



3014 (02-02-05)

ANNUAL REPORT

OF

Name: RICHLAND CENTER ELECTRIC UTILITY

Principal Office: 450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

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: RICHLAND CENTER ELECTRIC UTILITY

Utility Address: 450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JAN LEONARD

Title: OFFICE MANAGER

Office Address:

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844

Fax Number: (608) 647 - 2830

E-mail Address: N/A

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2404

Fax Number: (608) 249 - 8532

E-mail Address: amillan@virchowkrause.com

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

Name: RODNEY PERRY

Title: PRESIDENT OF UTILITY COMMISSION

Office Address:

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844

Fax Number: (608) 647 - 2830

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:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2404

Fax Number: (608) 249 - 8532

E-mail Address: amillan@virchowkrause.com

Date of most recent audit report: 2/25/2005

Period covered by most recent audit: 1/1/2004 - 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: STEPHEN COMPTON

Title: UTILITY SUPERINTENDENT

Office Address:

450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844 EXT

Fax Number: (608) 647 - 2830

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- RICHARD BEGGS
- STEVE DEETS
- RODNEY PERRY, PRESIDENT
- SCOTT SAWLE
- DAVID SIEFKES
- THADDEUS STANLEY
- FRANK WARNICK

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,574,636	4,867,085	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,246,541	4,397,216	2
Depreciation Expense (403)	238,226	228,493	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	181,903	158,633	5
Total Operating Expenses	5,666,670	4,784,342	
Net Operating Income	(92,034)	82,743	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(92,034)	82,743	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,332	729	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,135	13,863	10
Miscellaneous Nonoperating Income (421)	25,540	2,252	11
Total Other Income	44,007	16,844	
Total Income	(48,027)	99,587	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,326)	0	12
Other Income Deductions (426)	11,372	11,680	13
Total Miscellaneous Income Deductions	2,046	11,680	
Income Before Interest Charges	(50,073)	87,907	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	(50,073)	87,907	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,520,757	4,328,450	20
Balance Transferred from Income (433)	(50,073)	87,907	21
Miscellaneous Credits to Surplus (434)	0	108,111	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	4,764	3,711	25
Total Unappropriated Earned Surplus End of Year (216)	4,465,920	4,520,757	

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	5,574,636		5,574,636	1
Total (Acct. 400):	5,574,636	0	5,574,636	
Operation and Maintenance Expense (401-402):				
Derived	5,246,541		5,246,541	2
Total (Acct. 401-402):	5,246,541	0	5,246,541	
Depreciation Expense (403):				
Derived	238,226		238,226	3
Total (Acct. 403):	238,226	0	238,226	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	181,903		181,903	5
Total (Acct. 408):	181,903	0	181,903	
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:	(92,034)	0	(92,034)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	2,332		2,332	8
Total (Acct. 415-416):	2,332	0	2,332	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	16,135	0	16,135 11
Total (Acct. 419):	16,135	0	16,135
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Electric	[REDACTED]	25,540	25,540 12
NONE	0	0	0 13
Total (Acct. 421):	0	25,540	25,540
TOTAL OTHER INCOME:	18,467	25,540	44,007
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(9,326)	[REDACTED]	(9,326) 14
NONE	0	0	0 15
Total (Acct. 425):	(9,326)	0	(9,326)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	9,891	9,891 16
OTHER INCOME DEDUCTIONS	1,481	0	1,481 17
Total (Acct. 426):	1,481	9,891	11,372
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,845)	9,891	2,046
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	(65,722)	15,649	(50,073)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,419,838	100,919	4,520,757 24
Total (Acct. 216):	4,419,838	100,919	4,520,757
Balance Transferred from Income (433):			
Derived	(65,722)	15,649	(50,073) 25
Total (Acct. 433):	(65,722)	15,649	(50,073)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
APPROPRIATIONS OF INCOME TO MUNICIPAL FUNDS	4,764	0	4,764 29
Total (Acct. 439)--Debit:	4,764	0	4,764
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,349,352	116,568	4,465,920

