



3014 (02-02-05)

ANNUAL REPORT

OF

Name: SPOONER MUNICIPAL UTILITIES

Principal Office: CITY HALL - 515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801-0548

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPOONER MUNICIPAL UTILITIES

Utility Address: CITY HALL - 515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801-0548

When was utility organized? 1/15/1905

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA DANIELS, CMC

Title: CLERK/TREASURER

Office Address:

515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801

Telephone: (715) 635 - 8769

Fax Number: (715) 635 - 9319

E-mail Address: cityofspooner@centurytel.com

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

Name: DANIEL L. THOLE, CPA

Title: INDEPENDENT AUDITOR

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

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

Name: GARY CUSKEY

Title: UTILITY COMMITTEE CHAIRMAN

Office Address:

511 DALE STREET

SPOONER, WI 54801

Telephone: (715) 635 - 3719

Fax Number:

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: DANIEL L. THOLE, CPA

Title: INDEPENDENT AUDITOR

Office Address: TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (717) 386 - 0535

E-mail Address: tractool@pressenter.com

Date of most recent audit report: 3/2/2005

Period covered by most recent audit: 1/1/04 - 12/31/04

Names and titles of utility management including manager or superintendent:

Name: WAYNE FISCHER

Title: SUPERINTENDENT

Office Address:
515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801

Telephone: (715) 635 - 8769

Fax Number:

E-mail Address: smu@centurytel.com

Name of utility commission/committee: Gary Cuskey, Chairman

Names of members of utility commission/committee:

- MARVIN BRAY, MEMBER
 - GARY CUSKEY, CHAIRMAN
 - FRED SCHLUTER, MEMBER
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

None.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,180,711	2,175,745	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,842,375	1,762,247	2
Depreciation Expense (403)	157,503	149,233	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	104,404	100,557	5
Total Operating Expenses	2,104,282	2,012,037	
Net Operating Income	76,429	163,708	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	76,429	163,708	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	43,880	21,440	10
Miscellaneous Nonoperating Income (421)	36,748	186,373	11
Total Other Income	80,628	207,813	
Total Income	157,057	371,521	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,190)	0	12
Other Income Deductions (426)	21,986	20,308	13
Total Miscellaneous Income Deductions	11,796	20,308	
Income Before Interest Charges	145,261	351,213	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	77,184	85,006	14
Amortization of Debt Discount and Expense (428)	3,315	3,420	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	45,981	8,846	17
Other Interest Expense (431)	9,377	32	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	135,857	97,304	
Net Income	9,404	253,909	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,793,176	2,069,274	20
Balance Transferred from Income (433)	9,404	253,909	21
Miscellaneous Credits to Surplus (434)	0	469,993	22
Miscellaneous Debits to Surplus--Debit (435)	207,128	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)	2,595,452	2,793,176	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,180,711		2,180,711	1
Total (Acct. 400):	2,180,711	0	2,180,711	
Operation and Maintenance Expense (401-402):				
Derived	1,842,375		1,842,375	2
Total (Acct. 401-402):	1,842,375	0	1,842,375	
Depreciation Expense (403):				
Derived	157,503		157,503	3
Total (Acct. 403):	157,503	0	157,503	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	104,404		104,404	5
Total (Acct. 408):	104,404	0	104,404	
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:	76,429	0	76,429	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
ELECTRIC DEPARTMENT INCOME ON INVESTMENTS	7,711	0	7,711	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
WATER DEPARTMENT INCOME ON INVESTMENTS	21,552	0	21,552 12
WATER DEPARTMENT INCOME ON ADVANCES TO TID	14,617	0	14,617 13
Total (Acct. 419):	43,880	0	43,880
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	█	34,289	34,289 14
Contributed Plant - Electric	█	2,459	2,459 15
NONE	0	0	0 16
Total (Acct. 421):	0	36,748	36,748
TOTAL OTHER INCOME:	43,880	36,748	80,628

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(10,190)	█	(10,190) 17
NONE	0	0	0 18
Total (Acct. 425):	(10,190)	0	(10,190)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	█	13,535	13,535 19
Depreciation Expense on Contributed Plant - Electric	█	8,294	8,294 20
MEUW LOBBYING EXPENSE	157	0	157 21
Total (Acct. 426):	157	21,829	21,986
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,033)	21,829	11,796

