3014 (02-02-05)

ANNUAL REPORT

OF

Name: CORNELL MUNICIPAL WATER AND ELECTRIC UTILITY

Principal Office: 222 MAIN STREET
P.O. BOX 796
CORNELL, WI 54732-0796

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.

SIGNATURE PAGE

I DAVID DEJONGH of
(Person responsible for accounts)

Cornell Municipal Water and Electric Utility , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/01/2005
(Date)

ADMINISTRATOR/CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CORNELL MUNICIPAL WATER AND ELECTRIC UTILITY
Utility Address: 222 MAIN STREET
P.O. BOX 796
CORNELL, WI 54732-0796
When was utility organized? 12/31/1931
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID DEJONGH
Title: ADMINISTRATOR/CLERK/TREASURER
Office Address:
222 MAIN STREET
P.O. BOX 796
CORNELL, WI 54732-0796
Telephone: (715) 239 - 3710
Fax Number: (715) 239 - 3721
E-mail Address: cornellcityoffice@centurytel.net

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

Name: ROBERT T. GANSCHOW
Title: MANAGER
Office Address: WIPFLI LLP
3703 OAKWOOD HILLS PKWY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690
Telephone: (715) 858 - 6642
Fax Number: (715) 832 - 2345
E-mail Address: rganschow@wipfli.com

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

Name: RUSTY SAMMON
Title: CHAIRMAN
Office Address:
222 MAIN STREET
P.O. BOX 796
CORNELL, WI 54732-0796
Telephone: (715) 239 - 3710
Fax Number: (715) 239 - 3721
E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:
Title:
Office Address: WIPFLI LLP
3703 OAKWOOD HILLS PKWY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690
Telephone: (715) 858 - 6642
Fax Number: (715) 832 - 2345
E-mail Address: rganschow@wipfli.com
Date of most recent audit report: 3/11/2005
Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR JOHN WESTABY
Title: SUPERINTENDENT
Office Address:
222 PARK ROAD
P.O. BOX 796
CORNELL, WI 54732-0796
Telephone: (715) 239 - 3717
Fax Number: (715) 239 - 3714
E-mail Address:

Name of utility commission/committee: Cornell Utility Commission

Names of members of utility commission/committee:
MR JACK GEIST
MR ED LARSON
MR RUSTY SAMMON, CHAIRMAN
MR ED WECK

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,003,523	991,659	**1**
Operating Expenses:			
Operation and Maintenance Expense (401-402)	795,108	780,125	**2**
Depreciation Expense (403)	49,788	49,180	**3**
Amortization Expense (404-407)	0	0	**4**
Taxes (408)	76,428	74,649	**5**
Total Operating Expenses	**921,324**	**903,954**	
Net Operating Income	**82,199**	**87,705**	
Income from Utility Plant Leased to Others (412-413)	0	0	**6**
Utility Operating Income	**82,199**	**87,705**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(279)	(96)	**7**
Income from Nonutility Operations (417)	0	0	**8**
Nonoperating Rental Income (418)	0	0	**9**
Interest and Dividend Income (419)	11	107	**10**
Miscellaneous Nonoperating Income (421)	12,937	32,737	**11**
Total Other Income	**12,669**	**32,748**	
Total Income	**94,868**	**120,453**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(16,072)	0	**12**
Other Income Deductions (426)	23,888	23,420	**13**
Total Miscellaneous Income Deductions	**7,816**	**23,420**	
Income Before Interest Charges	**87,052**	**97,033**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,766	20,294	**14**
Amortization of Debt Discount and Expense (428)	0	0	**15**
Amortization of Premium on Debt--Cr. (429)	0	0	**16**
Interest on Debt to Municipality (430)	0	0	**17**
Other Interest Expense (431)	0	16	**18**
Interest Charged to Construction--Cr. (432)	0	0	**19**
Total Interest Charges	**19,766**	**20,310**	
Net Income	**67,286**	**76,723**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,522,696	549,771	**20**
Balance Transferred from Income (433)	67,286	76,723	**21**
Miscellaneous Credits to Surplus (434)	0	896,605	**22**
Miscellaneous Debits to Surplus--Debit (435)	18,248	403	**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)	**1,571,734**	**1,522,696**	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,003,523		**1,003,523**	**1**
Total (Acct. 400):	**1,003,523**	**0**	**1,003,523**	
Operation and Maintenance Expense (401-402):				
Derived	795,108		**795,108**	**2**
Total (Acct. 401-402):	**795,108**	**0**	**795,108**	
Depreciation Expense (403):				
Derived	49,788		**49,788**	**3**
Total (Acct. 403):	**49,788**	**0**	**49,788**	
Amortization Expense (404-407):				
Derived	0		**0**	**4**
Total (Acct. 404-407):	**0**	**0**	**0**	
Taxes (408):				
Derived	76,428		**76,428**	**5**
Total (Acct. 408):	**76,428**	**0**	**76,428**	
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:	**82,199**	**0**	**82,199**	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(279)		**(279)**	**8**
Total (Acct. 415-416):	**(279)**	**0**	**(279)**	
Income from Nonutility Operations (417):				
NONE	0		**0**	**9**
Total (Acct. 417):	**0**	**0**	**0**	
Nonoperating Rental Income (418):				
NONE	0		**0**	**10**
Total (Acct. 418):	**0**	**0**	**0**	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Interest and Dividend Income (419):				
CAPITAL CREDIT	11	0	**11**	**11**
Total (Acct. 419):	**11**	**0**	**11**	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		8,225	**8,225**	**12**
Contributed Plant - Electric		4,712	**4,712**	**13**
NONE	0	0	**0**	**14**
Total (Acct. 421):	**0**	**12,937**	**12,937**	
TOTAL OTHER INCOME:	**(268)**	**12,937**	**12,669**	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(16,072)		**(16,072)**	**15**
NONE	0	0	**0**	**16**
Total (Acct. 425):	**(16,072)**	**0**	**(16,072)**	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water		17,921	**17,921**	**17**
Depreciation Expense on Contributed Plant - Electric		5,967	**5,967**	**18**
NONE	0	0	**0**	**19**
Total (Acct. 426):	**0**	**23,888**	**23,888**	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	**(16,072)**	**23,888**	**7,816**	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	19,766		**19,766**	**20**
Total (Acct. 427):	**19,766**	**0**	**19,766**	
Amortization of Debt Discount and Expense (428):				
NONE	0		**0**	**21**
Total (Acct. 428):	**0**	**0**	**0**	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		**0**	**22**
Total (Acct. 429):	**0**	**0**	**0**	
Interest on Debt to Municipality (430):				
Derived	0		**0**	**23**
Total (Acct. 430):	**0**	**0**	**0**	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
INTEREST CHARGES				
Other Interest Expense (431):				
Derived	0		**0**	**24**
Total (Acct. 431):	**0**	**0**	**0**	
Interest Charged to Construction--Cr. (432):				
NONE	0		**0**	**25**
Total (Acct. 432):	**0**	**0**	**0**	
TOTAL INTEREST CHARGES:	**19,766**	**0**	**19,766**	
NET INCOME:	**78,237**	**(10,951)**	**67,286**	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	625,692	897,004	**1,522,696**	**26**
Total (Acct. 216):	**625,692**	**897,004**	**1,522,696**	
Balance Transferred from Income (433):				
Derived	78,237	(10,951)	**67,286**	**27**
Total (Acct. 433):	**78,237**	**(10,951)**	**67,286**	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	**0**	**28**
Total (Acct. 434):	**0**	**0**	**0**	
Miscellaneous Debits to Surplus--Debit (435):				
ADJUST FOR ERROR IN 05-US-105 CALCULATION IN 200	0	18,248	**18,248**	**29**
Total (Acct. 435)--Debit:	**0**	**18,248**	**18,248**	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		**0**	**30**
Total (Acct. 436)--Debit:	**0**	**0**	**0**	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	**0**	**31**
Total (Acct. 439)--Debit:	**0**	**0**	**0**	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	**703,929**	**867,805**	**1,571,734**	