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		6,502			6,502	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		1,265			1,265	2
Payroll		1,026			1,026	3
Materials		1,879			1,879	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	4,170	0	0	4,170	
Net income (or loss)	0	2,332	0	0	2,332	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	5,574,636	0	0	5,574,636	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			2,511		2,511	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	5,572,125	0	0	5,572,125	

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			0	1
Electric operating expenses	282,000		282,000	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	68,000	1,500	69,500	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	13,000		13,000	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	1,500	(1,500)	0	18
All other accounts			0	19
Total Payroll	364,500	0	364,500	

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
Electric	6.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,361,799	7,033,812	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,512,756	4,442,917	2
Net Utility Plant	2,849,043	2,590,895	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	384,593	440,626	6
Special Funds (125)	0	0	7
Total Other Property and Investments	384,593	440,626	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	134,218	246,415	8
Temporary Cash Investments (132)	1,209,721	1,103,964	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	509,262	421,682	11
Other Accounts Receivable (143)	31,109	29,987	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	41,000	28,311	14
Materials and Supplies (150)	124,399	141,745	15
Prepayments (165)	6,262	5,829	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,055,971	1,977,933	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	187,046	277,706	20
Total Deferred Debits	187,046	277,706	
Total Assets and Other Debits	5,476,653	5,287,160	

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)	127,856	127,856	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,465,920	4,520,757	23
Total Proprietary Capital	4,593,776	4,648,613	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	435,557	355,906	28
Payables to Municipality (233)	28,334	33,749	29
Customer Deposits (235)	1,588	422	30
Taxes Accrued (236)	38,594	24,921	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	102,103	82,455	33
Total Current and Accrued Liabilities	606,176	497,453	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	276,701	141,094	36
Total Deferred Credits	276,701	141,094	
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	5,476,653	5,287,160	

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	0	0	0	7,033,812	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)	0	0	0	7,013,106	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	322,428	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)				26,265	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	0	0	0	7,361,799	
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)	0	0	0	4,306,896	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	0	0	0	205,860	13
Total Accumulated Provision	0	0	0	4,512,756	
Net Utility Plant	0	0	0	2,849,043	

**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)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	4,246,948				4,246,948	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	238,226				238,226	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Clearing	57,600				57,600	9
Salvage	20,413				20,413	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	316,239	0	0	0	316,239	16
Debits during year						17
Book cost of plant retired	56,249				56,249	18
Cost of removal	13,517				13,517	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	186,525				186,525	21
	0				0	22
					0	23
					0	24
Total debits	256,291	0	0	0	256,291	25
Balance end of year (110.1)	4,306,896	0	0	0	4,306,896	26
Composite Depreciation Rate?	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)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	195,969				195,969	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,891				9,891	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	9,891	0	0	0	9,891	16
Debits during year						17
Book cost of plant retired	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)	205,860	0	0	0	205,860	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	6.36%					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			124,399		124,399	0	1
Other					0	141,745	2
Total Electric Utility					124,399	141,745	

Account	Total End of Year	Amount Prior Year	
Electric utility total	124,399	141,745	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	124,399	141,745	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	127,856	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>127,856</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	24,921	1
Accruals:		
Charged water department expense		2
Charged electric department expense	181,903	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	181,903	
Taxes paid during year:		
County, state and local taxes	125,185	6
Social Security taxes	28,828	7
PSC Remainder Assessment	5,631	8
Other (explain):		
Wisconsin Gross Receipts Tax	1,573	9
FICA on Benefits	7,013	10
Total payments and other debits	168,230	
Balance end of year	38,594	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
ADVANCE TO TIF	36,395	2
ADVANCE TO TELECOMMUNICATIONS FUND	348,198	3
Total (Acct. 124):	384,593	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		6
Electric	509,262	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	509,262	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
DECEMBER 2004 TELECOMMUNICATION LEASE PAYMENT	4,800	12
REFUSE ACCOUNTS RECEIVABLE	26,309	13
OTHER	0	14
Total (Acct. 143):	31,109	
Receivables from Municipality (145):		
RECEIVABLE FROM WATER FOR ALLOCATION OF JOINT COSTS	18,329	15
RECEIVABLE FROM SEWER	5,194	16
UTILITY BILLS DUE FROM CITY	17,477	17
Total (Acct. 145):	41,000	
Prepayments (165):		
PREPAID INSURANCE	6,262	18
Total (Acct. 165):	6,262	