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	77,184	█	77,184 22
Total (Acct. 427):	77,184	0	77,184
Amortization of Debt Discount and Expense (428):			
ELECTRIC REVENUE BONDS	2,425	█	2,425 23
WATER REVENUE BONDS	890	█	890 24
Total (Acct. 428):	3,315	0	3,315
Amortization of Premium on Debt--Cr. (429):			
NONE	0	█	0 25
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	45,981		45,981 26
Total (Acct. 430):	45,981	0	45,981
Other Interest Expense (431):			
Derived	9,377		9,377 27
Total (Acct. 431):	9,377	0	9,377
Interest Charged to Construction--Cr. (432):			
NONE	0		0 28
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	135,857	0	135,857
NET INCOME:	(5,515)	14,919	9,404
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,156,325	636,851	2,793,176 29
Total (Acct. 216):	2,156,325	636,851	2,793,176
Balance Transferred from Income (433):			
Derived	(5,515)	14,919	9,404 30
Total (Acct. 433):	(5,515)	14,919	9,404
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 31
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
REFUND OF PRIOR YEAR ELECTRIC TARIFF OVERCHAR	166,913	0	166,913 32
RECORDING OF VESTED BENEFITS UPON EARLY RETIR	40,215	0	40,215 33
Total (Acct. 435)--Debit:	207,128	0	207,128
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 34
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 35
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,943,682	651,770	2,595,452

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	346,433	1,834,278	0	0	2,180,711	1
Less: interdepartmental sales	0	2,846	0	0	2,846	2
Less: interdepartmental rents	0	18,000		0	18,000	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	346,433	1,813,432	0	0	2,159,865	

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	68,720		68,720	1
Electric operating expenses	176,987		176,987	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,610		4,610	8
Electric utility plant accounts	18,431		18,431	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	70		70	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	268,818	0	268,818	

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	2.3	1
Electric	4.7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,379,506	6,088,949	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,112,749	2,143,842	2
Net Utility Plant	4,266,757	3,945,107	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,030,394	630,394	5
Other Investments (124)	0	0	6
Special Funds (125)	248,610	643,449	7
Total Other Property and Investments	1,279,004	1,273,843	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	537,805	839,490	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	117,344	92,529	11
Other Accounts Receivable (143)	14,877	4,106	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	116,968	91,341	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	786,994	1,027,466	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,911	28,228	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	103,890	0	20
Total Deferred Debits	128,801	28,228	
Total Assets and Other Debits	6,461,556	6,274,644	

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)	537,149	504,606	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,595,452	2,793,176	23
Total Proprietary Capital	3,132,601	3,297,782	
LONG-TERM DEBT			
Bonds (221)	2,140,000	1,040,000	24
Advances from Municipality (223)	440,000	1,650,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,580,000	2,690,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	5,050	5,948	27
Accounts Payable (232)	356,373	127,731	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	82,610	80,113	31
Interest Accrued (237)	18,453	19,514	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	462,486	233,306	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	286,469	53,556	36
Total Deferred Credits	286,469	53,556	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,461,556	6,274,644	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,898,967	0	0	3,189,982	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)	2,320,166	0	0	3,120,020	2
Utility Plant in Service - Contributed Plant (101.2)	697,766	0	0	200,125	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)	41,429				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,059,361	0	0	3,320,145	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	653,471	0	0	1,218,237	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	159,278	0	0	81,763	13
Total Accumulated Provision	812,749	0	0	1,300,000	
Net Utility Plant	2,246,612	0	0	2,020,145	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	767,376	1,157,254			1,924,630	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,068	115,435			157,503	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,980				3,980	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	644	14,299			14,943	9
Salvage	1,410	4,752			6,162	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	48,102	134,486	0	0	182,588	16
Debits during year						17
Book cost of plant retired	18,772	6,783			25,555	18
Cost of removal	5,365	1,358			6,723	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	137,870	65,362			203,232	21
					0	22
					0	23
					0	24
Total debits	162,007	73,503	0	0	235,510	25
Balance end of year (110.1)	653,471	1,218,237	0	0	1,871,708	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.00%	4.17%				28

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	145,743	73,469			219,212	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,535	8,294			21,829	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	13,535	8,294	0	0	21,829	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	159,278	81,763	0	0	241,041	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.00%	4.17%				28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			92,179		92,179	70,343	2
Total Electric Utility					92,179	70,343	

Account	Total End of Year	Amount Prior Year	
Electric utility total	92,179	70,343	1
Water utility	24,789	20,998	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	116,968	91,341	

**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)				
ELECTRIC MORTGAGE REVENUE BONDS DATED 10/1/97	2,425	428	18,094	1
WATER REVENUE BONDS DATED 7/1/04	890	428	6,817	2
Total			24,911	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	504,606	1
Changes during year (explain):		
PRIMARY ELECTRIC EXTENSION FINANCED BY TID #4	20,914	2
WATERMIAN EXTENSION FINANCED BY TID #4	11,629	3
Balance end of year	537,149	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REVENUE BONDS	10/01/1997	10/01/2017	5.43%	990,000	1
WATER REVENUE BONDS	07/01/2004	12/02/2016	4.23%	1,150,000	2
Total Bonds (Account 221):				2,140,000	

