



3013 (02-02-05)

ANNUAL REPORT

OF

Name: SHEBOYGAN FALLS UTILITY

Principal Office: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085

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: SHEBOYGAN FALLS UTILITY

Utility Address: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085

When was utility organized? 1/1/1916

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOEL J TAUSCHEK
Title: DIRECTOR OF CITY SERVICES

Office Address:
375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900

Fax Number: (920) 467 - 2847

E-mail Address: joel@shebfalls.com

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

Name: GREG PETERSON
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & PETERSON
2203 S MEMORIAL PLACE
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 224

Fax Number: (920) 457 - 8148

E-mail Address: greg@webercorson.com

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

Name: RANDALL MEYER
Title: MAYOR

Office Address:
375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900

Fax Number: (920) 467 - 2847

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: PAUL CORSON

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & PETERSON
2203 S MEMORIAL PLACE
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 224

Fax Number: (920) 457 - 8148

E-mail Address: paul@webercorson.com

Date of most recent audit report: 3/17/2005

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR JOEL J TAUSCHEK

Title: DIRECTOR OF CITY SERVICES

Office Address:
375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900

Fax Number: (920) 467 - 2847

E-mail Address: joel@shebfalls.com

Name of utility commission/committee: CITY SERVICES COMMITTEE

Names of members of utility commission/committee:

- MR DAVID ENGELDINGER, ALDERMAN
- MR JOSEPH HEIDEMANN, ALDERMAN
- MR RANDY MESSNER, ALDERMAN
- MR RANDALL MEYER, MAYOR

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: ALLIANT ENERGY
222 W WASHINGTON AVE
P.O. BOX 192
MADISON, WI 53701-0192

Contact Person: DAVE SCHMITZ
Title: ACCOUNT MANAGER

Telephone: (920) 322 - 6665

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2001 9/1/2006

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

Alliant furnishes the required labor, tools, equipment, material, parts, transportation and supervision necessary to perform substation inspections, infrared thermography, and equipment maintenance.

Firm Name: WISCONSIN PUBLIC SERVICE CORP
700 N ADAMS ST
GREEN BAY, WI 54301

Contact Person: MR AL HERMAN
Title: ACCOUNT MANAGER

Telephone: (920) 433 - 1613

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2004 12/31/2004

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

METER READING SERVICES - READING ELECTRIC AND WATER METERS. BILLING SERVICES - CALCULATES, PRINTS AND MAILES BILLS.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,456,397	10,676,534	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	9,366,607	9,397,258	2
Depreciation Expense (403)	448,928	430,109	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	315,059	288,696	5
Total Operating Expenses	10,130,594	10,116,063	
Net Operating Income	325,803	560,471	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	325,803	560,471	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	106	(1,792)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	72,567	64,952	10
Miscellaneous Nonoperating Income (421)	124,372	294,333	11
Total Other Income	197,045	357,493	
Total Income	522,848	917,964	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,656)	0	12
Other Income Deductions (426)	86,746	80,782	13
Total Miscellaneous Income Deductions	47,090	80,782	
Income Before Interest Charges	475,758	837,182	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,758	2,758	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	11,290	15,768	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	14,048	18,526	
Net Income	461,710	818,656	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,640,593	10,013,641	20
Balance Transferred from Income (433)	461,710	818,656	21
Miscellaneous Credits to Surplus (434)	0	2,808,296	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	14,102,303	13,640,593	

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	10,456,397		10,456,397	1
Total (Acct. 400):	10,456,397	0	10,456,397	
Operation and Maintenance Expense (401-402):				
Derived	9,366,607		9,366,607	2
Total (Acct. 401-402):	9,366,607	0	9,366,607	
Depreciation Expense (403):				
Derived	448,928		448,928	3
Total (Acct. 403):	448,928	0	448,928	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	315,059		315,059	5
Total (Acct. 408):	315,059	0	315,059	
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:	325,803	0	325,803	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	106		106	8
Total (Acct. 415-416):	106	0	106	
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 DIVIDENDS	72,567	0	72,567 11
Total (Acct. 419):	72,567	0	72,567
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	31,680	31,680 12
Contributed Plant - Electric	[REDACTED]	92,692	92,692 13
NONE	0	0	0 14
Total (Acct. 421):	0	124,372	124,372
TOTAL OTHER INCOME:	72,673	124,372	197,045
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(39,656)	[REDACTED]	(39,656) 15
NONE	0	0	0 16
Total (Acct. 425):	(39,656)	0	(39,656)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	41,422	41,422 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	45,324	45,324 18
NONE	0	0	0 19
Total (Acct. 426):	0	86,746	86,746
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(39,656)	86,746	47,090
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 20
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION	2,758	[REDACTED]	2,758 21
Total (Acct. 428):	2,758	0	2,758
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	11,290	[REDACTED]	11,290 23
Total (Acct. 430):	11,290	0	11,290

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	14,048	0	14,048
NET INCOME:	424,084	37,626	461,710
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	10,618,746	3,021,847	13,640,593 26
Total (Acct. 216):	10,618,746	3,021,847	13,640,593
Balance Transferred from Income (433):			
Derived	424,084	37,626	461,710 27
Total (Acct. 433):	424,084	37,626	461,710
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	11,042,830	3,059,473	14,102,303

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,068	162,330			164,398	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	55				55	2
Payroll	1,850	29,009			30,859	3
Materials		133,378			133,378	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	1,905	162,387	0	0	164,292	
Net income (or loss)	163	(57)	0	0	106	

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	1,048,271	9,408,126	0	0	10,456,397	1
Less: interdepartmental sales	0	27,626	0	0	27,626	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		1,038			1,038	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,048,271	9,379,462	0	0	10,427,733	

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	88,507	6,553	95,060	1
Electric operating expenses	269,197	19,658	288,855	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	30,859	2,293	33,152	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	61,618	4,259	65,877	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	32,763	(32,763)	0	18
All other accounts			0	19
Total Payroll	482,944	0	482,944	