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	0	0	0	**0**	**1**
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	**0**	**2**
Payroll	46	126	0	0	**172**	**3**
Materials	0	82	0	0	**82**	**4**
Taxes	3	9	0	0	**12**	**5**
Other (list by major classes):						
BENEFITS	0	13	0	0	**13**	**6**
Total costs and expenses	**49**	**230**	**0**	**0**	**279**	
Net income (or loss)	**(49)**	**(230)**	**0**	**0**	**(279)**	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	247,505	756,018	0	0	**1,003,523**	**1**
Less: interdepartmental sales	0	5,246	0	0	**5,246**	**2**
Less: interdepartmental rents	0	0	0	0	**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	200	0	0	**200**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**247,505**	**750,572**	**0**	**0**	**998,077**	

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	50,275	0	**50,275**	**1**
Electric operating expenses	70,720	0	**70,720**	**2**
Gas operating expenses	0	0	**0**	**3**
Heating operating expenses	0	0	**0**	**4**
Sewer operating expenses	0	0	**0**	**5**
Merchandising and jobbing	0	0	**0**	**6**
Other nonutility expenses	0	0	**0**	**7**
Water utility plant accounts	269	0	**269**	**8**
Electric utility plant accounts	7,038	0	**7,038**	**9**
Gas utility plant accounts	0	0	**0**	**10**
Heating utility plant accounts	0	0	**0**	**11**
Sewer utility plant accounts	0	0	**0**	**12**
Accum. prov. for depreciation of water plant	0	0	**0**	**13**
Accum. prov. for depreciation of electric plant	0	0	**0**	**14**
Accum. prov. for depreciation of gas plant	0	0	**0**	**15**
Accum. prov. for depreciation of heating plant	0	0	**0**	**16**
Accum. prov. for depreciation of sewer plant	0	0	**0**	**17**
Clearing accounts	0	0	**0**	**18**
All other accounts	0	0	**0**	**19**
Total Payroll	**128,302**	**0**	**128,302**	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1	**1**
Electric	1.6	**2**
Gas	0	**3**
Sewer	0	**4**

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,457,628	3,391,329	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,505,401	1,733,836	2
Net Utility Plant	**1,952,227**	**1,657,493**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	**0**	**0**	
Investment in Municipality (123)	0	0	5
Other Investments (124)	5,238	5,238	6
Special Funds (125)	0	2,522	7
Total Other Property and Investments	**5,238**	**7,760**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	486,343	457,771	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	92,623	85,995	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	78,203	78,524	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	**657,169**	**622,290**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	**0**	**0**	
Total Assets and Other Debits	**2,614,634**	**2,287,543**	

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)	205,572	205,572	**21**
Appropriated Earned Surplus (215)	0	0	**22**
Unappropriated Earned Surplus (216)	1,571,734	1,522,696	**23**
Total Proprietary Capital	**1,777,306**	**1,728,268**	
LONG-TERM DEBT			
Bonds (221)	0	0	**24**
Advances from Municipality (223)	0	5,879	**25**
Other Long-Term Debt (224)	390,192	403,402	**26**
Total Long-Term Debt	**390,192**	**409,281**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**27**
Accounts Payable (232)	62,045	56,758	**28**
Payables to Municipality (233)	32,636	52,671	**29**
Customer Deposits (235)	1,018	513	**30**
Taxes Accrued (236)	0	0	**31**
Interest Accrued (237)	15,608	16,012	**32**
Other Current and Accrued Liabilities (238)	30,463	21,144	**33**
Total Current and Accrued Liabilities	**141,770**	**147,098**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**34**
Customer Advances for Construction (252)	0	0	**35**
Other Deferred Credits (253)	305,366	2,896	**36**
Total Deferred Credits	**305,366**	**2,896**	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	**37**
Injuries and Damages Reserve (262)	0	0	**38**
Pensions and Benefits Reserve (263)	0	0	**39**
Miscellaneous Operating Reserves (265)	0	0	**40**
Total Operating Reserves	**0**	**0**	
Total Liabilities and Other Credits	**2,614,634**	**2,287,543**	

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	2,271,071	0	0	1,120,258	**1**
(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,007,560	0	0	980,454	**2**
Utility Plant in Service - Contributed Plant (101.2)	1,071,384	0	0	163,513	**3**
Utility Plant Purchased or Sold (102)	0	0	0	0	**4**
Utility Plant in Process of Reclassification (103)	0	0	0	0	**5**
Utility Plant Leased to Others (104)	0	0	0	0	**6**
Property Held for Future Use (105)	0	0	0	0	**7**
Completed Construction not Classified (106)	0	0	0	0	**8**
Construction Work in Progress (107)	234,717	0	0	0	**9**
Utility Plant Acquisition Adjustments (108)	0	0	0	0	**10**
Other Utility Plant Adjustments (109)	0	0	0	0	**11**
Total Utility Plant	2,313,661	0	0	1,143,967	
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)	208,620	0	0	930,160	**12**
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	214,067	0	0	152,554	**13**
Total Accumulated Provision	422,687	0	0	1,082,714	
Net Utility Plant	1,890,974	0	0	61,253	

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)	365,968	1,041,258			**1,407,226**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,828	30,960			**49,788**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,542				**1,542**	6
Accruals charged other						7
accounts (specify):						8
Transportation A/C #933	1,064	1,476			**2,540**	9
Salvage	0	0			**0**	10
Other credits (specify):						11
	0	0			**0**	12
	0	0			**0**	13
	0	0			**0**	14
	0	0			**0**	15
Total credits	**21,434**	**32,436**	**0**	**0**	**53,870**	16
Debits during year						17
Book cost of plant retired	153	725			**878**	18
Cost of removal	0	0			**0**	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	178,629	142,809			**321,438**	21
	0	0			**0**	22
	0	0			**0**	23
	0				**0**	24
Total debits	**178,782**	**143,534**	**0**	**0**	**322,316**	25
Balance end of year (110.1)	**208,620**	**930,160**	**0**	**0**	**1,138,780**	26
Composite Depreciation Rate?	No	Yes				27
If yes, what is the rate?		3.71%				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)	177,898	148,712			**326,610**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	17,921	5,967			**23,888**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				**0**	6
Accruals charged other						7
accounts (specify):						8
	0	0			**0**	9
Salvage	0	0			**0**	10
Other credits (specify):						11
Adjust for 05-US-105 calculation in	18,248	0			**18,248**	12
	0	0			**0**	13
	0	0			**0**	14
	0	0			**0**	15
Total credits	**36,169**	**5,967**	**0**	**0**	**42,136**	16
Debits during year						17
Book cost of plant retired	0	2,125			**2,125**	18
Cost of removal	0	0			**0**	19
Other debits (specify):						20
	0	0			**0**	21
	0	0			**0**	22
	0	0			**0**	23
	0	0			**0**	24
Total debits	**0**	**2,125**	**0**	**0**	**2,125**	25
Balance end of year (110.1)	**214,067**	**152,554**	**0**	**0**	**366,621**	26
Composite Depreciation Rate?	No	Yes				27
If yes, what is the rate?		3.71%				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	0	**0**	**1**
Other (specify):					
NONE	0	0	0	**0**	**2**
Total Nonutility Property (121)	**0**	**0**	**0**	**0**	
Less accum. prov. depr. & amort. (122)	0	0	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	**0**	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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	0	0	**0**	0	**1**
Other	0	0	0	63,777	**63,777**	63,255	**2**
Total Electric Utility					**63,777**	**63,255**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**63,777**	**63,255**	**1**
Water utility	14,426	15,269	**2**
Sewer utility	0	0	**3**
Gas utility	0	0	**4**
Merchandise	0	0	**5**
Other materials & supplies	0	0	**6**
Total Materials and Supplies	**78,203**	**78,524**	