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)					
WATER DEPARTMENT	10/01/2003	12/01/2012	3.73%	440,000	1
Total for Account 223				440,000	
Notes Payable (231)					
CUSTOMER DEPOSITS	12/31/2004	12/31/2003	1.50%	5,050	2
Total for Account 231				5,050	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	80,113	1
Accruals:		
Charged water department expense	45,183	2
Charged electric department expense	59,221	3
Charged sewer department expense	1,093	4
Other (explain):		
NONE		5
Total Accruals and other credits	105,497	
Taxes paid during year:		
County, state and local taxes	80,043	6
Social Security taxes	20,081	7
PSC Remainder Assessment	2,448	8
Other (explain):		
License Fee Assessment	428	9
Total payments and other debits	103,000	
Balance end of year	82,610	

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)					
ELECTRIC MORTGAGE REVENUE BONDS	13,694	54,191	54,778	13,107	1
WATER REVENUE BONDS	0	22,993	19,257	3,736	2
Subtotal	13,694	77,184	74,035	16,843	
Advances from Municipality (223)					
Electric Department	0			0	3
WATER DEPARTMENT	5,595	45,981	50,261	1,315	4
Subtotal	5,595	45,981	50,261	1,315	
Other Long-Term Debt (224)					
Interest on Long-Term Debt	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	225	143	73	295	6
INTEREST ON OVERCHARGES TO CUSTOMERS		9,234	9,234	0	7
Subtotal	225	9,377	9,307	295	
Total	19,514	132,542	133,603	18,453	

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):		
ADVANCES TO TAX INCREMENTAL DISTRICTS	1,030,394	1
Total (Acct. 123):	1,030,394	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC BOND REDEMPTION FUND CASH	26,857	3
ELECTRIC BOND RESERVE FUND INVESTMENTS	116,050	4
WATER CONSTRUCTION FUND INVESTMENTS	105,703	5
Total (Acct. 125):	248,610	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,211	7
Electric	98,133	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	117,344	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work	1,560	12
Other (specify):		
INVOICE OVERPAYMENT TO WESCO	13,317	13
Total (Acct. 143):	14,877	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
UNAMORTIZED PORTION OF WELL RENOVATION	103,890	17
Total (Acct. 183):	103,890	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	193,042	19
EMPLOYEE VESTED SICK LEAVE AND VACATION	93,427	20
Total (Acct. 253):	286,469	

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)	2,261,876	3,056,168	0	0	5,318,044	1
Materials and Supplies	22,893	81,261	0	0	104,154	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	710,423	1,187,745	0	0	1,898,168	4
Customer Advances for Construction					0	5
Regulatory Liability	65,474	31,047	0	0	96,521	6
NONE					0	7
Average Net Rate Base	1,508,872	1,918,637	0	0	3,427,509	
Net Operating Income	61,559	14,870	0	0	76,429	8
Net Operating Income as a percent of Average Net Rate Base						
	4.08%	0.78%	N/A	N/A	2.23%	

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	137,870	65,362	0	0	203,232	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	6,922	3,268			10,190	4
Other (specify):						
NONE					0	5
Balance End of Year	130,948	62,094	0	0	193,042	

FINANCIAL SECTION FOOTNOTES

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

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

On March 2, 2005 the utility made follow-up contact with Bruce Manthey at the PSC seeking authority to amortize \$111,882 of well renovation costs over a seven year period starting July 1, 2004. Dan Thole, the utility auditor, had previously discussed this issue in detail with Bruce Manthey and Bruce recommended that the cost be amortized over a seven year period.

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

A/C #143 - Other Accounts Receivable - During 2004 the Utility inadvertently overpaid WESCO \$13,317 for materials and supplies. WESCO reimbursed the Utility on March 1, 2005.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	335,296	339,486	1
Total Sales of Water	335,296	339,486	
Other Operating Revenues			
Forfeited Discounts (470)	878	949	2
Miscellaneous Service Revenues (471)	1,966	2,487	3
Rents from Water Property (472)	2,563	3,574	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,730	5,114	6
Total Other Operating Revenues	11,137	12,124	
Total Operating Revenues	346,433	351,610	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	14,820	2,118	7
Pumping Expenses (620-625)	21,383	20,852	8
Water Treatment Expenses (630-635)	7,284	10,259	9
Transmission and Distribution Expenses (640-655)	51,516	40,192	10
Customer Accounts Expenses (901-904)	17,994	20,303	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	84,626	80,638	13
Total Operation and Maintenance Expenses	197,623	174,362	
Other Operating Expenses			
Depreciation Expense (403)	42,068	38,539	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	45,183	43,084	16
Total Other Operating Expenses	87,251	81,623	
Total Operating Expenses	284,874	255,985	
NET OPERATING INCOME	61,559	95,625	