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		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEMAND SIDE MANAGEMENT PROGRAM - AUTHORIZED 2/22/1992	81,260	20
WPPI ENTRY FEE - AUTHORIZED 1/28/2002	105,786	21
Total (Acct. 183):	187,046	
Payables to Municipality (233):		
REFUSE ACCOUNTS COLLECTED BY UTILITY	19,916	22
TAXES ON FIBER RING (TELECOMMUNICATIONS)	8,418	23
Total (Acct. 233):	28,334	
Other Deferred Credits (253):		
Regulatory Liability	177,199	24
PUBLIC BENEFIT FEES	99,502	25
Total (Acct. 253):	276,701	

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)	0	6,875,015	0	0	6,875,015	1
Materials and Supplies	0	133,072	0	0	133,072	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	0	4,276,922	0	0	4,276,922	4
Customer Advances for Construction					0	5
Regulatory Liability	0	88,599	0	0	88,599	6
NONE					0	7
Average Net Rate Base	0	2,642,566	0	0	2,642,566	
Net Operating Income	0	(92,034)	0	0	(92,034)	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	-3.48%	N/A	N/A	-3.48%	

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	0	186,525	0	0	186,525	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)		9,326			9,326	4
Other (specify): NONE					0	5
Balance End of Year	0	177,199	0	0	177,199	

FINANCIAL SECTION FOOTNOTES

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

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

The WPPI entry fee was authorized by the PSC on 1/28/2002.

The demand side management program was authorized by the PSC on 2/22/1992.

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.

Receivable from water from allocation of joint costs includes the allocation of \$10,400 of accounting and collecting expenses and \$7,900 of past accounting and collecting expenses to the water utility.

Receivable from sewer includes the allocation of \$5,200 of accounting and collecting expenses to the sewer utility.

Refuse accounts receivable include December 2004 garbage charges.

Taxes on fiber ring (telecommunications) includes taxes on capital costs associated with the construction of fiber ring.

Refuses accounts collected by utility includes amounts due to the city for garbage collection.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)**General footnotes****ACCOUNTANTS' COMPILATION REPORT**

Richland Center Electric Utility
Richland Center, 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 Richland Center Water and Electric Utility, an enterprise fund of the City of Richland Center as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

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

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

Madison, Wisconsin
February 25, 2005

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	5,531,834	4,822,592	1
Total Sales of Electricity	5,531,834	4,822,592	
Other Operating Revenues			
Forfeited Discounts (450)	6,203	6,420	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	32,128	34,357	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	4,471	3,716	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	42,802	44,493	
Total Operating Revenues	5,574,636	4,867,085	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	4,662,113	3,872,473	9
Transmission Expenses (550-553)	43,242	37,589	10
Distribution Expenses (560-576)	176,307	164,839	11
Customer Accounts Expenses (901-904)	68,724	65,371	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	296,155	256,944	14
Total Operation and Maintenance Expenses	5,246,541	4,397,216	
Other Expenses			
Depreciation Expense (403)	238,226	228,493	15
Amortization Expense (404-407)		0	16
Taxes (408)	181,903	158,633	17
Total Other Expenses	420,129	387,126	
Total Operating Expenses	5,666,670	4,784,342	
NET OPERATING INCOME	(92,034)	82,743	