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: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
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	205,572	1
Changes during year (explain):		
NONE	0	2
Balance end of year	**205,572**	

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)

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2002 STATE TRUST FUND LOAN	06/28/2002	03/15/2022	5.00%	390,192	**1**
Total for Account 224				**390,192**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	44,995	2
Charged electric department expense	31,433	3
Charged sewer department expense	513	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	**76,941**	
Taxes paid during year:		
County, state and local taxes	66,163	6
Social Security taxes	8,963	7
PSC Remainder Assessment	1,112	8
Other (explain):		
Wisconsin Gross Receipts Tax	703	9
Total payments and other debits	**76,941**	
Balance end of year	**0**	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	**0**	**1**
Subtotal	**0**	**0**	**0**	**0**	
Advances from Municipality (223)					
NONE	0	0	0	**0**	**2**
Subtotal	**0**	**0**	**0**	**0**	
Other Long-Term Debt (224)					
2002 STATE TRUST FUND LOAN	16,012	19,766	20,170	**15,608**	**3**
Subtotal	**16,012**	**19,766**	**20,170**	**15,608**	
Notes Payable (231)					
NONE	0	0	0	**0**	**4**
Subtotal	**0**	**0**	**0**	**0**	
Total	**16,012**	**19,766**	**20,170**	**15,608**	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	**0**	
Other Investments (124):		
WATER MAIN FRONTAGE ASSESSMENTS	5,238	2
Total (Acct. 124):	**5,238**	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	**0**	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	13,682	5
Electric	77,497	6
Sewer (Regulated)	0	7
Other (specify):		
ELECTRIC PUBLIC BENEFIT FEE	1,444	8
Total (Acct. 142):	**92,623**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	**0**	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	**0**	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	**0**	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	**0**	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	**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)	
Payables to Municipality (233):		
PAYABLE TO GENERAL FUND FOR 2004 CASH OVERDRAFT	32,636	**16**
Total (Acct. 233):	**32,636**	
Other Deferred Credits (253):		
Regulatory Liability	305,366	**17**
NONE	0	**18**
Total (Acct. 253):	**305,366**	

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)	990,377	969,902	0	0	**1,960,279**	**1**
Materials and Supplies	14,847	63,516	0	0	**78,363**	**2**
Other (specify):						
NONE	0	0	0	0	**0**	**3**
Less Average:						
Reserve for Depreciation (110.1)	287,294	985,709	0	0	**1,273,003**	**4**
Customer Advances for Construction	0	0	0	0	**0**	**5**
Regulatory Liability	84,849	67,834	0	0	**152,683**	**6**
NONE	0	0	0	0	**0**	**7**
Average Net Rate Base	**633,081**	**(20,125)**	**0**	**0**	**612,956**	
Net Operating Income	68,676	13,523	0	0	**82,199**	**8**
Net Operating Income as a percent of Average Net Rate Base	**10.85%**	**N/A**	**N/A**	**N/A**	**13.41%**	

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	178,629	142,809	0	0	**321,438**	**2**
Other (specify):						
NONE	0	0	0	0	**0**	**3**
Deduct charges:						
Miscellaneous Amortization (425)	8,931	7,141	0	0	**16,072**	**4**
Other (specify):						
NONE	0	0	0	0	**0**	**5**
Balance End of Year	**169,698**	**135,668**	**0**	**0**	**305,366**	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

If total reported for Establish Regulatory Liability differs by more than $100 from 2003 Acct. 110.2 (Est. deprec on contrib plnt 1/1/03), please explain.

The establish regulatory liability line for the water department is different from the 2003 balance because of a computation error in 2003. Per e-mail conversation with Bridget Quandt, I have changed the amount to what the balance should have been based on the correct computation.

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

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

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	243,237	243,863	1
Total Sales of Water	**243,237**	**243,863**	
Other Operating Revenues			
Forfeited Discounts (470)	762	740	2
Miscellaneous Service Revenues (471)	2,007	1,863	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,499	2,672	6
Total Other Operating Revenues	**4,268**	**5,275**	
Total Operating Revenues	**247,505**	**249,138**	
Operation and Maintenenance Expenses			
Source of Supply Expenses (600-605)	162	149	7
Pumping Expenses (620-625)	6,255	9,289	8
Water Treatment Expenses (630-635)	20,612	23,047	9
Transmission and Distribution Expenses (640-655)	24,610	29,380	10
Customer Accounts Expenses (901-904)	11,416	8,336	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	51,951	50,600	13
Total Operation and Maintenenance Expenses	**115,006**	**120,801**	
Other Operating Expenses			
Depreciation Expense (403)	18,828	18,588	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	44,995	43,705	16
Total Other Operating Expenses	**63,823**	**62,293**	
Total Operating Expenses	**178,829**	**183,094**	
NET OPERATING INCOME	**68,676**	**66,044**	

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	95	451	**1**
Commercial	1	63	261	**2**
Industrial	0	0	0	**3**
Total Unmetered Sales to General Customers (460)	**2**	**158**	**712**	
Metered Sales to General Customers (461)				
Residential	527	21,698	102,078	**4**
Commercial	82	7,503	27,043	**5**
Industrial	8	2,224	6,258	**6**
Total Metered Sales to General Customers (461)	**617**	**31,425**	**135,379**	
Private Fire Protection Service (462)	5		2,864	**7**
Public Fire Protection Service (463)	1		100,082	**8**
Other Sales to Public Authorities (464)	10	755	4,200	**9**
Sales to Irrigation Customers (465)	0	0	0	**10**
Sales for Resale (466)	0	0	0	**11**
Interdepartmental Sales (467)	0	0	0	**12**
Total Sales of Water	**635**	**32,338**	**243,237**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	100,082	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	**100,082**	
Forfeited Discounts (470):		
Customer late payment charges	762	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	**762**	
Miscellaneous Service Revenues (471):		
WATER INITIATION FEES	1,917	7
INSTALL REMOTES	55	8
REPAIR WORK	35	9
Total Miscellaneous Service Revenues (471)	**2,007**	
Rents from Water Property (472):		
NONE	0	10
Total Rents from Water Property (472)	**0**	
Interdepartmental Rents (473):		
NONE	0	11
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,489	12
Other (specify):		
MATERIAL SALES	10	13
Total Other Water Revenues (474)	**1,499**	

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)	0	0	3
Maintenance of Water Source Plant (605)	162	149	4
Total Source of Supply Expenses	**162**	**149**	
PUMPING EXPENSES			
Operation Labor (620)	50	39	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	5,294	6,733	7
Operation Supplies and Expenses (623)	709	2,392	8
Maintenance of Pumping Plant (625)	202	125	9
Total Pumping Expenses	**6,255**	**9,289**	
WATER TREATMENT EXPENSES			
Operation Labor (630)	6,151	6,241	10
Chemicals (631)	13,950	15,032	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	511	1,774	13
Total Water Treatment Expenses	**20,612**	**23,047**	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	7,033	9,391	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,330	5,105	16
Maintenance of Mains (651)	7,374	4,960	17
Maintenance of Services (652)	4,363	6,348	18
Maintenance of Meters (653)	211	207	19
Maintenance of Hydrants (654)	3,299	3,369	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	**24,610**	**29,380**	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,888	1,326	**22**
Accounting and Collecting Labor (902)	6,621	6,154	**23**
Supplies and Expenses (903)	2,907	777	**24**
Uncollectible Accounts (904)	0	79	**25**
Total Customer Accounts Expenses	**11,416**	**8,336**	
SALES EXPENSES			
Sales Expenses (910)	0	0	**26**
Total Sales Expenses	**0**	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,126	10,995	**27**
Office Supplies and Expenses (921)	1,996	2,124	**28**
Administrative Expenses Transferred--Credit (922)	0	0	**29**
Outside Services Employed (923)	4,490	5,277	**30**
Property Insurance (924)	3,552	3,987	**31**
Injuries and Damages (925)	238	99	**32**
Employee Pensions and Benefits (926)	20,398	17,226	**33**
Regulatory Commission Expenses (928)	0	3,818	**34**
Miscellaneous General Expenses (930)	8,025	5,170	**35**
Transportation Expenses (933)	2,126	1,904	**36**
Maintenance of General Plant (935)	0	0	**37**
Total Administrative and General Expenses	**51,951**	**50,600**	
Total Operation and Maintenance Expenses	**115,006**	**120,801**	