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	3.5	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 (101-107)	21,349,121	20,002,771	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,209,750	8,497,882	2
Net Utility Plant	13,139,371	11,504,889	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,139,371	11,504,889	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	43,500	7
Other Investments (124)	198,448	153,383	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	198,448	196,883	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	666,875	522,186	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	3,370,133	3,859,499	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,276,473	1,073,857	15
Other Accounts Receivable (143)	174,923	142,089	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	76,413	22,313	18
Materials and Supplies (151-163)	383,349	475,563	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	5,948,166	6,095,507	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,515	8,273	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	5,515	8,273	
Total Assets and Other Debits	19,291,500	17,805,552	

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)	2,019,038	2,006,464	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	14,102,303	13,640,593	28
Total Proprietary Capital	16,121,341	15,647,057	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	205,000	300,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	205,000	300,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	779,904	756,004	33
Payables to Municipality (233)	224,693	232,122	34
Customer Deposits (235)	1,170	1,170	35
Taxes Accrued (236)	521,591	248,904	36
Interest Accrued (237)	2,538	3,678	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	113,411	91,672	41
Total Current and Accrued Liabilities	1,643,307	1,333,550	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	12,375	14,982	43
Other Deferred Credits (253)	1,309,477	509,963	44
Total Deferred Credits	1,321,852	524,945	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	19,291,500	17,805,552	

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	8,309,737	0	0	11,693,034	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)	5,727,939	0	0	11,538,965	2
Utility Plant in Service - Contributed Plant (101.2)	2,637,473	0	0	1,383,752	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)	22,770			38,222	9
Total Utility Plant	8,388,182	0	0	12,960,939	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,714,480	0	0	5,534,613	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	379,529	0	0	581,128	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,094,009	0	0	6,115,741	
Net Utility Plant	6,294,173	0	0	6,845,198	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	1,884,115	5,739,856			7,623,971	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	113,270	335,658			448,928	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,898				7,898	6
Accruals charged other						7
accounts (specify):						8
CHARGED TO CLEARING ACCOU	11,916	57,922			69,838	9
Salvage	640	3,593			4,233	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	133,724	397,173	0	0	530,897	16
Debits during year						17
Book cost of plant retired	4,104	99,722			103,826	18
Cost of removal	0	8,821			8,821	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10	299,255	493,873			793,128	
					0	
					0	23
					0	24
Total debits	303,359	602,416	0	0	905,775	25
Balance end of year (111.1)	1,714,480	5,534,613	0	0	7,249,093	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	338,107	535,804			873,911	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	41,422	45,324			86,746	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	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	41,422	45,324	0	0	86,746	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	379,529	581,128	0	0	960,657	26

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):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			354,124		354,124	444,901	3
Total Electric Utility					354,124	444,901	

Account	Total End of Year	Amount Prior Year	
Electric utility total	354,124	444,901	1
Water utility (154)	29,225	30,662	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	383,349	475,563	

**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)				
1996 ADVANCE	2,758	428	5,515	1
Total			<u><u>5,515</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	2,006,464	1
Changes during year (explain):		
IMPROVEMENTS FOR HWY 32 PROJECT	12,574	2
Balance end of year	<u>2,019,038</u>	

BONDS (ACCTS. 221 AND 222)

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)
Total Reacquired Bonds (Account 222)				0

1

Net amount of bonds outstanding December 31: 0

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)	
Advances (223)					
SUBSTATION ADVANCE	04/01/1996	04/01/2006	4.95%	205,000	1
Total for Account 223				205,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	248,904	1
Accruals:		
Charged water department expense	117,351	2
Charged electric department expense	197,708	3
Charged sewer department expense	2,786	4
Other (explain):		
CHARGED TO CLEARING	3,876	5
FICA TAX CAPITALIZED	5,906	6
Total Accruals and other credits	327,627	
Taxes paid during year:		
County, state and local taxes		7
Social Security taxes	35,541	8
PSC Remainder Assessment	12,106	9
Other (explain):		
GROSS RECEIPTS TAX	7,293	10
Total payments and other debits	54,940	
Balance end of year	521,591	

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
1996 SUBSTATION ADVANCE	3,678	11,290	12,430	2,538	3
Subtotal	3,678	11,290	12,430	2,538	
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	3,678	11,290	12,430	2,538	

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):		
INVESTMENT IN ATC	198,448	2
Total (Acct. 124):	198,448	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	182,117	9
Electric	1,094,356	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,276,473	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	88,558	13
Merchandising, jobbing and contract work	72,634	14
Other (specify):		
JOINT POLE USE RENT	13,731	15
Total (Acct. 143):	174,923	

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)	
Receivables from Municipality (145):		
DELINQUENT UTILITY CHARGES ON TAX ROLL	19,874	16
JOINT OPERATING COSTS	7,667	17
CONSTRUCTION PROJECT EASEMENT COST	43,500	18
MISCELLANEOUS	5,372	19
Total (Acct. 145):	76,413	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
DECEMBER WAGES, BENEFITS AND OTHER EXPENSES	115,623	26
BILLINGS DUE SEWER DEPARTMENT	109,070	27
Total (Acct. 233):	224,693	
Other Deferred Credits (253):		
Regulatory Liability	753,472	28
PUBLIC BENEFITS PROGRAM	184,199	29
ELECTRIC REFUND TO BE REFUNDED TO CUSTOMERS	371,306	30
DEFERRED REVENUE - PREPAID TOWER RENT	500	31
Total (Acct. 253):	1,309,477	

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)	5,715,941	10,919,899	0	0	16,635,840	1
Materials and Supplies	29,943	399,512	0	0	429,455	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,799,297	5,637,234	0	0	7,436,531	4
Customer Advances for Construction		12,375			12,375	5
Regulatory Liability	142,146	234,589	0	0	376,735	6
NONE					0	7
Average Net Rate Base	3,804,441	5,435,213	0	0	9,239,654	
Net Operating Income	189,874	135,929	0	0	325,803	8
Net Operating Income as a percent of Average Net Rate Base						
	4.99%	2.50%	N/A	N/A	3.53%	

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	299,255	493,873	0	0	793,128	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	14,962	24,694			39,656	4
Other (specify):						
NONE					0	5
Balance End of Year	284,293	469,179	0	0	753,472	

FINANCIAL SECTION FOOTNOTES

Taxes Accrued (Acct. 236) (Page F-17)

General footnotes

The 2003 property tax equivalent was not paid during 2004. Will be paid in 2005 along with the 2004 property tax equivalent.