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	6,203	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,203	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	32,128	5
Total Rent from Electric Property (454)	32,128	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NSF CHARGES	1,119	7
MISCELLANEOUS	3,352	8
Total Other Electric Revenues (456)	4,471	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		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)	4,662,113	3,872,473	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	4,662,113	3,872,473	
Total Power Production Expenses	4,662,113	3,872,473	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	43,242	37,589	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	43,242	37,589	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)	26,739	20,604	21
Line and Station Supplies and Expenses (562)	25,391	17,399	22
Street Lighting and Signal System Expenses (565)	6,742	5,214	23
Meter Expenses (566)	519	473	24
Customer Installations Expenses (567)	16,510	14,050	25
Miscellaneous Distribution Expenses (569)	3,061	2,322	26
Maintenance of Structures and Equipment (571)	1,007	402	27
Maintenance of Lines (572)	78,708	86,183	28
Maintenance of Line Transformers (573)	934	1,410	29
Maintenance of Street Lighting and Signal Systems (574)	236	0	30
Maintenance of Meters (575)	16,460	16,782	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	176,307	164,839	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	10,739	10,556	33
Accounting and Collecting Labor (902)	38,337	36,169	34
Supplies and Expenses (903)	17,137	18,347	35
Uncollectible Accounts (904)	2,511	299	36
Total Customer Accounts Expenses	68,724	65,371	
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)	15,686	14,704	38
Office Supplies and Expenses (921)	15,430	13,249	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	19,168	24,177	41
Property Insurance (924)	2,400	2,400	42
Injuries and Damages (925)	22,895	21,117	43
Employee Pensions and Benefits (926)	183,322	161,481	44
Regulatory Commission Expenses (928)	4,125	1,541	45
Miscellaneous General Expenses (930)	32,329	16,324	46
Transportation Expenses (933)		0	47
Maintenance of General Plant (935)	800	1,951	48
Total Administrative and General Expenses	296,155	256,944	
Total Operation and Maintenance Expenses	5,246,541	4,397,216	

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		138,858	124,415	1
Social Security		28,828	26,500	2
Wisconsin Gross Receipts Tax		1,573	1,763	3
PSC Remainder Assessment		5,631	5,955	4
Other (specify): FICA ON BENEFITS		7,013	0	5
Total tax expense		<u>181,903</u>	<u>158,633</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224587				3
County tax rate	mills		7.776738				4
Local tax rate	mills		7.519320				5
School tax rate	mills		13.619104				6
Voc. school tax rate	mills		2.177046				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.316795				10
Less: state credit	mills		1.658417				11
Net tax rate	mills		29.658378				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.519320				14
Combined School Tax Rate	mills		15.796150				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.315470				17
Total Tax Rate	mills		31.316795				18
Ratio of Local and School Tax to Total	dec.		0.744504				19
Total tax net of state credit	mills		29.658378				20
Net Local and School Tax Rate	mills		22.080772				21
Utility Plant, Jan. 1	\$	7,033,812	7,033,812				22
Materials & Supplies	\$	141,745	141,745				23
Subtotal	\$	7,175,557	7,175,557				24
Less: Plant Outside Limits	\$	113,648	113,648				25
Taxable Assets	\$	7,061,909	7,061,909				26
Assessment Ratio	dec.		0.890500				27
Assessed Value	\$	6,288,630	6,288,630				28
Net Local & School Rate	mills		22.080772				29
Tax Equiv. Computed for Current Year	\$	138,858	138,858				30
Tax Equivalent per 1994 PSC Report	\$	124,415					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	138,858					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	5,979		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	5,979	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)			5,979 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	5,979
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)	13,768		25
Structures and Improvements (352)	0		26
Station Equipment (353)	13,389		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	34,877		29
Overhead Conductors and Devices (356)	19,157		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	81,191	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	2,536		34
Structures and Improvements (361)	15,770		35
Station Equipment (362)	753,521		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	736,537	18,575	38
Overhead Conductors and Devices (365)	1,160,355	30,869	39
Underground Conduit (366)	49,762	1,378	40
Underground Conductors and Devices (367)	944,371	212,757	41
Line Transformers (368)	765,975	32,883	42
Services (369)	195,228	3,503	43
Meters (370)	234,178	8,467	44
Installations on Customers' Premises (371)	77,402	4,682	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	324,346	4,736	47
Total Distribution Plant	5,259,981	317,850	
GENERAL PLANT			
Land and Land Rights (389)	32,149		48
Structures and Improvements (390)	739,575		49
Office Furniture and Equipment (391)	50,683	2,247	50
Computer Equipment (391.1)	56,235	10,114	51
Transportation Equipment (392)	379,541	12	52
Stores Equipment (393)	2,250	902	53
Tools, Shop and Garage Equipment (394)	15,896	926	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)			13,768 25
Structures and Improvements (352)			0 26
Station Equipment (353)			13,389 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			34,877 29
Overhead Conductors and Devices (356)			19,157 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	81,191
DISTRIBUTION PLANT			
Land and Land Rights (360)			2,536 34
Structures and Improvements (361)			15,770 35
Station Equipment (362)			753,521 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,332		749,780 38
Overhead Conductors and Devices (365)	12,015		1,179,209 39
Underground Conduit (366)			51,140 40
Underground Conductors and Devices (367)	2,577		1,154,551 41
Line Transformers (368)	15,462		783,396 42
Services (369)			198,731 43
Meters (370)	6,466		236,179 44
Installations on Customers' Premises (371)	665		81,419 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,295		327,787 47
Total Distribution Plant	43,812	0	5,534,019
GENERAL PLANT			
Land and Land Rights (389)			32,149 48
Structures and Improvements (390)			739,575 49
Office Furniture and Equipment (391)	3,477		49,453 50
Computer Equipment (391.1)	8,960		57,389 51
Transportation Equipment (392)			379,553 52
Stores Equipment (393)			3,152 53
Tools, Shop and Garage Equipment (394)			16,822 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)	19,174		55
Power Operated Equipment (396)	64,270		56
Communication Equipment (397)	17,824	380	57
Miscellaneous Equipment (398)	7,306		58
Other Tangible Property (399)	4,870		59
Total General Plant	1,389,773	14,581	
Total utility plant in service directly assignable	6,736,924	332,431	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	6,736,924	332,431	