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		41,749	39,979	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		513	479	2
Net property tax equivalent		**41,236**	**39,500**	
Social Security		3,481	3,953	3
PSC Remainder Assessment		278	252	4
Other (specify): NONE		0	0	5
Total tax expense		**44,995**	**43,705**	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240050				3
County tax rate	mills		4.158410				4
Local tax rate	mills		7.781950				5
School tax rate	mills		13.593720				6
Voc. school tax rate	mills		1.950050				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**27.724180**				10
Less: state credit	mills		1.674410				11
Net tax rate	mills		**26.049770**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**7.781950**				14
Combined School Tax Rate	mills		**15.543770**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**23.325720**				17
Total Tax Rate	mills		**27.724180**				18
Ratio of Local and School Tax to Total	dec.		**0.841349**				19
Total tax net of state credit	mills		**26.049770**				20
Net Local and School Tax Rate	mills		**21.916956**				21
Utility Plant, Jan. 1	$	**2,271,071**	2,271,071				22
Materials & Supplies	$	**15,269**	15,269				23
Subtotal	$	**2,286,340**	**2,286,340**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**2,286,340**	**2,286,340**				26
Assessment Ratio	dec.		0.833157				27
Assessed Value	$	**1,904,880**	**1,904,880**				28
Net Local & School Rate	mills		**21.916956**				29
Tax Equiv. Computed for Current Year	$	**41,749**	**41,749**				30
Tax Equivalent per 1994 PSC Report	$	39,979					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	$						33
Tax equiv. for current year (see note 6)	$	**41,749**					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	933	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	27,322	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	**28,255**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	13,347	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	14,905	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,688	0	20
Total Pumping Plant	**29,940**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	5,092	0	23
Total Water Treatment Plant	**5,092**	**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	0	**0**	**1**
Franchises and Consents (302)	0	0	**0**	**2**
Miscellaneous Intangible Plant (303)	0	0	**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	**933**	**4**
Structures and Improvements (311)	0	0	**0**	**5**
Collecting and Impounding Reservoirs (312)	0	0	**0**	**6**
Lake, River and Other Intakes (313)	0	0	**0**	**7**
Wells and Springs (314)	0	0	**27,322**	**8**
Infiltration Galleries and Tunnels (315)	0	0	**0**	**9**
Supply Mains (316)	0	0	**0**	**10**
Other Water Source Plant (317)	0	0	**0**	**11**
Total Source of Supply Plant	**0**	**0**	**28,255**	
PUMPING PLANT				
Land and Land Rights (320)	0	0	**0**	**12**
Structures and Improvements (321)	0	0	**13,347**	**13**
Boiler Plant Equipment (322)	0	0	**0**	**14**
Other Power Production Equipment (323)	0	0	**0**	**15**
Steam Pumping Equipment (324)	0	0	**0**	**16**
Electric Pumping Equipment (325)	0	0	**14,905**	**17**
Diesel Pumping Equipment (326)	0	0	**0**	**18**
Hydraulic Pumping Equipment (327)	0	0	**0**	**19**
Other Pumping Equipment (328)	0	0	**1,688**	**20**
Total Pumping Plant	**0**	**0**	**29,940**	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	**0**	**21**
Structures and Improvements (331)	0	0	**0**	**22**
Water Treatment Equipment (332)	0	0	**5,092**	**23**
Total Water Treatment Plant	**0**	**0**	**5,092**	

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)	3,297	0	**24**
Structures and Improvements (341)	0	0	**25**
Distribution Reservoirs and Standpipes (342)	178,479	0	**26**
Transmission and Distribution Mains (343)	466,649	20,221	**27**
Fire Mains (344)	0	0	**28**
Services (345)	66,049	6,941	**29**
Meters (346)	56,138	0	**30**
Hydrants (348)	102,289	5,400	**31**
Other Transmission and Distribution Plant (349)	0	0	**32**
Total Transmission and Distribution Plant	**872,901**	**32,562**	
GENERAL PLANT			
Land and Land Rights (389)	0	0	**33**
Structures and Improvements (390)	0	0	**34**
Office Furniture and Equipment (391)	5,304	0	**35**
Computer Equipment (391.1)	0	1,956	**36**
Transportation Equipment (392)	16,370	0	**37**
Stores Equipment (393)	0	0	**38**
Tools, Shop and Garage Equipment (394)	8,724	0	**39**
Laboratory Equipment (395)	0	0	**40**
Power Operated Equipment (396)	0	0	**41**
Communication Equipment (397)	0	0	**42**
SCADA Equipment (397.1)	0	0	**43**
Miscellaneous Equipment (398)	0	0	**44**
Other Tangible Property (399)	6,609	0	**45**
Total General Plant	**37,007**	**1,956**	
Total utility plant in service directly assignable	**973,195**	**34,518**	
Common Utility Plant Allocated to Water Department	0	0	**46**
Total utility plant in service	**973,195**	**34,518**	

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)	0	0	**3,297**	**24**
Structures and Improvements (341)	0	0	**0**	**25**
Distribution Reservoirs and Standpipes (342)	0	0	**178,479**	**26**
Transmission and Distribution Mains (343)	0	0	**486,870**	**27**
Fire Mains (344)	0	0	**0**	**28**
Services (345)	0	0	**72,990**	**29**
Meters (346)	153	0	**55,985**	**30**
Hydrants (348)	0	0	**107,689**	**31**
Other Transmission and Distribution Plant (349)	0	0	**0**	**32**
Total Transmission and Distribution Plant	**153**	**0**	**905,310**	
GENERAL PLANT				
Land and Land Rights (389)	0	0	**0**	**33**
Structures and Improvements (390)	0	0	**0**	**34**
Office Furniture and Equipment (391)	0	0	**5,304**	**35**
Computer Equipment (391.1)	0	0	**1,956**	**36**
Transportation Equipment (392)	0	0	**16,370**	**37**
Stores Equipment (393)	0	0	**0**	**38**
Tools, Shop and Garage Equipment (394)	0	0	**8,724**	**39**
Laboratory Equipment (395)	0	0	**0**	**40**
Power Operated Equipment (396)	0	0	**0**	**41**
Communication Equipment (397)	0	0	**0**	**42**
SCADA Equipment (397.1)	0	0	**0**	**43**
Miscellaneous Equipment (398)	0	0	**0**	**44**
Other Tangible Property (399)	0	0	**6,609**	**45**
Total General Plant	**0**	**0**	**38,963**	
Total utility plant in service directly assignable	**153**	**0**	**1,007,560**	
Common Utility Plant Allocated to Water Department	0	0	**0**	**46**
Total utility plant in service	**153**	**0**	**1,007,560**	