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Merchandising, jobbing and contract work includes costs billed for primary electric extensions billed to developers, street light/pole damage costs billed out, install/replace services and other miscellaneous billings.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,037,067	1,120,588	1
Total Sales of Water	1,037,067	1,120,588	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	6,000	6,000	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,204	7,391	6
Total Other Operating Revenues	11,204	13,391	
Total Operating Revenues	1,048,271	1,133,979	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	281,412	281,333	7
Pumping Expenses (620-633)	58,141	54,477	8
Water Treatment Expenses (640-652)	0	0	9
Transmission and Distribution Expenses (660-678)	161,111	151,741	10
Customer Accounts Expenses (901-905)	39,224	33,540	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	87,888	79,318	13
Total Operation and Maintenance Expenses	627,776	600,409	
Other Operating Expenses			
Depreciation Expense (403)	113,270	114,435	14
Amortization Expense (404-407)		0	15
Taxes (408)	117,351	106,022	16
Total Other Operating Expenses	230,621	220,457	
Total Operating Expenses	858,397	820,866	
NET OPERATING INCOME	189,874	313,113	

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	2,758	145,170	374,149	4
Commercial	190	21,621	48,116	5
Industrial	55	257,902	276,779	6
Total Metered Sales to General Customers (461)	3,003	424,693	699,044	
Private Fire Protection Service (462)	36		23,800	7
Public Fire Protection Service (463)	3,092		303,103	8
Other Sales to Public Authorities (464)	15	3,801	11,120	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,146	428,494	1,037,067	

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)	303,103	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)	303,103	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FOR CELL PHONE ANTENA ON WATER TOWER	6,000	8
Total Rents from Water Property (472)	6,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,646	10
Other (specify): MISCELLANEOUS	558	11
Total Other Water Revenues (474)	5,204	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	281,412	281,333	3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	281,412	281,333	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	8,859	3,749	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	31,997	36,170	17
Pumping Labor and Expenses (624)	0		18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	17,285	14,558	25
Total Pumping Expenses	58,141	54,477	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	0		27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)		0	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	9,665	3,885	34
Storage Facilities Expenses (661)	159	160	35
Transmission and Distribution Lines Expenses (662)	38,894	48,365	36
Meter Expenses (663)	16,300	11,907	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	15,253	17,521	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)	2,530	1,286	42
Maintenance of Distribution Reservoirs and Standpipes (672)	15,522	8,617	43
Maintenance of Transmission and Distribution Mains (673)	40,927	29,474	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	12,912	18,679	46
Maintenance of Meters (676)		0	47
Maintenance of Hydrants (677)	8,949	11,847	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	161,111	151,741	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	14,322	12,726	51
Customer Records and Collection Expenses (903)	24,902	20,814	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	39,224	33,540	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	22,254	14,483	56
Office Supplies and Expenses (921)	12,561	10,160	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	8,642	8,174	59
Property Insurance (924)	2,480	3,981	60
Injuries and Damages (925)	10,398	15,247	61
Employee Pensions and Benefits (926)	27,848	23,778	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	903	1,015	65
Rents (931)		0	66
Maintenance of General Plant (932)	2,802	2,480	67
Total Administrative and General Expenses	87,888	79,318	
Total Operation and Maintenance Expenses	627,776	600,409	

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		111,125	101,183	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF TAX ON METERS	2,061	2,629	2
Net property tax equivalent		109,064	98,554	
Social Security	50% OF FICA TAX ON METER READING/RECORDS	8,803	8,160	3
PSC Remainder Assessment		1,332	1,096	4
Other (specify): CHARGED TO CLEARING		(1,848)	(1,788)	5
Total tax expense		117,351	106,022	

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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236332				3
County tax rate	mills		7.233457				4
Local tax rate	mills		5.639836				5
School tax rate	mills		10.754284				6
Voc. school tax rate	mills		1.905009				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.768918				10
Less: state credit	mills		1.286231				11
Net tax rate	mills		24.482687				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.639836				14
Combined School Tax Rate	mills		12.659293				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.299129				17
Total Tax Rate	mills		25.768918				18
Ratio of Local and School Tax to Total	dec.		0.710124				19
Total tax net of state credit	mills		24.482687				20
Net Local and School Tax Rate	mills		17.385745				21
Utility Plant, Jan. 1	\$	8,309,737	8,309,737				22
Materials & Supplies	\$	30,662	30,662				23
Subtotal	\$	8,340,399	8,340,399				24
Less: Plant Outside Limits	\$	787,333	787,333				25
Taxable Assets	\$	7,553,066	7,553,066				26
Assessment Ratio	dec.		0.846243				27
Assessed Value	\$	6,391,729	6,391,729				28
Net Local & School Rate	mills		17.385745				29
Tax Equiv. Computed for Current Year	\$	111,125	111,125				30
Tax Equivalent per 1994 PSC Report	\$	83,559					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	111,125					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 \$100,000. 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	
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)	1,700		12
Structures and Improvements (321)	99,293		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	591,940		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,552		20
Total Pumping Plant	698,485	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 Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			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)			1,700 12
Structures and Improvements (321)			99,293 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			591,940 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			5,552 20
Total Pumping Plant	0	0	698,485
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 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 \$100,000. 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 AND DISTRIBUTION PLANT			
Land and Land Rights (340)	24,348		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,037,264		26
Transmission and Distribution Mains (343)	2,797,675		27
Fire Mains (344)	0		28
Services (345)	239,100		29
Meters (346)	280,215	16,809	30
Hydrants (348)	283,519	9,193	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,662,121	26,002	
GENERAL PLANT			
Land and Land Rights (389)	402		33
Structures and Improvements (390)	146,009		34
Office Furniture and Equipment (391)	7,324		35
Computer Equipment (391.1)	22,204		36
Transportation Equipment (392)	54,666		37
Stores Equipment (393)	343		38
Tools, Shop and Garage Equipment (394)	23,278	2,097	39
Laboratory Equipment (395)	487		40
Power Operated Equipment (396)	17,367		41
Communication Equipment (397)	8,929		42
SCADA Equipment (397.1)	62,183		43
Miscellaneous Equipment (398)	146		44
Other Tangible Property (399)	0		45
Total General Plant	343,338	2,097	
Total utility plant in service directly assignable	5,703,944	28,099	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,703,944	28,099	