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)			19,174 55
Power Operated Equipment (396)			64,270 56
Communication Equipment (397)			18,204 57
Miscellaneous Equipment (398)			7,306 58
Other Tangible Property (399)			4,870 59
Total General Plant	12,437	0	1,391,917
Total utility plant in service directly assignable	56,249	0	7,013,106
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	56,249	0	7,013,106

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)	0		38
Overhead Conductors and Devices (365)	111,171		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	89,578		41
Line Transformers (368)	75,764	25,540	42
Services (369)	20,375		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	296,888	25,540	
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)			0 38
Overhead Conductors and Devices (365)			111,171 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			89,578 41
Line Transformers (368)			101,304 42
Services (369)			20,375 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	322,428
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	296,888	25,540
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	296,888	25,540

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	322,428
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	322,428

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)					0 1
7.2/12.5 kV (12kV)	36		1		37 2
14.4/24.9 kV (25kV)					0 3
Other:					
NONE					0 4
Underground Lines					
2.4/4.16 kV (4kV)					0 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)					0 7
Other:					
NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)					0 9
7.2/12.5 kV (12kV)	3				3 10
14.4/24.9 kV (25kV)					0 11
Other:					
NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV	4				4 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	51	8
Total	51	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	5	12
Total	5	13
Total customers on rural lines at end of year	56	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	13,000	Tuesday	01/06/2004	18:00	7,869	1
February	02	13,000	Monday	02/16/2004	10:00	7,273	2
March	03	13,000	Thursday	03/11/2004	19:00	7,563	3
April	04	16,000	Friday	04/16/2004	15:00	8,580	4
May	05	18,000	Thursday	05/20/2004	15:00	8,887	5
June	06	20,000	Tuesday	06/08/2004	14:00	9,589	6
July	07	20,000	Tuesday	07/13/2004	16:00	10,151	7
August	08	20,000	Tuesday	08/03/2004	15:00	9,838	8
September	09	19,000	Thursday	09/02/2004	15:00	9,413	9
October	10	16,000	Friday	10/08/2004	12:00	9,005	10
November	11	16,000	Wednesday	11/17/2004	13:00	8,749	11
December	12	16,000	Monday	12/20/2004	12:00	9,256	12
Total		200,000				106,173	

