



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

Principal Office: 2000 SOUTH RODDIS AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

Utility Address: 2000 SOUTH RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

When was utility organized? 3/1/1904

Report any change in name:

Effective Date:

Utility Web Site: www.marshfieldutilities.org

Utility employee in charge of correspondence concerning this report:

Name: MR LEE A. BABCOCK

Title: OFFICE MANAGER

Office Address:

2000 S RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1195 EXT 324

Fax Number: (715) 389 - 2016

E-mail Address: LEEB@TZNET.COM

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

Name: MR. KEN KRAHN

Title:

Office Address:

1310 E 20TH ST

MARSHFIELD, WI 54449

Telephone: (715) 387 - 3807

Fax Number:

E-mail Address:

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

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

Name: MR. MIKE FOTH

Title:

Office Address: HAWKINS, ASH, BAPTIE & COMPANY LLP

101 W 29TH ST

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131

Fax Number:

E-mail Address:

Date of most recent audit report: 2/17/2005

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH C. PACOVSKY

Title: UTILITY MANAGER

Office Address:

2000 SOUTH RODDIS AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449

Telephone: (715) 387 - 1195 EXT 313

Fax Number:

E-mail Address:

Name of utility commission/committee: CITY OF MARSHFIELD UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR KEN KRAHN, PRESIDENT
 - MR DENNIS MARTINSON, SECRETARY
 - DR NELSON MOFFAT, TREASURER
 - MR HARRY NIENABOR
 - MR RUSS WENZEL, VICE PRESIDENT
-

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:

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)	22,574,510	20,946,799	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	18,392,071	16,367,539	2
Depreciation Expense (403)	1,687,300	1,638,003	3
Amortization Expense (404-407)	5,238	157,596	4
Taxes (408)	913,137	950,810	5
Total Operating Expenses	20,997,746	19,113,948	
Net Operating Income	1,576,764	1,832,851	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,576,764	1,832,851	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	435,222	353,996	10
Miscellaneous Nonoperating Income (421)	1,084,172	555,640	11
Total Other Income	1,519,394	909,636	
Total Income	3,096,158	2,742,487	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(54,925)	0	12
Other Income Deductions (426)	173,129	132,904	13
Total Miscellaneous Income Deductions	118,204	132,904	
Income Before Interest Charges	2,977,954	2,609,583	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	243,521	260,540	14
Amortization of Debt Discount and Expense (428)	11,247	11,808	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	651	664	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	255,419	273,012	
Net Income	2,722,535	2,336,571	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	40,131,389	34,137,170	20
Balance Transferred from Income (433)	2,722,535	2,336,571	21
Miscellaneous Credits to Surplus (434)	0	4,186,282	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	528,634	25
Total Unappropriated Earned Surplus End of Year (216)	42,853,924	40,131,389	

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	22,574,510		22,574,510	1
Total (Acct. 400):	22,574,510	0	22,574,510	
Operation and Maintenance Expense (401-402):				
Derived	18,392,071		18,392,071	2
Total (Acct. 401-402):	18,392,071	0	18,392,071	
Depreciation Expense (403):				
Derived	1,687,300		1,687,300	3
Total (Acct. 403):	1,687,300	0	1,687,300	
Amortization Expense (404-407):				
Derived	5,238		5,238	4
Total (Acct. 404-407):	5,238	0	5,238	
Taxes (408):				
Derived	913,137		913,137	5
Total (Acct. 408):	913,137	0	913,137	
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:	1,576,764	0	1,576,764	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
LOCAL GOV'T POOLED INVESTMENT FUND	41,212	0	41,212	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
ATC INVESTMENT INCOME	385,392	0	385,392 12
NOW CHECKING	8,424	0	8,424 13
MISCELLANEOUS	194	0	194 14
Total (Acct. 419):	435,222	0	435,222
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	443,921	443,921 15
Contributed Plant - Electric	[REDACTED]	640,251	640,251 16
NONE	0	0	0 17
Total (Acct. 421):	0	1,084,172	1,084,172
TOTAL OTHER INCOME:	435,222	1,084,172	1,519,394
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(54,925)	[REDACTED]	(54,925) 18
NONE	0	0	0 19
Total (Acct. 425):	(54,925)	0	(54,925)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	39,726	39,726 20
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	133,403	133,403 21
NONE	0	0	0 22
Total (Acct. 426):	0	173,129	173,129
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(54,925)	173,129	118,204
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	243,521	[REDACTED]	243,521 23
Total (Acct. 427):	243,521	0	243,521
Amortization of Debt Discount and Expense (428):			
1993-ELECTRIC BONDS	8,423	[REDACTED]	8,423 24
2002-WATER BONDS	2,824	[REDACTED]	2,824 25
Total (Acct. 428):	11,247	0	11,247
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 26
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 27
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	651		651 28
Total (Acct. 431):	651	0	651
Interest Charged to Construction--Cr. (432):			
NONE	0		0 29
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	255,419	0	255,419
NET INCOME:	1,811,492	911,043	2,722,535
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	35,634,982	4,496,407	40,131,389 30
Total (Acct. 216):	35,634,982	4,496,407	40,131,389
Balance Transferred from Income (433):			
Derived	1,811,492	911,043	2,722,535 31
Total (Acct. 433):	1,811,492	911,043	2,722,535
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 32
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 33
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 34
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 35
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	37,446,474	5,407,450	42,853,924