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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	**0**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	4,844	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	**0**	**4,844**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	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	0	**0**	**1**
Franchises and Consents (302)	0	0	**0**	**2**
Miscellaneous Intangible Plant (303)	0	0	**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	**0**	**4**
Structures and Improvements (311)	0	0	**0**	**5**
Collecting and Impounding Reservoirs (312)	0	0	**0**	**6**
Lake, River and Other Intakes (313)	0	0	**0**	**7**
Wells and Springs (314)	0	0	**0**	**8**
Infiltration Galleries and Tunnels (315)	0	0	**0**	**9**
Supply Mains (316)	0	0	**0**	**10**
Other Water Source Plant (317)	0	0	**0**	**11**
Total Source of Supply Plant	**0**	**0**	**0**	
PUMPING PLANT				
Land and Land Rights (320)	0	0	**0**	**12**
Structures and Improvements (321)	0	0	**4,844**	**13**
Boiler Plant Equipment (322)	0	0	**0**	**14**
Other Power Production Equipment (323)	0	0	**0**	**15**
Steam Pumping Equipment (324)	0	0	**0**	**16**
Electric Pumping Equipment (325)	0	0	**0**	**17**
Diesel Pumping Equipment (326)	0	0	**0**	**18**
Hydraulic Pumping Equipment (327)	0	0	**0**	**19**
Other Pumping Equipment (328)	0	0	**0**	**20**
Total Pumping Plant	**0**	**0**	**4,844**	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	**0**	**21**
Structures and Improvements (331)	0	0	**0**	**22**
Water Treatment Equipment (332)	0	0	**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	0	**24**
Structures and Improvements (341)	0	0	**25**
Distribution Reservoirs and Standpipes (342)	78,880	0	**26**
Transmission and Distribution Mains (343)	740,502	0	**27**
Fire Mains (344)	0	0	**28**
Services (345)	159,264	3,381	**29**
Meters (346)	5,792	0	**30**
Hydrants (348)	78,721	0	**31**
Other Transmission and Distribution Plant (349)	0	0	**32**
Total Transmission and Distribution Plant	**1,063,159**	**3,381**	
GENERAL PLANT			
Land and Land Rights (389)	0	0	**33**
Structures and Improvements (390)	0	0	**34**
Office Furniture and Equipment (391)	0	0	**35**
Computer Equipment (391.1)	0	0	**36**
Transportation Equipment (392)	0	0	**37**
Stores Equipment (393)	0	0	**38**
Tools, Shop and Garage Equipment (394)	0	0	**39**
Laboratory Equipment (395)	0	0	**40**
Power Operated Equipment (396)	0	0	**41**
Communication Equipment (397)	0	0	**42**
SCADA Equipment (397.1)	0	0	**43**
Miscellaneous Equipment (398)	0	0	**44**
Other Tangible Property (399)	0	0	**45**
Total General Plant	**0**	**0**	
Total utility plant in service directly assignable	**1,063,159**	**8,225**	
Common Utility Plant Allocated to Water Department	0	0	**46**
Total utility plant in service	**1,063,159**	**8,225**	

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	0	**0**	**24**
Structures and Improvements (341)	0	0	**0**	**25**
Distribution Reservoirs and Standpipes (342)	0	0	**78,880**	**26**
Transmission and Distribution Mains (343)	0	0	**740,502**	**27**
Fire Mains (344)	0	0	**0**	**28**
Services (345)	0	0	**162,645**	**29**
Meters (346)	0	0	**5,792**	**30**
Hydrants (348)	0	0	**78,721**	**31**
Other Transmission and Distribution Plant (349)	0	0	**0**	**32**
Total Transmission and Distribution Plant	**0**	**0**	**1,066,540**	
GENERAL PLANT				
Land and Land Rights (389)	0	0	**0**	**33**
Structures and Improvements (390)	0	0	**0**	**34**
Office Furniture and Equipment (391)	0	0	**0**	**35**
Computer Equipment (391.1)	0	0	**0**	**36**
Transportation Equipment (392)	0	0	**0**	**37**
Stores Equipment (393)	0	0	**0**	**38**
Tools, Shop and Garage Equipment (394)	0	0	**0**	**39**
Laboratory Equipment (395)	0	0	**0**	**40**
Power Operated Equipment (396)	0	0	**0**	**41**
Communication Equipment (397)	0	0	**0**	**42**
SCADA Equipment (397.1)	0	0	**0**	**43**
Miscellaneous Equipment (398)	0	0	**0**	**44**
Other Tangible Property (399)	0	0	**0**	**45**
Total General Plant	**0**	**0**	**0**	
Total utility plant in service directly assignable	**0**	**0**	**1,071,384**	
Common Utility Plant Allocated to Water Department	0	0	**0**	**46**
Total utility plant in service	**0**	**0**	**1,071,384**	

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.

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	0	0	3,492	**3,492**	1
February	0	0	2,896	**2,896**	2
March	0	0	2,972	**2,972**	3
April	0	0	3,004	**3,004**	4
May	0	0	3,136	**3,136**	5
June	0	0	3,058	**3,058**	6
July	0	0	3,229	**3,229**	7
August	0	0	3,080	**3,080**	8
September	0	0	3,133	**3,133**	9
October	0	0	3,010	**3,010**	10
November	0	0	2,953	**2,953**	11
December	0	0	3,165	**3,165**	12
Total annual pumpage	**0**	**0**	**37,128**	**37,128**	

Less: Water sold	32,338	13
Volume pumped but not sold	**4,790**	14
Volume sold as a percent of volume pumped	**87%**	15
Volume used for water production, water quality and system maintenance	974	16
Volume related to equipment/system malfunction	200	17
Non-utility volume NOT included in water sales	476	18
Total volume not sold but accounted for	**1,650**	19
Volume pumped but unaccounted for	**3,140**	20
Percent of water lost	**8%**	21
If more than 25%, indicate causes:		22
If more than 25%, state what action has been taken to reduce water loss:		23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	290	24
Date of maximum: 1/8/2004		25
Cause of maximum: There was a main break on South 8th Street & Bridge Street.		26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	15	27
Date of minimum: 12/11/2004		28
Total KWH used for pumping for the year	83,000	29
If water is purchased: Vendor Name:		30
Point of Delivery:		31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #6	6	65	16	720,000	Yes	1
WELL #7	7	50	8	119,500	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes				
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

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	#6	#7		1
Location	PARK ROAD	PARK ROAD		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		5
Year Installed	1962	1974		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	400	100		8
Pump Motor or				9
Standby Engine Mfr	U. S. MOTOR	G. E.		10
Year Installed	1962	1980		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	10		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				22
Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER TOWER			1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET			5
Year constructed	1982			6
Primary material (earthen, steel,				7
concrete, other)	STEEL			8
Elevation difference in feet				9
(See Headnote 3.)	250			10
Total capacity in gallons (actual)	300,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	LIQUID			14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	WELLHOUSE			17
Filters, type (gravity, pressure,				18
other, none)	NONE			19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	0.6500			22
Is a corrosion control chemical				23
used (yes, no)?	Y			24
Is water fluoridated (yes, no)?	Y			25

WATER MAINS

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

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	5,019	0	0	0	**5,019**	**1**
M	D	6.000	29,341	0	0	0	**29,341**	**2**
P	D	6.000	5,192	430	0	0	**5,622**	**3**
M	D	8.000	18,527	0	0	0	**18,527**	**4**
P	D	8.000	5,806	500	0	0	**6,306**	**5**
M	D	10.000	22,907	0	0	0	**22,907**	**6**
Total Within Municipality			**86,792**	**930**	**0**	**0**	**87,722**	
Total Utility			**86,792**	**930**	**0**	**0**	**87,722**	

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	205	0	0	0	205	4	1
M	1.000	422	11	0	0	433	49	2
M	1.250	4	0	0	0	4	0	3
M	1.500	10	1	0	0	11	1	4
M	2.000	10	1	0	0	11	0	5
M	3.000	1	0	0	0	1	0	6
M	6.000	1	0	0	0	1	0	7
Total Utility		**653**	**13**	**0**	**0**	**666**	**54**	

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	640	0	2	9	**647**	48	**1**
1.000	6	0	0	0	**6**	2	**2**
1.250	1	0	0	0	**1**	1	**3**
1.500	8	0	0	1	**9**	0	**4**
2.000	11	0	0	0	**11**	1	**5**
3.000	1	0	0	0	**1**	0	**6**
Total:	**667**	**0**	**2**	**10**	**675**	**52**	

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	551	79	4	4	0	9	**647**	**1**
1.000	0	6	0	0	0	0	**6**	**2**
1.250	0	0	0	0	0	1	**1**	**3**
1.500	0	5	1	3	0	0	**9**	**4**
2.000	0	4	3	3	0	1	**11**	**5**
3.000	0	0	0	1	0	0	**1**	**6**
Total:	**551**	**94**	**8**	**11**	**0**	**11**	**675**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	**1**
Within Municipality	150	2	0	0	152	**2**
Total Fire Hydrants	**150**	**2**	**0**	**0**	**152**	
Flushing Hydrants						
	2	0	0	0	2	**3**
Total Flushing Hydrants	**2**	**0**	**0**	**0**	**2**	

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:	152
Number of distribution system valves end of year:	227
Number of distribution valves operated during year:	182

WATER OPERATING SECTION FOOTNOTES

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 main extensions were financed with available utility resources.