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	ALLIANT

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	106,173	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	106,173	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	101,279	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	53	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	53	22
Total Sold and Used	101,332	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	4,841	25
Total Energy Losses	4,841	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.5595%	27
Total Disposition of Energy	106,173	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	2,396	17,018	1
Total Sales for Residential Sales		2,396	17,018	
Commercial & Industrial				
COMMERCIAL AND INDUSTRIAL SALES	CG-1	567	84,156	2
Total Sales for Commercial & Industrial		567	84,156	
Public Street & Highway Lighting				
PUBLIC STREET AND HIGHWAY	MS-1	48	105	3
Total Sales for Public Street & Highway Lighting		48	105	
Sales for Resale				
NONE				4
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,011	101,279	

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)	
		1,167,063	2,459	1,169,522	1
0	0	1,167,063	2,459	1,169,522	
156,444		4,284,768	19,587	4,304,355	2
156,444	0	4,284,768	19,587	4,304,355	
		57,554	403	57,957	3
0	0	57,554	403	57,957	
				0	4
0	0	0	0	0	
156,444	0	5,509,385	22,449	5,531,834	

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					1
Point of Delivery	Richland Center				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Richland Center				5
Total of 12 Monthly Maximum Demands -- kW	200,007				6
Average load factor	72.7180%				7
Total Cost of Purchased Power	4,567,859				8
Average cost per kWh	0.0430				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,586	4,283			12
February	3,369	3,904			13
March	3,725	3,837			14
April	4,343	4,237			15
May	4,101	4,785			16
June	4,795	4,795			17
July	4,775	5,375			18
August	4,750	5,088			19
September	4,527	4,887			20
October	4,192	4,813			21
November	4,142	4,607			22
December	4,498	4,758			23
Total kWh (000)	50,803	55,369			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Dean Foods	James Olsn	Kaultronic	RC Hopital	Rockwell	1
Voltage--High Side	12,470	69,000	12,470	12,470	12,470	2
Voltage--Low Side	480	12,470	240	480	480	3
Num. Main Transformers in Operation	2	1	4	1	7	4
Total Capacity of Transformers in kVA	5,000	28,000	1,084	2,000	2,000	5
Number of Spare Transformers on Hand	0	0	4	0	4	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					
	(h)	(i)	(j)	(k)		(l)
Name of Substation	Sewer Plt	UW-Rchmnd	WI Dairy			11
Voltage--High Side	12,470	12,470	12,470			12
Voltage--Low Side	480	480	480			13
Num. of Main Transformers in Operation	2	2	2			14
Total Capacity of Transformers in kVA	1,500	1,500	5,000			15
Number of Spare Transformers on Hand	1	1	0			16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
						19
Kwh Output						20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)		(r)
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
						29
Kwh Output						30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,048	738	53,144	1
Acquired during year	22	11	793	2
Total	3,070	749	53,937	3
Retired during year	42	1	38	4
Sales, transfers or adjustments increase (decrease)	(1)	(28)	(2,905)	5
Number end of year	3,027	720	50,994	6
Number end of year accounted for as follows:				7
In customers' use	2,928	634	44,105	8
In utility's use	3			9
				10
Locked meters on customers' premises	1			11
In stock	95	86	6,889	12
Total end of year	3,027	720	50,994	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	289	10	1
Sodium Vapor	150	35	10	2
Sodium Vapor	250	92	10	3
Total		416	30	
Ornamental				
Sodium Vapor	400	90	10	4
Total		90	10	
Other				
Incandescent	100	3	10	5
Total		3	10	

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.

A/C 561 - Allocation of time varies between utilities dependent upon which projects are completed. More line labor associated with expensed portion of underground project completed at time of Alliant asset purchase.

A/C 562 - Increase attributable to higher WE Energies bills.

A/C 930 - Increase attributable to centennial celebration held by utility. Costs include video for centennial and costs for advertising and an open house.

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

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

A/C 367 - Additions of \$212,757 associated with purchase of Alliant facilities and underground line project done at time of purchase.
