to pole inspections being done in 2003.
Also, in 2003 the expense entered in account 571 should have been entered into account 572.

Account 562 & 561 - In 2003, the expenses entered in account 562 should have been entered into account 561 and expenses entered in 561 should have been entered into account 562.

Account 923 - In 2003, the substation was rebuilt and incurred more outside services expense.

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.

No gross receipts tax is reported because the utility has no customers outside the municipal boundary.

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

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

Account 362, 364, & 366 - Additions funded by City of Oconto Falls through economic development assistance project.