Water Services (Page W-18)

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

Ten of the 11 1" services and the 1.5" service were installed with available utility resources. The remaining 1" service and the 2" service were paid for by the benefiting property owner.

Meters (Page W-19)

Explain all reported adjustments.

The adjustments were required to bring the PSC report into agreement with the utility's physical inventory.

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

While the current year percentage tested was only 7.66% the prior year percentage tested was 14.6%. Therefore, the utility has tested at least 10% of its meters over the past two years. In addition, the utility does strive to make sure that it is testing meters as required by the administrative code.

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)	727,374	730,617	1
Total Sales of Electricity	**727,374**	**730,617**	
Other Operating Revenues			
Forfeited Discounts (450)	3,520	3,530	2
Miscellaneous Service Revenues (451)	1,799	1,792	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	20,257	4,920	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	3,068	1,662	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	**28,644**	**11,904**	
Total Operating Revenues	**756,018**	**742,521**	
Operation and Maintenenance Expenses			
Power Production Expenses (500-546)	528,945	516,654	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	39,510	30,887	11
Customer Accounts Expenses (901-904)	21,232	15,122	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	90,415	96,661	14
Total Operation and Maintenenance Expenses	**680,102**	**659,324**	
Other Expenses			
Depreciation Expense (403)	30,960	30,592	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	31,433	30,944	17
Total Other Expenses	**62,393**	**61,536**	
Total Operating Expenses	**742,495**	**720,860**	
NET OPERATING INCOME	**13,523**	**21,661**	

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	3,520	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	**3,520**	
Miscellaneous Service Revenues (451):		
INITIAL ADMINISTRATIVE FEES/RE-CONNECTION CHARGES	1,647	3
CUSTOMER REPAIR WORK	152	4
Total Miscellaneous Service Revenues (451)	**1,799**	
Sales of Water and Water Power (453):		
NONE	0	5
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
POLE RENTAL	20,257	6
Total Rent from Electric Property (454)	**20,257**	
Interdepartmental Rents (455):		
NONE	0	7
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
SALE OF MATERIALS	47	8
PUBLIC BENEFITS FEE LIABILITY ADJUSTMENT	2,931	9
SERVICE CHARGE	90	10
Total Other Electric Revenues (456)	**3,068**	
Amortization of Construction Grants (457):		
NONE	0	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)	528,945	516,654	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	**528,945**	**516,654**	
Total Power Production Expenses	**528,945**	**516,654**	
TRANSMISSION EXPENSES			
Operation Supervison 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 Supervison Expenses (560)	0	0	**20**
Line and Station Labor (561)	969	1,087	**21**
Line and Station Supplies and Expenses (562)	0	0	**22**
Street Lighting and Signal System Expenses (565)	1,328	1,240	**23**
Meter Expenses (566)	2,793	181	**24**
Customer Installations Expenses (567)	0	0	**25**
Miscellaneous Distribution Expenses (569)	10,164	13,226	**26**
Maintenance of Structures and Equipment (571)	0	0	**27**
Maintenance of Lines (572)	20,280	10,410	**28**
Maintenance of Line Transformers (573)	99	79	**29**
Maintenance of Street Lighting and Signal Systems (574)	1,123	1,881	**30**
Maintenance of Meters (575)	2,746	2,783	**31**
Maintenance of Miscellaneous Distribution Plant (576)	8	0	**32**
Total Distribution Expenses	**39,510**	**30,887**	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,618	3,144	**33**
Accounting and Collecting Labor (902)	9,969	9,250	**34**
Supplies and Expenses (903)	7,445	1,677	**35**
Uncollectible Accounts (904)	200	1,051	**36**
Total Customer Accounts Expenses	**21,232**	**15,122**	
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)	17,652	15,454	**38**
Office Supplies and Expenses (921)	2,204	2,374	**39**
Administrative Expenses Transferred -- Credit (922)	0	0	**40**
Outside Services Employed (923)	4,420	4,627	**41**
Property Insurance (924)	9,538	7,946	**42**
Injuries and Damages (925)	3,297	3,613	**43**
Employee Pensions and Benefits (926)	31,046	27,230	**44**
Regulatory Commission Expenses (928)	0	0	**45**
Miscellaneous General Expenses (930)	13,435	26,177	**46**
Transportation Expenses (933)	8,823	9,240	**47**
Maintenance of General Plant (935)	0	0	**48**
Total Administrative and General Expenses	**90,415**	**96,661**	
Total Operation and Maintenance Expenses	**680,102**	**659,324**	

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		24,414	24,414	1
Social Security		5,482	4,980	2
Wisconsin Gross Receipts Tax		703	751	3
PSC Remainder Assessment		834	799	4
Other (specify): NONE		0	0	5
Total tax expense		**31,433**	**30,944**	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240050				3
County tax rate	mills		4.158410				4
Local tax rate	mills		7.781950				5
School tax rate	mills		13.593720				6
Voc. school tax rate	mills		1.950050				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**27.724180**				10
Less: state credit	mills		1.674410				11
Net tax rate	mills		**26.049770**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**7.781950**				14
Combined School Tax Rate	mills		**15.543770**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**23.325720**				17
Total Tax Rate	mills		**27.724180**				18
Ratio of Local and School Tax to Total	dec.		**0.841349**				19
Total tax net of state credit	mills		**26.049770**				20
Net Local and School Tax Rate	mills		**21.916956**				21
Utility Plant, Jan. 1	$	**1,120,258**	1,120,258				22
Materials & Supplies	$	**63,255**	63,255				23
Subtotal	$	**1,183,513**	**1,183,513**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**1,183,513**	**1,183,513**				26
Assessment Ratio	dec.		0.833157				27
Assessed Value	$	**986,052**	**986,052**				28
Net Local & School Rate	mills		**21.916956**				29
Tax Equiv. Computed for Current Year	$	**21,611**	**21,611**				30
Tax Equivalent per 1994 PSC Report	$	24,414					31
Any lower tax equivalent as authorized							32
by municipality (see note 5)	$						33
Tax equiv. for current year (see note 5)	$	**24,414**					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	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	0	**0**	**1**
Franchises and Consents (302)	0	0	**0**	**2**
Miscellaneous Intangible Plant (303)	0	0	**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0	0	**0**	**4**
Structures and Improvements (311)	0	0	**0**	**5**
Boiler Plant Equipment (312)	0	0	**0**	**6**
Engines and Engine Driven Generators (313)	0	0	**0**	**7**
Turbogenerator Units (314)	0	0	**0**	**8**
Accessory Electric Equipment (315)	0	0	**0**	**9**
Miscellaneous Power Plant Equipment (316)	0	0	**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0	0	**0**	**11**
Structures and Improvements (331)	0	0	**0**	**12**
Reservoirs, Dams and Waterways (332)	0	0	**0**	**13**
Water Wheels, Turbines and Generators (333)	0	0	**0**	**14**
Accessory Electric Equipment (334)	0	0	**0**	**15**
Miscellaneous Power Plant Equipment (335)	0	0	**0**	**16**
Roads, Railroads and Bridges (336)	0	0	**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0	0	**0**	**18**
Structures and Improvements (341)	0	0	**0**	**19**
Fuel Holders, Producers and Accessories (342)	0	0	**0**	**20**
Prime Movers (343)	0	0	**0**	**21**
Generators (344)	0	0	**0**	**22**
Accessory Electric Equipment (345)	0	0	**0**	**23**
Miscellaneous Power Plant Equipment (346)	0	0	**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	0	25
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	**0**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	476	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	93,319	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	142,489	1,067	38
Overhead Conductors and Devices (365)	127,662	0	39
Underground Conduit (366)	12,110	0	40
Underground Conductors and Devices (367)	74,194	669	41
Line Transformers (368)	190,615	5,280	42
Services (369)	17,259	9,465	43
Meters (370)	46,965	386	44
Installations on Customers' Premises (371)	886	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	45,811	0	47
Total Distribution Plant	**751,786**	**16,867**	
GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	25,042	0	49
Office Furniture and Equipment (391)	15,248	0	50
Computer Equipment (391.1)	0	4,962	51
Transportation Equipment (392)	136,283	0	52
Stores Equipment (393)	3,279	0	53
Tools, Shop and Garage Equipment (394)	11,471	0	54