**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)			24,348 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,037,264 26
Transmission and Distribution Mains (343)			2,797,675 27
Fire Mains (344)			0 28
Services (345)			239,100 29
Meters (346)	2,854		294,170 30
Hydrants (348)	1,250		291,462 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,104	0	4,684,019
GENERAL PLANT			
Land and Land Rights (389)			402 33
Structures and Improvements (390)			146,009 34
Office Furniture and Equipment (391)			7,324 35
Computer Equipment (391.1)			22,204 36
Transportation Equipment (392)			54,666 37
Stores Equipment (393)			343 38
Tools, Shop and Garage Equipment (394)			25,375 39
Laboratory Equipment (395)			487 40
Power Operated Equipment (396)			17,367 41
Communication Equipment (397)			8,929 42
SCADA Equipment (397.1)			62,183 43
Miscellaneous Equipment (398)			146 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	345,435
Total utility plant in service directly assignable	4,104	0	5,727,939
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,104	0	5,727,939

**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 \$100,000. 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	
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 \$100,000. 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 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)	2,126,073	26,680	27
Fire Mains (344)	0		28
Services (345)	306,173		29
Meters (346)	0		30
Hydrants (348)	166,839	5,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,599,085	31,680	
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)	6,708		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	6,708	0	
Total utility plant in service directly assignable	2,605,793	31,680	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,605,793	31,680	

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)			2,152,753 27
Fire Mains (344)			0 28
Services (345)			306,173 29
Meters (346)			0 30
Hydrants (348)			171,839 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,630,765
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)			6,708 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	6,708
Total utility plant in service directly assignable	0	0	2,637,473
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,637,473

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	51,279	3.20%	3,177	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	320,968	4.40%	26,045	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,995	4.40%	244	15
Total Pumping Plant	377,242		29,466	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	406,600	1.90%	19,708	19
Transmission and Distribution Mains (343)	521,047	1.30%	36,370	20
Fire Mains (344)	0			21
Services (345)	114,568	2.90%	6,934	22
Meters (346)	156,503	5.50%	15,796	23
Hydrants (348)	66,888	2.20%	6,325	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					54,456 8
322					0 9
323					0 10
324					0 11
325					347,013 12
326					0 13
327					0 14
328					5,239 15
	0	0	0	0	406,708
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					426,308 19
343				(217,807)	339,610 20
344					0 21
345				(57,505)	63,997 22
346	2,854		640		170,085 23
348	1,250			(23,944)	48,019 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,265,606		85,133	
GENERAL PLANT				
Structures and Improvements (390)	74,229	2.90%	4,234	26
Office Furniture and Equipment (391)	7,324	5.80%		27
Computer Equipment (391.1)	17,532	26.70%	4,672	28
Transportation Equipment (392)	32,325	13.30%	7,271	29
Stores Equipment (393)	343	5.80%		30
Tools, Shop and Garage Equipment (394)	21,301	5.80%	1,411	31
Laboratory Equipment (395)	469	5.80%	18	32
Power Operated Equipment (396)	16,487	7.50%	880	33
Communication Equipment (397)	8,929	15.00%		34
SCADA Equipment (397.1)	62,182	9.20%		35
Miscellaneous Equipment (398)	146	5.80%		36
Other Tangible Property (399)	0			37
Total General Plant	241,267		18,486	
Total accum. prov. directly assignable	1,884,115		133,085	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,884,115		133,085	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	4,104	0	640	(299,256)	1,048,019
390					78,463 26
391					7,324 27
391.1					22,204 28
392					39,596 29
393					343 30
394					22,712 31
395					487 32
396					17,367 33
397					8,929 34
397.1					62,182 35
398					146 36
399					0 37
	0	0	0	0	259,753
	4,104	0	640	(299,256)	1,714,480
					0 38
	4,104	0	640	(299,256)	1,714,480

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	244,339	1.30%	27,812
Fire Mains (344)	0		21
Services (345)	65,887	2.90%	8,879
Meters (346)	0		23
Hydrants (348)	27,378	2.20%	3,725

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					272,151 20
344					0 21
345					74,766 22
346					0 23
348					31,103 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	337,604		40,416	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	503	15.00%	1,006	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	503		1,006	
Total accum. prov. directly assignable	338,107		41,422	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	338,107		41,422	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	378,020
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					1,509 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	1,509
	0	0	0	0	379,529
					0 38
	0	0	0	0	379,529