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	1,036	48,111	154,275	4
Commercial	195	20,373	50,153	5
Industrial	5	434	1,134	6
Total Metered Sales to General Customers (461)	1,236	68,918	205,562	
Private Fire Protection Service (462)	12		3,846	7
Public Fire Protection Service (463)	1,270		92,189	8
Other Sales to Public Authorities (464)	34	15,125	28,041	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	5,493	5,658	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,553	89,536	335,296	

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)	
BEAVER BROOK SANITARY DISTRICT	Customer's Meter	5,493	5,658	1
Total		5,493	5,658	

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)	88,271	1
Wholesale fire protection billed	3,918	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)	92,189	
Forfeited Discounts (470):		
Customer late payment charges	878	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	878	
Miscellaneous Service Revenues (471):		
RECONNECTION AND METER READ-OUT FEES	1,966	7
Total Miscellaneous Service Revenues (471)	1,966	
Rents from Water Property (472):		
EQUIPMENT RENTAL	2,563	8
Total Rents from Water Property (472)	2,563	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,767	10
Other (specify):		
BEAVER BOOK SANITARY DISTRICT METER READING AND BILLING CHARGES	1,963	11
Total Other Water Revenues (474)	5,730	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	3,305	2,118	3
Maintenance of Water Source Plant (605)	11,515	0	4
Total Source of Supply Expenses	14,820	2,118	
PUMPING EXPENSES			
Operation Labor (620)	187	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	12,755	12,911	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	8,441	7,941	9
Total Pumping Expenses	21,383	20,852	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,500	6,594	10
Chemicals (631)	5,784	3,665	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	7,284	10,259	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	7,003	1,224	14
Operation Supplies and Expenses (641)	8,918	7,355	15
Maintenance of Distribution Reservoirs and Standpipes (650)	733	1,773	16
Maintenance of Mains (651)	13,238	8,967	17
Maintenance of Services (652)	13,083	10,443	18
Maintenance of Meters (653)	4,287	7,323	19
Maintenance of Hydrants (654)	4,254	3,107	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	51,516	40,192	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,486	2,279	22
Accounting and Collecting Labor (902)	9,613	11,612	23
Supplies and Expenses (903)	5,895	6,412	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	17,994	20,303	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	21,596	15,220	27
Office Supplies and Expenses (921)	3,342	3,394	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	4,589	3,125	30
Property Insurance (924)	1,514	1,415	31
Injuries and Damages (925)	1,690	969	32
Employee Pensions and Benefits (926)	36,677	41,516	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	7,241	6,940	35
Transportation Expenses (933)	7,977	8,059	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	84,626	80,638	
Total Operation and Maintenance Expenses	197,623	174,362	

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		40,259	37,814	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,164	1,173	2
Net property tax equivalent		39,095	36,641	
Social Security		5,687	6,074	3
PSC Remainder Assessment		401	369	4
Other (specify): NONE			0	5
Total tax expense		45,183	43,084	

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			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224496				3
County tax rate	mills		5.368244				4
Local tax rate	mills		9.571509				5
School tax rate	mills		7.289086				6
Voc. school tax rate	mills		1.221819				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.675154				10
Less: state credit	mills		0.939756				11
Net tax rate	mills		22.735398				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.571509				14
Combined School Tax Rate	mills		8.510905				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.082414				17
Total Tax Rate	mills		23.675154				18
Ratio of Local and School Tax to Total	dec.		0.763772				19
Total tax net of state credit	mills		22.735398				20
Net Local and School Tax Rate	mills		17.364655				21
Utility Plant, Jan. 1	\$	2,898,967	2,898,967				22
Materials & Supplies	\$	20,998	20,998				23
Subtotal	\$	2,919,965	2,919,965				24
Less: Plant Outside Limits	\$	317,569	317,569				25
Taxable Assets	\$	2,602,396	2,602,396				26
Assessment Ratio	dec.		0.890884				27
Assessed Value	\$	2,318,433	2,318,433				28
Net Local & School Rate	mills		17.364655				29
Tax Equiv. Computed for Current Year	\$	40,259	40,259				30
Tax Equivalent per 1994 PSC Report	\$	28,058					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	40,259					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,313		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)	233,880	15,000	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	236,193	15,000	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	71,738		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	151,143		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,333		20
Total Pumping Plant	225,214	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,118		23
Total Water Treatment Plant	8,118	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)			2,313	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)	10,000		238,880	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	10,000	0	241,193	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			71,738	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			151,143	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,333	20
Total Pumping Plant	0	0	225,214	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,118	23
Total Water Treatment Plant	0	0	8,118	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,396		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	262,913		26
Transmission and Distribution Mains (343)	893,172	27,279	27
Fire Mains (344)	2,647		28
Services (345)	150,195	7,780	29
Meters (346)	150,460	7,616	30
Hydrants (348)	212,978	7,687	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,676,761	50,362	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	13,009		35
Computer Equipment (391.1)	860		36
Transportation Equipment (392)	22,434		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	12,960	938	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	3,034	69,051	41
Communication Equipment (397)	441		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,563		44
Other Tangible Property (399)	0		45
Total General Plant	57,301	69,989	
Total utility plant in service directly assignable	2,203,587	135,351	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,203,587	135,351	