See attached schedule footnote.

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	0	**0**	**25**
Structures and Improvements (352)	0	0	**0**	**26**
Station Equipment (353)	0	0	**0**	**27**
Towers and Fixtures (354)	0	0	**0**	**28**
Poles and Fixtures (355)	0	0	**0**	**29**
Overhead Conductors and Devices (356)	0	0	**0**	**30**
Underground Conduit (357)	0	0	**0**	**31**
Underground Conductors and Devices (358)	0	0	**0**	**32**
Roads and Trails (359)	0	0	**0**	**33**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0	0	**476**	**34**
Structures and Improvements (361)	0	0	**0**	**35**
Station Equipment (362)	0	0	**93,319**	**36**
Storage Battery Equipment (363)	0	0	**0**	**37**
Poles, Towers and Fixtures (364)	0	0	**143,556**	**38**
Overhead Conductors and Devices (365)	0	0	**127,662**	**39**
Underground Conduit (366)	0	0	**12,110**	**40**
Underground Conductors and Devices (367)	0	0	**74,863**	**41**
Line Transformers (368)	350	0	**195,545**	**42**
Services (369)	375	0	**26,349**	**43**
Meters (370)	0	0	**47,351**	**44**
Installations on Customers' Premises (371)	0	0	**886**	**45**
Leased Property on Customers' Premises (372)	0	0	**0**	**46**
Street Lighting and Signal Systems (373)	0	0	**45,811**	**47**
Total Distribution Plant	**725**	**0**	**767,928**	
GENERAL PLANT				
Land and Land Rights (389)	0	0	**0**	**48**
Structures and Improvements (390)	0	0	**25,042**	**49**
Office Furniture and Equipment (391)	0	0	**15,248**	**50**
Computer Equipment (391.1)	0	0	**4,962**	**51**
Transportation Equipment (392)	0	0	**136,283**	**52**
Stores Equipment (393)	0	0	**3,279**	**53**
Tools, Shop and Garage Equipment (394)	0	0	**11,471**	**54**

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0	0	**55**
Power Operated Equipment (396)	2,040	0	**56**
Communication Equipment (397)	0	0	**57**
Miscellaneous Equipment (398)	14,201	0	**58**
Other Tangible Property (399)	0	0	**59**
Total General Plant	**207,564**	**4,962**	
Total utility plant in service directly assignable	**959,350**	**21,829**	
Common Utility Plant Allocated to Electric Department	0	0	**60**
Total utility plant in service	**959,350**	**21,829**	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Laboratory Equipment (395)	0	0	**0**	**55**
Power Operated Equipment (396)	0	0	**2,040**	**56**
Communication Equipment (397)	0	0	**0**	**57**
Miscellaneous Equipment (398)	0	0	**14,201**	**58**
Other Tangible Property (399)	0	0	**0**	**59**
Total General Plant	**0**	**0**	**212,526**	
Total utility plant in service directly assignable	**725**	**0**	**980,454**	
Common Utility Plant Allocated to Electric Department	0	0	**0**	**60**
Total utility plant in service	**725**	**0**	**980,454**	

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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	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	0	**0**	**1**
Franchises and Consents (302)	0	0	**0**	**2**
Miscellaneous Intangible Plant (303)	0	0	**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0	0	**0**	**4**
Structures and Improvements (311)	0	0	**0**	**5**
Boiler Plant Equipment (312)	0	0	**0**	**6**
Engines and Engine Driven Generators (313)	0	0	**0**	**7**
Turbogenerator Units (314)	0	0	**0**	**8**
Accessory Electric Equipment (315)	0	0	**0**	**9**
Miscellaneous Power Plant Equipment (316)	0	0	**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0	0	**0**	**11**
Structures and Improvements (331)	0	0	**0**	**12**
Reservoirs, Dams and Waterways (332)	0	0	**0**	**13**
Water Wheels, Turbines and Generators (333)	0	0	**0**	**14**
Accessory Electric Equipment (334)	0	0	**0**	**15**
Miscellaneous Power Plant Equipment (335)	0	0	**0**	**16**
Roads, Railroads and Bridges (336)	0	0	**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0	0	**0**	**18**
Structures and Improvements (341)	0	0	**0**	**19**
Fuel Holders, Producers and Accessories (342)	0	0	**0**	**20**
Prime Movers (343)	0	0	**0**	**21**
Generators (344)	0	0	**0**	**22**
Accessory Electric Equipment (345)	0	0	**0**	**23**
Miscellaneous Power Plant Equipment (346)	0	0	**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	0	25
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	**0**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	0	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	0	0	38
Overhead Conductors and Devices (365)	0	0	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	0	2,752	41
Line Transformers (368)	7,359	789	42
Services (369)	95,132	1,189	43
Meters (370)	0	0	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	58,417	0	47
Total Distribution Plant	**160,908**	**4,730**	
GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	0	0	49
Office Furniture and Equipment (391)	0	0	50
Computer Equipment (391.1)	0	0	51
Transportation Equipment (392)	0	0	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	0	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	0	**0**	**25**
Structures and Improvements (352)	0	0	**0**	**26**
Station Equipment (353)	0	0	**0**	**27**
Towers and Fixtures (354)	0	0	**0**	**28**
Poles and Fixtures (355)	0	0	**0**	**29**
Overhead Conductors and Devices (356)	0	0	**0**	**30**
Underground Conduit (357)	0	0	**0**	**31**
Underground Conductors and Devices (358)	0	0	**0**	**32**
Roads and Trails (359)	0	0	**0**	**33**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0	0	**0**	**34**
Structures and Improvements (361)	0	0	**0**	**35**
Station Equipment (362)	0	0	**0**	**36**
Storage Battery Equipment (363)	0	0	**0**	**37**
Poles, Towers and Fixtures (364)	0	0	**0**	**38**
Overhead Conductors and Devices (365)	0	0	**0**	**39**
Underground Conduit (366)	0	0	**0**	**40**
Underground Conductors and Devices (367)	0	0	**2,752**	**41**
Line Transformers (368)	0	0	**8,148**	**42**
Services (369)	2,125	0	**94,196**	**43**
Meters (370)	0	0	**0**	**44**
Installations on Customers' Premises (371)	0	0	**0**	**45**
Leased Property on Customers' Premises (372)	0	0	**0**	**46**
Street Lighting and Signal Systems (373)	0	0	**58,417**	**47**
Total Distribution Plant	**2,125**	**0**	**163,513**	
GENERAL PLANT				
Land and Land Rights (389)	0	0	**0**	**48**
Structures and Improvements (390)	0	0	**0**	**49**
Office Furniture and Equipment (391)	0	0	**0**	**50**
Computer Equipment (391.1)	0	0	**0**	**51**
Transportation Equipment (392)	0	0	**0**	**52**
Stores Equipment (393)	0	0	**0**	**53**
Tools, Shop and Garage Equipment (394)	0	0	**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	0	**55**
Power Operated Equipment (396)	0	0	**56**
Communication Equipment (397)	0	0	**57**
Miscellaneous Equipment (398)	0	0	**58**
Other Tangible Property (399)	0	0	**59**
Total General Plant	**0**	**0**	
Total utility plant in service directly assignable	**160,908**	**4,730**	
Common Utility Plant Allocated to Electric Department	0	0	**60**
Total utility plant in service	**160,908**	**4,730**	