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	36,499			36,499	1
February	29,979			29,979	2
March	29,340			29,340	3
April	38,561			38,561	4
May	34,117			34,117	5
June	38,919			38,919	6
July	46,948			46,948	7
August	53,747			53,747	8
September	49,004			49,004	9
October	50,428			50,428	10
November	33,513			33,513	11
December	37,162			37,162	12
Total annual pumpage	478,217	0	0	478,217	
Less: Water sold				428,494	13
Volume pumped but not sold				49,723	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				610	16
Volume related to equipment/system malfunction				1,900	17
Non-utility volume NOT included in water sales				706	18
Total volume not sold but accounted for				3,216	19
Volume pumped but unaccounted for				46,507	20
Percent of water lost				10%	21
If more than 15%, 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.)				3,160	23
Date of maximum: 7/22/2004					24
Cause of maximum:					25
CUSTOMER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				870	26
Date of minimum: 7/7/2004					27
Total KWH used for pumping for the year				457,120	28
If water is purchased: Vendor Name: SHEBOYGAN WATER UTILITY					29
Point of Delivery: TAYLOR DRIVE PUMP STATION					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)
-------------------------	--	----------------------------------	--	---	--

NONE

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	#7 WESTERN AVE (1)	#7 WESTERN AVE (2)	#7 WESTERN AVE (3)	1
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN FALLS	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A/C	A/C	A/C	5
Year Installed	1996	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,100	1,100	8
Pump Motor or Standby Engine Mfr	TOSHIBA	TOSHIBA	TOSHIBA	9 10
Year Installed	1996	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	IWY PP BOOSTER PUMP (1)	IWY PP BOOSTER PUMP (2)	TAYLOR BOOSTER (1)	14
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PALO	PALO	A/C	18
Year Installed	1990	1990	1987	19
Type	OTHER	OTHER	CENTRIFUGAL	20
Actual Capacity (gpm)	120	120	1,740	21
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	U S ELECTRIC	22 23
Year Installed	1990	1990	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	5	125	26

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	TAYLOR BOOSTER (2)			1
Location	SHEBOYGAN			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	A/C			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,740			8
Pump Motor or Standby Engine Mfr	U S ELECTRIC			9 10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	125			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	TOWER #3 (FOREST)	TOWER #4 (WESTERN)	TOWER #5 (MEADOWLARK)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	ET	4
Year constructed	1969	1976	1996	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)				8
Elevation difference in feet (See Headnote 3.)	83	101	105	9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons (actual)	2,000,000	2,000,000	200,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
Points of application (wellhouse, central facilities, booster station, other)				15
Points of application (wellhouse, central facilities, booster station, other)				16
Points of application (wellhouse, central facilities, booster station, other)				17
Filters, type (gravity, pressure, other, none)				18
Filters, type (gravity, pressure, other, none)				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				22
Is a corrosion control chemical used (yes, no)?				23
Is a corrosion control chemical used (yes, no)?				24
Is water fluoridated (yes, no)?				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.250	148	0	0	0	148	1
M	D	2.000	167	0	0	0	167	2
M	D	3.000	0	0	0	0	0	3
M	D	4.000	373	0	0	0	373	4
P	D	4.000	21	0	0	0	21	5
M	D	6.000	79,138	0	0	0	79,138	6
P	D	6.000	4,373	0	0	0	4,373	7
M	D	8.000	45,629	0	0	0	45,629	8
P	D	8.000	20,380	420	0	0	20,800	9
M	D	10.000	20,632	0	0	0	20,632	10
P	D	10.000	8,539	440	0	0	8,979	11
M	D	12.000	40,404	0	0	0	40,404	12
P	D	12.000	7,693	0	0	0	7,693	13
M	T	16.000	6,304	0	0	0	6,304	14
P	T	16.000	9,798	0	0	0	9,798	15
M	T	24.000	5,407	0	0	0	5,407	16
Total Within Municipality			249,006	860	0	0	249,866	
Total Utility			249,006	860	0	0	249,866	

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)	
L	0.625	866	0	0	0	866		1
M	0.750	553	0	0	0	553		2
L	1.000	8	0	0	0	8		3
M	1.000	1,007	0	0	0	1,007	83	4
M	1.250	3	0	0	0	3		5
M	1.500	28	0	0	0	28		6
P	1.500	8	0	0	0	8	6	7
P	2.000	7	0	0	0	7	6	8
M	2.000	29	0	0	0	29	7	9
M	3.000	2	0	0	0	2		10
M	4.000	3	0	0	0	3		11
M	6.000	6	0	0	0	6		12
M	8.000	2	0	0	0	2		13
M	12.000	1	0	0	0	1		14
Total Utility		2,523	0	0	0	2,523	102	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,965	96	53	0	2,008	97	1
0.750	1,114	120	6	0	1,228	121	2
1.000	55	3	1	0	57	0	3
1.500	39	3	1	0	41	4	4
2.000	27	5	0	0	32	5	5
2.500	0	0	0	0	0	0	6
3.000	10	0	0	0	10	1	7
4.000	6	0	0	0	6	0	8
6.000	2	0	0	0	2	2	9
Total:	3,218	227	61	0	3,384	230	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,719	79	7	10	3	190	2,008	1
0.750	1,110	59	5	7	1	46	1,228	2
1.000	11	25	10	2	1	8	57	3
1.500	1	25	3	3	0	9	41	4
2.000	0	7	15	5	0	5	32	5
2.500	0	0	0	0	0	0	0	6
3.000	0	1	4	2	1	2	10	7
4.000	0	0	2	1	0	3	6	8
6.000	0	0	2	0	0	0	2	9
Total:	2,841	196	48	30	6	263	3,384	

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	370	5	3		372	2
Total Fire Hydrants	370	5	3	0	372	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	372
Number of distribution system valves end of year:	634
Number of distribution valves operated during year:	563

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Maintenance of Transmission and Distribution Mains (673) increased by \$11,453 this year because we had more water leaks than the prior year.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Accounts #343, #348 and #345 have been adjusted by the amount of accumulated depreciation on contributed assets as of 1/1/03 and reclassified to a regulatory liability account as required.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

440' of 12" water mains were added by a developer (CIAC).
420' of 8" water mains were added by a developer (CIAC).