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)			4,396 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			262,913 26
Transmission and Distribution Mains (343)			920,451 27
Fire Mains (344)			2,647 28
Services (345)	255		157,720 29
Meters (346)	5,333		152,743 30
Hydrants (348)	150		220,515 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,738	0	1,721,385
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			13,009 35
Computer Equipment (391.1)			860 36
Transportation Equipment (392)			22,434 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			13,898 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)	3,034		69,051 41
Communication Equipment (397)			441 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			4,563 44
Other Tangible Property (399)			0 45
Total General Plant	3,034	0	124,256
Total utility plant in service directly assignable	18,772	0	2,320,166
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	18,772	0	2,320,166

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	524,148	21,050	27
Fire Mains (344)	0		28
Services (345)	111,252	13,008	29
Meters (346)	0		30
Hydrants (348)	23,336	4,972	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	658,736	39,030	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	658,736	39,030	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	658,736	39,030	

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)			545,198 27
Fire Mains (344)			0 28
Services (345)			124,260 29
Meters (346)			0 30
Hydrants (348)			28,308 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	697,766
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	697,766
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	697,766

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			11,078	11,078	1
February			10,298	10,298	2
March			11,826	11,826	3
April			11,551	11,551	4
May			12,153	12,153	5
June			12,806	12,806	6
July			14,507	14,507	7
August			13,238	13,238	8
September			13,104	13,104	9
October			13,139	13,139	10
November			12,293	12,293	11
December			12,489	12,489	12
Total annual pumpage	0	0	148,482	148,482	
Less: Water sold				89,536	13
Volume pumped but not sold				58,946	14
Volume sold as a percent of volume pumped				60%	15
Volume used for water production, water quality and system maintenance				35,500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				35,500	19
Volume pumped but unaccounted for				23,446	20
Percent of water lost				16%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				609	23
Date of maximum: 9/15/2004					24
Cause of maximum:					25
FLUSHING WELL #5 AFTER WELL RENOVATION PROJECT.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				305	26
Date of minimum: 1/18/2004					27
Total KWH used for pumping for the year				230,600	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
417 PARK WEST	#3	77	16	936,000	No	1
1401 FIRST STREET	#5	310	16	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#5		1
Location	417 PARK WEST AVENUE	1401 FIRST STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1967	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,100	650		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR		10
Year Installed	1975	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	3
Year constructed	1917	1985	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	220	220	6
Total capacity in gallons (actual)	150,000	150,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5000	2.5000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	522	0	0	0	522	1
M	D	2.000	3,230	0	0	0	3,230	2
A	D	4.000	1,400	0	0	0	1,400	3
M	D	4.000	12,055	0	0	0	12,055	4
A	D	6.000	1,400	0	0	0	1,400	5
M	D	6.000	24,393	0	0	0	24,393	6
P	D	6.000	14,421	1,010	0	0	15,431	7
M	D	8.000	14,543	0	0	0	14,543	8
P	D	8.000	2,751	0	0	0	2,751	9
M	D	10.000	14,295	0	0	0	14,295	10
P	D	10.000	6,325	0	0	0	6,325	11
P	D	12.000	12,867	801	0	0	13,668	12
Total Within Municipality			108,202	1,811	0	0	110,013	
P	D	12.000	3,142	0	0	0	3,142	13
Total Outside of Municipality			3,142	0	0	0	3,142	
Total Utility			111,344	1,811	0	0	113,155	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	999	4	5	0	998	6	1
M	1.000	208	28	1	0	235	6	2
M	1.250	5	0	0	0	5		3
M	1.500	5	0	0	0	5		4
M	2.000	18	0	1	0	17		5
M	4.000	3	0	0	0	3		6
M	6.000	4	0	0	0	4		7
M	8.000	3	0	0	0	3		8
Total Utility		1,245	32	7	0	1,270	12	

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	1,323	21	59	0	1,285	130	1
1.000	36	0	0	2	38	5	2
1.250	2	0	0	0	2	0	3
1.500	24	0	0	0	24	1	4
2.000	26	1	0	(1)	26	1	5
3.000	3	0	0	0	3	1	6
4.000	4	1	1	(1)	3	1	7
Total:	1,418	23	60	0	1,381	139	