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	0	**0**	**55**
Power Operated Equipment (396)	0	0	**0**	**56**
Communication Equipment (397)	0	0	**0**	**57**
Miscellaneous Equipment (398)	0	0	**0**	**58**
Other Tangible Property (399)	0	0	**0**	**59**
Total General Plant	**0**	**0**	**0**	
Total utility plant in service directly assignable	**2,125**	**0**	**163,513**	
Common Utility Plant Allocated to Electric Department	0	0	**0**	**60**
Total utility plant in service	**2,125**	**0**	**163,513**	

TRANSMISSION AND DISTRIBUTION LINES

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

		Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)		
January	01	2,451	Monday	01/05/2004	18:00	1,415	1
February	02	2,175	Wednesday	02/04/2004	09:45	1,139	2
March	03	2,102	Thursday	03/11/2004	19:00	1,158	3
April	04	1,928	Monday	04/26/2004	11:15	1,002	4
May	05	1,850	Monday	05/24/2004	09:15	1,002	5
June	06	2,122	Tuesday	06/08/2004	17:45	984	6
July	07	2,212	Tuesday	07/20/2004	14:45	1,069	7
August	08	2,031	Monday	08/02/2004	16:45	1,022	8
September	09	2,147	Thursday	09/02/2004	18:30	1,026	9
October	10	1,958	Monday	10/04/2004	18:30	1,061	10
November	11	2,202	Monday	11/29/2004	18:00	1,092	11
December	12	2,558	Thursday	12/23/2004	18:00	1,326	12
Total		**25,736**				**13,296**	

System Name CORNELL MUNICIPAL ELECTRIC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	XCEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam		0	1
Nuclear Steam		0	2
Hydraulic		0	3
Internal Combustion Turbine		0	4
Internal Combustion Reciprocating		0	5
Non-Conventional (wind, photovoltaic, etc.)		0	6
Total Generation		**0**	7
Purchases		13,296	8
Interchanges:	In (gross)	0	9
	Out (gross)	0	10
	Net	**0**	11
Transmission for/by others (wheeling):	Received	0	12
	Delivered	0	13
	Net	**0**	14
Total Source of Energy		**13,296**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		12,377	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility		0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		0	22
Total Used by Company		**0**	23
Total Sold and Used		**12,377**	24
Energy Losses:			25
Transmission Losses (if applicable)		0	26
Distribution Losses		919	27
Total Energy Losses		**919**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**6.9119%**	29
Total Disposition of Energy		**13,296**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
YARD LIGHTS	MS-3	0	5	**1**
RESIDENTIAL	RG-1	690	6,032	**2**
RESIDENTIAL TIME OF DAY	RG-2	3	44	**3**
Total Sales for Residential Sales		**693**	**6,081**	
Commercial & Industrial				
INDUSTRIAL	CP-1	10	3,455	**4**
COMMERCIAL	GS-1	128	2,410	**5**
INTERDEPARTMENTAL	GS-1	3	83	**6**
YARD LITES	MS-3	0	27	**7**
Total Sales for Commercial & Industrial		**141**	**5,975**	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	5	319	**8**
ATHLETIC LIGHTS	MS-2	1	2	**9**
Total Sales for Public Street & Highway Lighting		**6**	**321**	
Sales for Resale				
NONE		0	0	**10**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**840**	**12,377**	

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)	
0	0	602	0	**602**	**1**
0	0	367,039	8,362	**375,401**	**2**
0	0	2,152	90	**2,242**	**3**
0	**0**	**369,793**	**8,452**	**378,245**	
23,298	0	162,679	4,816	**167,495**	**4**
0	0	144,618	2,898	**147,516**	**5**
0	0	5,152	94	**5,246**	**6**
0	0	1,800	10	**1,810**	**7**
23,298	**0**	**314,249**	**7,818**	**322,067**	
0	0	26,369	536	**26,905**	**8**
0	0	155	2	**157**	**9**
0	**0**	**26,524**	**538**	**27,062**	
0	0	0	0	**0**	**10**
0	**0**	**0**	**0**	**0**	
23,298	**0**	**710,566**	**16,808**	**727,374**	

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		SWITCHING STATION				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		2400/4160				4
Point of Metering		SWITCHING STATION				5
Total of 12 Monthly Maximum Demands -- kW		25,736				6
Average load factor		**70.7660%**				7
Total Cost of Purchased Power		528,945				8
Average cost per kWh		**0.0398**				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	562	853			12
	February	441	698			13
	March	489	669			14
	April	399	603			15
	May	373	628			16
	June	423	561			17
	July	433	636			18
	August	423	599			19
	September	420	606			20
	October	412	649			21
	November	441	651			22
	December	560	766			23
	Total kWh (000)	**5,376**	**7,919**			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)	
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			40
purposes in addition to elec. generation?			41
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 Maximum Steam Pressure (1000 lbs./hr.) (h)	
NONE								1
						Total	0	

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							1
					Total	0	

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 by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
			Total	0	0	0	0	0	

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 by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
	Total	0	0	0	0	0	

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 Unit Capacity			
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	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	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers Number (c)	Line Transformers Total Cap. (kVA) (d)	
Number first of year	934	475	16,681	1
Acquired during year	0	6	215	2
Total	**934**	**481**	**16,896**	3
Retired during year	29	0	0	4
Sales, transfers or adjustments increase (decrease)	0	(1)	(313)	5
Number end of year	**905**	**480**	**16,583**	6
Number end of year accounted for as follows:				7
In customers' use	836	356	12,000	8
In utility's use	0	1	5	9
				10
Locked meters on customers' premises	0			11
In stock	69	123	4,578	12
Total end of year	**905**	**480**	**16,583**	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	176	155,772	**1**
Mercury Vapor	400	11	25,410	**2**
Sodium Vapor	100	96	46,551	**3**
Sodium Vapor	250	33	47,190	**4**
Total		**316**	**274,923**	
Ornamental				
Sodium Vapor	250	33	43,722	**5**
Total		**33**	**43,722**	
Other				
NONE		0	0	**6**
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 #572 - In 2003, the utility wasn't staffed at a level to allow them to perform the required maintenance. In 2004, they were adequately staffed and therefore they were able to perform the required maintenance and made up for last year's shortfall.

A/C #903 - During 2004, the utility upgraded its accounting software package to a Windows based application. The utility incurred significant training costs related to this upgrade.

A/C #930 - During 2003, the utility disposed of a large amount of obsolete inventory.

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

If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.

The utility is not reporting any information in the Substation Equipment schedule because it doesn't have any plant that meets the requirements in the headnotes to the schedule.

Substation Equipment (Page E-23)

General footnotes

Even though the utility is reporting substation equipment on pages E-6 and E-7, the utility has no substation equipment to report that meets the requirements of the headnotes.