Meters (Page W-23)

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

Yes.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	9,371,505	9,509,078	1
Total Sales of Electricity	9,371,505	9,509,078	
Other Operating Revenues			
Forfeited Discounts (450)	12,407	9,784	2
Miscellaneous Service Revenues (451)	108	186	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	20,277	20,277	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	3,829	3,230	7
Total Other Operating Revenues	36,621	33,477	
Total Operating Revenues	9,408,126	9,542,555	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	8,041,725	8,156,226	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	412,453	396,492	10
Customer Accounts Expenses (901-905)	89,715	76,454	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	194,938	167,677	13
Total Operation and Maintenance Expenses	8,738,831	8,796,849	
Other Expenses			
Depreciation Expense (403)	335,658	315,674	14
Amortization Expense (404-407)		0	15
Taxes (408)	197,708	182,674	16
Total Other Expenses	533,366	498,348	
Total Operating Expenses	9,272,197	9,295,197	
NET OPERATING INCOME	135,929	247,358	

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	12,407	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	12,407	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	108	3
Total Miscellaneous Service Revenues (451)	108	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTRACT RENTAL	20,277	5
Total Rent from Electric Property (454)	20,277	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS AND MISCELLANEOUS	3,829	7
Total Other Electric Revenues (456)	3,829	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, 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 Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	8,041,725	8,156,226	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	8,041,725	8,156,226	
Total Power Production Expenses	8,041,725	8,156,226	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	4,354	4,221	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	6,216	5,387	52
Overhead Line Expenses (583)	35,899	35,048	53
Underground Line Expenses (584)	14,426	14,175	54
Street Lighting and Signal System Expenses (585)	2,796	1,919	55
Meter Expenses (586)	24,587	23,602	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	77,729	81,559	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	60,932	66,311	62
Maintenance of Overhead Lines (593)	77,372	69,681	63
Maintenance of Underground Lines (594)	50,389	45,286	64
Maintenance of Line Transformers (595)	5,594	13,449	65
Maintenance of Street Lighting and Signal Systems (596)	52,159	35,854	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	412,453	396,492	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	31,878	30,258	70
Customer Records and Collection Expenses (903)	56,799	45,695	71
Uncollectible Accounts (904)	1,038	501	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	89,715	76,454	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	29,072	27,762	78
Office Supplies and Expenses (921)	14,321	6,570	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	38,201	21,490	81
Property Insurance (924)	3,425	5,497	82
Injuries and Damages (925)	14,355	21,056	83
Employee Pensions and Benefits (926)	78,267	63,809	84
Regulatory Commission Expenses (928)	7,433	1,803	85
Duplicate Charges -- Credit (929)	5,636	4,490	86
Miscellaneous General Expenses (930)	11,000	20,714	87
Rents (931)		0	88
Maintenance of General Plant (932)	4,500	3,466	89
Total Administrative and General Expenses	194,938	167,677	
Total Operation and Maintenance Expenses	8,738,831	8,796,849	

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		161,562	147,721	1
Social Security		26,013	24,566	2
Wisconsin Gross Receipts Tax		7,293	8,061	3
PSC Remainder Assessment		10,774	11,086	4
Other (specify):				
CAPITALIZED FICA TAX		(5,906)	(6,804)	5
CHARGED TO CLEARING		(2,028)	(1,956)	6
Total tax expense		197,708	182,674	

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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236332				3
County tax rate	mills		7.233457				4
Local tax rate	mills		5.639836				5
School tax rate	mills		10.754284				6
Voc. school tax rate	mills		1.905009				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.768918				10
Less: state credit	mills		1.286231				11
Net tax rate	mills		24.482687				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.639836				14
Combined School Tax Rate	mills		12.659293				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.299129				17
Total Tax Rate	mills		25.768918				18
Ratio of Local and School Tax to Total	dec.		0.710124				19
Total tax net of state credit	mills		24.482687				20
Net Local and School Tax Rate	mills		17.385745				21
Utility Plant, Jan. 1	\$	11,693,034	11,693,034				22
Materials & Supplies	\$	444,901	444,901				23
Subtotal	\$	12,137,935	12,137,935				24
Less: Plant Outside Limits	\$	1,156,724	1,156,724				25
Taxable Assets	\$	10,981,211	10,981,211				26
Assessment Ratio	dec.		0.846243				27
Assessed Value	\$	9,292,773	9,292,773				28
Net Local & School Rate	mills		17.385745				29
Tax Equiv. Computed for Current Year	\$	161,562	161,562				30
Tax Equivalent per 1994 PSC Report	\$	142,749					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	161,562					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 \$100,000. 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.
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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)	27,872		34
Structures and Improvements (361)	84,867		35
Station Equipment (362)	2,375,702	1,060,917	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	744,779	6,411	38
Overhead Conductors and Devices (365)	1,158,456	5,527	39
Underground Conduit (366)	158,226	10,988	40
Underground Conductors and Devices (367)	1,697,995	115,446	41
Line Transformers (368)	1,325,552	98,678	42
Services (369)	741,622	28,908	43
Meters (370)	414,890	107	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	669,549	10,872	47
Total Distribution Plant	9,399,510	1,337,854	
GENERAL PLANT			
Land and Land Rights (389)	250		48
Structures and Improvements (390)	245,421		49
Office Furniture and Equipment (391)	33,823		50
Computer Equipment (391.1)	25,276		51
Transportation Equipment (392)	222,795		52
Stores Equipment (393)	1,028		53
Tools, Shop and Garage Equipment (394)	79,109		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			27,872 34
Structures and Improvements (361)			84,867 35
Station Equipment (362)	84,675		3,351,944 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	4,814		746,376 38
Overhead Conductors and Devices (365)	6,088		1,157,895 39
Underground Conduit (366)			169,214 40
Underground Conductors and Devices (367)	1,133		1,812,308 41
Line Transformers (368)	425		1,423,805 42
Services (369)			770,530 43
Meters (370)	888		414,109 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,699		678,722 47
Total Distribution Plant	99,722	0	10,637,642
GENERAL PLANT			
Land and Land Rights (389)			250 48
Structures and Improvements (390)			245,421 49
Office Furniture and Equipment (391)			33,823 50
Computer Equipment (391.1)			25,276 51
Transportation Equipment (392)			222,795 52
Stores Equipment (393)			1,028 53
Tools, Shop and Garage Equipment (394)			79,109 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 \$100,000. 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)	10,137		55
Power Operated Equipment (396)	266,622		56
Communication Equipment (397)	16,423		57
Miscellaneous Equipment (398)	439		58
Other Tangible Property (399)	0		59
Total General Plant	901,323	0	
Total utility plant in service directly assignable	10,300,833	1,337,854	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	10,300,833	1,337,854	