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	1,071	147	3	11	0	53	1,285	1
1.000	0	23	2	6	0	7	38	2
1.250	0	2	0	0	0	0	2	3
1.500	0	12	0	5	0	7	24	4
2.000	0	10	0	11	0	5	26	5
3.000	0	0	0	2	0	1	3	6
4.000	0	0	0	2	0	1	3	7
Total:	1,071	194	5	37	0	74	1,381	

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	13	2			15	1
Within Municipality	197	5	1		201	2
Total Fire Hydrants	210	7	1	0	216	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	111
Number of distribution system valves end of year:	49
Number of distribution valves operated during year:	49

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C #605 - Maintenance of Water Source Plant - The account for 2004 includes \$7,992 as partial amortization of \$111,882 of deferred Well #5 renovation costs along with other minor costs associated with Well #3 and Well #5 maintenance.

A/C #630 - Operation Labor - The Utility incurred additional costs for water treatment relative the the water quality problems associated with Well #5.

A/C #640 - Operation Labor - The Uiltlity spent additional time flushing mains and other needed activities associated with the problems with water quality and the renovation of Well #5.

A/C #920 - Administrative and General Salaries - The City hired a city administrator and a portion of his salary was charged to the general operation of the water utility.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

A/C #396 - Power Operated Equipment - Purchase of caterpillar Backhoe at cost of \$69,051.

Water Mains (Page W-17)

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

The full cost of watermain installations were financed by the developer or the tax incremntnatl financing districts.

Water Services (Page W-18)

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

Replaced services were financed by the utility. New services installed as part of a watermain extension project were financed at full cost by the developer or tax incremental financing district. New services placed independent of a watermain project were financed by customer at the rates specified in tariff Scheule Cz-1.

Meters (Page W-19)

Explain all reported adjustments.

All adjustments in column (e) result from physical count.

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)	1,796,918	1,770,312	1
Total Sales of Electricity	1,796,918	1,770,312	
Other Operating Revenues			
Forfeited Discounts (450)	3,493	3,972	2
Miscellaneous Service Revenues (451)	5,629	6,867	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	9,925	18,694	5
Interdepartmental Rents (455)	18,000	24,000	6
Other Electric Revenues (456)	313	290	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	37,360	53,823	
Total Operating Revenues	1,834,278	1,824,135	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,311,443	1,272,010	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	151,210	141,225	11
Customer Accounts Expenses (901-904)	17,417	24,563	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	164,682	150,087	14
Total Operation and Maintenance Expenses	1,644,752	1,587,885	
Other Expenses			
Depreciation Expense (403)	115,435	110,694	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	59,221	57,473	17
Total Other Expenses	174,656	168,167	
Total Operating Expenses	1,819,408	1,756,052	
NET OPERATING INCOME	14,870	68,083	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,493	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,493	
Miscellaneous Service Revenues (451):		
RECONNECTION AND METER READ-OUT FEES	5,629	3
Total Miscellaneous Service Revenues (451)	5,629	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
EQUIPMENT RENTAL	8,093	5
POLE CONTACT FEES	1,832	6
Total Rent from Electric Property (454)	9,925	
Interdepartmental Rents (455):		
WATER DEPARTMENT RENT OF SHOP	6,000	7
WATER AND SEWER DEPARTMENT RENT OF TRANSPORTATION EQUIPMENT	12,000	8
Total Interdepartmental Rents (455)	18,000	
Other Electric Revenues (456):		
RETAINED SALES TAXES	293	9
MARK-UP ON SALE OF MATERIALS AND SUPPLIES	20	10
Total Other Electric Revenues (456)	313	
Amortization of Construction Grants (457):		
NONE		11
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,311,443	1,272,010	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	1,311,443	1,272,010	
Total Power Production Expenses	1,311,443	1,272,010	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	34,510	35,264	20
Line and Station Labor (561)	240	17	21
Line and Station Supplies and Expenses (562)	10,820	6,013	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	350	0	24
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	1,718	0	26
Maintenance of Structures and Equipment (571)	870	181	27
Maintenance of Lines (572)	92,649	87,194	28
Maintenance of Line Transformers (573)	102	418	29
Maintenance of Street Lighting and Signal Systems (574)	3,946	4,496	30
Maintenance of Meters (575)	6,005	7,582	31
Maintenance of Miscellaneous Distribution Plant (576)	0	60	32
Total Distribution Expenses	151,210	141,225	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,732	4,881	33
Accounting and Collecting Labor (902)	5,113	13,729	34
Supplies and Expenses (903)	6,572	5,953	35
Uncollectible Accounts (904)	0	0	36
Total Customer Accounts Expenses	17,417	24,563	
SALES EXPENSES			
Sales Expenses (910)	0	0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	23,109	14,750	38
Office Supplies and Expenses (921)	6,621	7,322	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	9,919	12,799	41
Property Insurance (924)	1,755	3,901	42
Injuries and Damages (925)	7,727	7,710	43
Employee Pensions and Benefits (926)	60,918	63,822	44
Regulatory Commission Expenses (928)	7,655	0	45
Miscellaneous General Expenses (930)	14,217	10,346	46
Transportation Expenses (933)	32,731	29,437	47
Maintenance of General Plant (935)	30	0	48
Total Administrative and General Expenses	164,682	150,087	
Total Operation and Maintenance Expenses	1,644,752	1,587,885	