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)			10,137 55
Power Operated Equipment (396)			266,622 56
Communication Equipment (397)			16,423 57
Miscellaneous Equipment (398)			439 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	901,323
Total utility plant in service directly assignable	99,722	0	11,538,965
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	99,722	0	11,538,965

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 \$100,000. 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 \$100,000. 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)	229,313	3,889	38
Overhead Conductors and Devices (365)	374,935	1,940	39
Underground Conduit (366)	49,560	1,327	40
Underground Conductors and Devices (367)	539,458	84,320	41
Line Transformers (368)	0		42
Services (369)	0	1,401	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)	80,561	911	47
Total Distribution Plant	1,273,827	93,788	
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)			233,202 38
Overhead Conductors and Devices (365)			376,875 39
Underground Conduit (366)			50,887 40
Underground Conductors and Devices (367)			623,778 41
Line Transformers (368)			0 42
Services (369)			1,401 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)			81,472 47
Total Distribution Plant	0	0	1,367,615
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 \$100,000. 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)	16,137		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	16,137	0	
Total utility plant in service directly assignable	1,289,964	93,788	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	1,289,964	93,788	

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)			16,137 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	16,137
Total utility plant in service directly assignable	0	0	1,383,752
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,383,752

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	14,836	2.70%	2,291	27
Station Equipment (362)	1,314,153	3.03%	86,774	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	497,275	3.33%	24,828	30
Overhead Conductors and Devices (365)	701,926	3.33%	38,567	31
Underground Conduit (366)	44,580	2.50%	4,093	32
Underground Conductors and Devices (367)	691,626	3.33%	58,446	33
Line Transformers (368)	647,867	3.33%	45,777	34
Services (369)	415,551	3.33%	25,177	35
Meters (370)	254,405	3.33%	13,803	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	560,567	3.33%	22,448	39
Total Distribution Plant	5,142,786		322,204	
GENERAL PLANT				
Structures and Improvements (390)	67,496	2.70%	6,626	40
Office Furniture and Equipment (391)	33,823	9.09%		41
Computer Equipment (391.1)	15,505	12.50%	3,761	42
Transportation Equipment (392)	195,112	12.50%	27,682	43
Stores Equipment (393)	1,028	6.67%		44
Tools, Shop and Garage Equipment (394)	71,676	6.67%	5,277	45
Laboratory Equipment (395)	10,137	5.00%		46
Power Operated Equipment (396)	187,528	10.00%	26,662	47
Communication Equipment (397)	14,326	8.33%	1,368	48
Miscellaneous Equipment (398)	439	10.00%		49
Other Tangible Property (399)	0			50
Total General Plant	597,070		71,376	
Total accum. prov. directly assignable	5,739,856		393,580	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					17,127 27
362	84,675				1,316,252 28
363					0 29
364	4,814	3,372		(113,484)	400,433 30
365	6,088	4,296	2,432	(159,141)	573,400 31
366				(9,760)	38,913 32
367	1,133	813		(152,457)	595,669 33
368	425	340		(59,031)	633,848 34
369					440,728 35
370	888				267,320 36
371					0 37
372					0 38
373	1,699		1,161		582,477 39
	99,722	8,821	3,593	(493,873)	4,866,167
390					74,122 40
391					33,823 41
391.1					19,266 42
392					222,794 43
393					1,028 44
394					76,953 45
395					10,137 46
396					214,190 47
397					15,694 48
398					439 49
399					0 50
	0	0	0	0	668,446
	99,722	8,821	3,593	(493,873)	5,534,613

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>5,739,856</u></u>		<u><u>393,580</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	99,722	8,821	3,593	(493,873)	5,534,613

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	120,975	3.33%	7,701	30
Overhead Conductors and Devices (365)	171,389	3.33%	12,518	31
Underground Conduit (366)	10,975	2.50%	1,672	32
Underground Conductors and Devices (367)	170,079	3.33%	19,368	33
Line Transformers (368)	0			34
Services (369)	0	3.33%	23	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	61,714	3.33%	2,698	39
Total Distribution Plant	535,132		43,980	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	672	8.33%	1,344	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	672		1,344	
Total accum. prov. directly assignable	535,804		45,324	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					128,676 30
365					183,907 31
366					12,647 32
367					189,447 33
368					0 34
369					23 35
370					0 36
371					0 37
372					0 38
373					64,412 39
	0	0	0	0	579,112
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					2,016 48
398					0 49
399					0 50
	0	0	0	0	2,016
	0	0	0	0	581,128

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--**

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>535,804</u>		<u>45,324</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>581,128</u>

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)	21				21	1
7.2/12.5 kV (12kV)	28				28	2
14.4/24.9 kV (25kV)					0	3
Other:						
240V	10				10	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:						
240V	18	1			19	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:						
240V	1				1	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	56	11
Nonfarm	96	12
Total	152	13
Total customers on rural lines at end of year	152	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	29,203	Tuesday	01/20/2004	18:00	17,606	1
February	02	28,716	Wednesday	02/04/2004	18:00	16,934	2
March	03	27,314	Thursday	03/25/2004	12:00	16,013	3
April	04	27,456	Friday	04/16/2004	14:00	15,984	4
May	05	28,068	Thursday	05/20/2004	14:00	15,110	5
June	06	30,727	Tuesday	06/08/2004	14:00	15,269	6
July	07	32,822	Thursday	07/22/2004	14:00	16,997	7
August	08	31,284	Monday	08/02/2004	13:00	16,789	8
September	09	30,564	Tuesday	09/14/2004	14:00	17,534	9
October	10	27,668	Wednesday	10/06/2004	14:00	15,478	10
November	11	27,180	Thursday	11/04/2004	10:00	15,240	11
December	12	28,293	Tuesday	12/21/2004	18:00	16,138	12
Total		349,295				195,092	

System Name SHEBOYGAN FALLS UTILITY

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

Type of Reading	Supplier
60 minutes integrated	ALLIANT ENERGY

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	195,092	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	195,092	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	187,988	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	187,988	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	7,104	25
Total Energy Losses	7,104	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.6414%	27
Total Disposition of Energy	195,092	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	RG-1	3,292	26,910	1
RURAL	RG-1	152	1,986	2
Total Sales for Residential Sales		3,444	28,896	
Commercial & Industrial				
COMMERCIAL	CG-1	400	9,639	3
INTERDEPT - SALES TO WATER DEPT.	CG-1	1	578	4
LARGE POWER CP-1	CP-1	37	8,417	5
LARGE POWER CP-2	CP-2	9	11,225	6
LARGE POWER CP-3	CP-3	6	63,762	7
LARGE POWER CP-4	CP-4	2	64,853	8
Total Sales for Commercial & Industrial		455	158,474	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	6	499	9
SECURITY LIGHTS	MS-2	42	119	10
Total Sales for Public Street & Highway Lighting		48	618	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,947	187,988	

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)	
		1,193,869	277,397	1,471,266	1
		88,087	20,414	108,501	2
0	0	1,281,956	297,811	1,579,767	
		455,840	96,934	552,774	3
		21,516	6,110	27,626	4
46,040		391,578	85,705	477,283	5
37,002		484,640	114,882	599,522	6
141,706		2,479,577	654,961	3,134,538	7
292,323		2,259,355	652,201	2,911,556	8
517,071	0	6,092,506	1,610,793	7,703,299	
		73,381	5,263	78,644	9
		8,581	1,214	9,795	10
0	0	81,962	6,477	88,439	
				0	11
0	0	0	0	0	
517,071	0	7,456,424	1,915,081	9,371,505	

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	ALLIANT ENERGY				1
Point of Delivery	SHEBOYGAN FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	SHEBOYGAN FALLS				5
Total of 12 Monthly Maximum Demands -- kW	349,295				6
Average load factor	76.5111%				7
Total Cost of Purchased Power	8,041,725				8
Average cost per kWh	0.0412				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,699	9,908			12
February	8,177	8,758			13
March	7,870	8,142			14
April	7,587	8,397			15
May	7,386	7,724			16
June	7,551	7,717			17
July	7,999	8,998			18
August	8,278	8,511			19
September	7,945	9,590			20
October	7,518	7,960			21
November	7,456	7,784			22
December	7,744	8,393			23
Total kWh (000)	93,210	101,882			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 (\$)		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)
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	ADAM ST	MONROE	NORTH SIDE	WEST SIDE	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	2	2	1	2	4
Total Capacity of Transformers in kVA	17,500	20,000	10,000	21,900	5
Number of Spare Transformers on Hand					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	4,764	1,480	33,799	1
Acquired during year	4	73	5,125	2
Total	4,768	1,553	38,924	3
Retired during year	47			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,721	1,553	38,924	6
Number end of year accounted for as follows:				7
In customers' use	3,892	1,347	24,438	8
In utility's use	16	10	400	9
				10
Locked meters on customers' premises				11
In stock	813	196	14,086	12
Total end of year	4,721	1,553	38,924	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	48	36,766	1
Sodium Vapor	250	165	47,461	2
Sodium Vapor	400	8	2,410	3
Total		221	86,637	
Ornamental				
Sodium Vapor	70	305	157,457	4
Sodium Vapor	100	300	240,750	5
Sodium Vapor	150	20	8,275	6
Total		625	406,482	
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 15%, but not less \$10,000, please explain.

Employee pensions and benefits (926) - 2004 had a large increase in health insurance expense.

Customer Records & Collection Expenses (930) - Increase due to increased costs of contracts with Wisconsin Public Service increase related to billing and printing of bills and also Alliant related to increased costs of posting payments.

Outside Services Employed (923) - Increase in legal fees related to cost of fighting case against Alliant.

Street Light Maintenance (596) - Increase due to crew concentrating on street light maintenance this year.

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

If Additions for any Accounts exceed \$100,000, please explain.

Station Equipment (362) - The Utility is upgrading two of its substations; one substation is divided into two parts. Adams Street substation is a 69kV to 4kV distribution substation. Work at this substation includes installing a new fence with grounds, installing new and reused 69kV vertical break switches, move and re-install two transformers, install new VSA20 reclosers, moving and re-installing two sets of regulators, and installing new potential transformers. The Highway PP substation is divided into work on the west side and the east side. The work on the west side of Highway PP consists of installing a new 69/13.02 kV transformer with arresters, removing the existing transformer, remove 69 kV fuses, install an S&C transrupter, remove 15 kV regulators, remove regulator bypass switches, and install new angle bus to replace the existing wire bus. The work on the east side of Highway PP consists of installing a new 69/13.02 kV transformer with arresters on a new foundation, remove 69 kV fuses, install an S&C transrupter SE on a new foundation, install bay addition steel and foundations, install new reclosers with foundations and installing feeder risers. The Adams Street project did not start as of 12/31/04 but the Hwy PP projects are completed. To date, costs have been paid from working cash, but we will be borrowing \$1,000,000 long-term in 2005 for these upgrades.

Underground Conductors and Devices (367) - Consists primarily of the Hwy 32 project and paid for from working cash.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

Accounts #364, #365, #367, #368 and #366 have been adjusted by the amount of accumulated depreciation on contributed assets as of 1/1/03 and reclassified to a regulatory liability account as required.