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		42,351	42,300	1
Social Security		14,394	12,919	2
Wisconsin Gross Receipts Tax		428	355	3
PSC Remainder Assessment		2,048	1,899	4
Other (specify): NONE			0	5
Total tax expense		59,221	57,473	

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			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224496				3
County tax rate	mills		5.368244				4
Local tax rate	mills		9.571509				5
School tax rate	mills		7.289086				6
Voc. school tax rate	mills		1.221819				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.675154				10
Less: state credit	mills		0.939756				11
Net tax rate	mills		22.735398				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.571509				14
Combined School Tax Rate	mills		8.510905				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.082414				17
Total Tax Rate	mills		23.675154				18
Ratio of Local and School Tax to Total	dec.		0.763772				19
Total tax net of state credit	mills		22.735398				20
Net Local and School Tax Rate	mills		17.364655				21
Utility Plant, Jan. 1	\$	3,189,982	3,189,982				22
Materials & Supplies	\$	70,343	70,343				23
Subtotal	\$	3,260,325	3,260,325				24
Less: Plant Outside Limits	\$	522,662	522,662				25
Taxable Assets	\$	2,737,663	2,737,663				26
Assessment Ratio	dec.		0.890884				27
Assessed Value	\$	2,438,940	2,438,940				28
Net Local & School Rate	mills		17.364655				29
Tax Equiv. Computed for Current Year	\$	42,351	42,351				30
Tax Equivalent per 1994 PSC Report	\$	25,397					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	42,351					34

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

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	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)	750		34
Structures and Improvements (361)	0		35
Station Equipment (362)	511,601		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	409,174	15,534	38
Overhead Conductors and Devices (365)	313,134	1,394	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	203,252	28,562	41
Line Transformers (368)	485,100	28,144	42
Services (369)	103,802	16,726	43
Meters (370)	113,315	3,522	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	124,923	1,957	47
Total Distribution Plant	2,265,051	95,839	
GENERAL PLANT			
Land and Land Rights (389)	3,870		48
Structures and Improvements (390)	237,724		49
Office Furniture and Equipment (391)	43,216		50
Computer Equipment (391.1)	88,830	6,893	51
Transportation Equipment (392)	270,509	25,615	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	36,869	3,805	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)			750 34
Structures and Improvements (361)			0 35
Station Equipment (362)			511,601 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,477		422,231 38
Overhead Conductors and Devices (365)	106		314,422 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	200		231,614 41
Line Transformers (368)			513,244 42
Services (369)	1,991		118,537 43
Meters (370)	1,158		115,679 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	851		126,029 47
Total Distribution Plant	6,783	0	2,354,107
GENERAL PLANT			
Land and Land Rights (389)			3,870 48
Structures and Improvements (390)			237,724 49
Office Furniture and Equipment (391)			43,216 50
Computer Equipment (391.1)			95,723 51
Transportation Equipment (392)			296,124 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			40,674 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	12,199		55
Power Operated Equipment (396)	18,058		56
Communication Equipment (397)	8,973	2,040	57
Miscellaneous Equipment (398)	7,017	295	58
Other Tangible Property (399)	0		59
Total General Plant	727,265	38,648	
Total utility plant in service directly assignable	2,992,316	134,487	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	2,992,316	134,487	

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)			12,199 55
Power Operated Equipment (396)			18,058 56
Communication Equipment (397)			11,013 57
Miscellaneous Equipment (398)			7,312 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	765,913
Total utility plant in service directly assignable	6,783	0	3,120,020
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	6,783	0	3,120,020

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	29,102		38
Overhead Conductors and Devices (365)	59,588		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	32,942		41
Line Transformers (368)	7,250		42
Services (369)	68,784	2,459	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	197,666	2,459	
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)			29,102 38
Overhead Conductors and Devices (365)			59,588 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			32,942 41
Line Transformers (368)			7,250 42
Services (369)			71,243 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	200,125
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	0	0
Total utility plant in service directly assignable	197,666	2,459
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	197,666	2,459

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	200,125
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	200,125

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	15	12
Total	15	13
Total customers on rural lines at end of year	15	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	5,685	Thursday	01/29/2004	10:00	2,829	1
February	02	5,363	Wednesday	02/04/2004	09:45	2,911	2
March	03	4,959	Friday	03/12/2004	10:45	2,674	3
April	04	4,585	Monday	04/19/2004	11:00	2,212	4
May	05	4,867	Wednesday	05/12/2004	11:30	2,520	5
June	06	5,869	Monday	06/07/2004	15:45	2,508	6
July	07	6,561	Wednesday	07/21/2004	15:30	2,729	7
August	08	5,985	Monday	08/02/2004	16:00	2,671	8
September	09	5,921	Thursday	09/02/2004	16:15	2,762	9
October	10	4,867	Friday	10/01/2004	11:30	2,328	10
November	11	4,913	Monday	11/29/2004	16:45	2,583	11
December	12	5,720	Thursday	12/23/2004	17:00	2,732	12
Total		65,295				31,459	

System Name

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

Type of Reading	Supplier
15 minutes integrated	EXEL 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	33,156	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	33,156	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	31,459	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	31,459	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	1,697	25
Total Energy Losses	1,697	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.1182%	27
Total Disposition of Energy	33,156	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)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,248	9,438	1
Total Sales for Residential Sales		1,248	9,438	
Commercial & Industrial				
SMALL POWER	CP-1	10	5,315	2
LARGE POWER TIME OF DAY	CP-2	4	6,383	3
GENERAL SERVICE	GS-1	351	10,007	4
Total Sales for Commercial & Industrial		365	21,705	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1		272	5
SECURITY LIGHTING	MS-2		44	6
Total Sales for Public Street & Highway Lighting		0	316	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,613	31,459	

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)	
		612,794	20,825	633,619	1
0	0	612,794	20,825	633,619	
7,843	14,721	229,410	12,633	242,043	2
17,728	17,933	285,142	15,126	300,268	3
		569,382	22,304	591,686	4
25,571	32,654	1,083,934	50,063	1,133,997	
		24,843	644	25,487	5
		3,710	105	3,815	6
0	0	28,553	749	29,302	
				0	7
0	0	0	0	0	
25,571	32,654	1,725,281	71,637	1,796,918	

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	XCEL ENERGY				1
Point of Delivery	Spooner Substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	24				4
Point of Metering	Spooner Substation				5
Total of 12 Monthly Maximum Demands -- kW	65,295				6
Average load factor	69.5600%				7
Total Cost of Purchased Power	1,311,443				8
Average cost per kWh	0.0396				9
On-Peak Hours (if applicable)	9:00am-9:00pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,355	1,983			12
February	1,112	1,652			13
March	1,196	1,571			14
April	1,008	1,419			15
May	981	1,508			16
June	1,164	1,441			17
July	1,240	1,711			18
August	1,192	1,566			19
September	1,166	1,572			20
October	1,076	1,550			21
November	1,090	1,523			22
December	1,339	1,741			23
Total kWh (000)	13,919	19,237			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	3EAVVER BRO					1
Voltage--High Side	69					2
Voltage--Low Side	12					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	10,000					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	6,561					7
Dt and Hr of Such Maximum Demand	07/21/2004					8
	15:00					9
Kwh Output	31,459,000					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(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)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
						35
Kwh Output						36

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,682	406	18,820	1
Acquired during year	51	18	2,025	2
Total	1,733	424	20,845	3
Retired during year	56			4
Sales, transfers or adjustments increase (decrease)	(19)	3	223	5
Number end of year	1,658	427	21,068	6
Number end of year accounted for as follows:				7
In customers' use	1,613	365	15,874	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	45	62	5,194	12
Total end of year	1,658	427	21,068	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	141	120,132	1
Mercury Vapor	250	9	13,464	2
Sodium Vapor	100	122	60,024	3
Sodium Vapor	150	5	10,584	4
Total		277	204,204	
Ornamental				
Mercury Vapor	175	3	2,556	5
Mercury Vapor	250	11	13,464	6
Mercury Vapor	400	10	19,320	7
Sodium Vapor	100	52	42,496	8
Total		76	77,836	
Other				
NONE		0		9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

A/C #902 - Accounting and Collecting Labor - A reassignment of office labor charges resulted in a smaller portion now being charged to the electric utility as the City established a Sewer Utility and more office labor costs were charged to that function.

A/C #920 - Administrative and General Salaries - The City hired a city administrator and a portion of his salary was charged to the general operation of the electric utility.

A/C #928 - Regulatory Commission Expense - Cost in account are relative the the preparation of the electric rate increase case.