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,866,482	19,708,028	0	0	22,574,510	1
Less: interdepartmental sales	496	104,372	0	0	104,868	2
Less: interdepartmental rents	0	94,454		0	94,454	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	57	15,572			15,629	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,865,929	19,493,630	0	0	22,359,559	

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	576,182	27,656	603,838	1
Electric operating expenses	891,889	37,140	929,029	2
Gas operating expenses	0		0	3
Heating operating expenses	0		0	4
Sewer operating expenses	0		0	5
Merchandising and jobbing			0	6
Other nonutility expenses	0		0	7
Water utility plant accounts	49,096	18,687	67,783	8
Electric utility plant accounts	190,458	56,448	246,906	9
Gas utility plant accounts	0		0	10
Heating utility plant accounts	0		0	11
Sewer utility plant accounts	0		0	12
Accum. prov. for depreciation of water plant	1,566	130	1,696	13
Accum. prov. for depreciation of electric plant	25,206	2,185	27,391	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	143,746	(143,746)	0	18
All other accounts	144,227	1,500	145,727	19
Total Payroll	2,022,370	0	2,022,370	

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	14.5	1
Electric	27.8	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	64,394,122	60,939,755	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	19,240,988	18,869,716	2
Net Utility Plant	45,153,134	42,070,039	
Utility Plant Acquisition Adjustments (117-118)	117,416	122,308	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	45,270,550	42,192,347	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,350,193	1,815,709	8
Special Funds (125-128)	1,392,608	1,376,502	9
Total Other Property and Investments	3,742,801	3,192,211	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	587,280	253,925	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	20,082	11,358	12
Temporary Cash Investments (136)	1,615,706	2,267,531	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,494,845	1,471,750	15
Other Accounts Receivable (143)	96,103	113,927	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	397,128	381,610	18
Materials and Supplies (151-163)	647,751	732,178	19
Prepayments (165)	0	270	20
Interest and Dividends Receivable (171)	83,325	66,449	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	4,942,220	5,298,998	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	63,823	75,069	24
Other Deferred Debits (182-186)	125,026	94,441	25
Total Deferred Debits	188,849	169,510	
Total Assets and Other Debits	54,144,420	50,853,066	

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)	0	0	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	42,853,924	40,131,389	28
Total Proprietary Capital	42,853,924	40,131,389	
LONG-TERM DEBT			
Bonds (221-222)	4,730,000	5,155,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,730,000	5,155,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,033,829	1,761,114	33
Payables to Municipality (233)	312,042	309,690	34
Customer Deposits (235)	46,461	41,321	35
Taxes Accrued (236)	781,636	789,673	36
Interest Accrued (237)	29,338	31,313	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	49,175	42,903	40
Miscellaneous Current and Accrued Liabilities (242)	465,176	432,007	41
Total Current and Accrued Liabilities	3,717,657	3,408,021	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	1,529,332	1,724,755	43
Other Deferred Credits (253)	1,313,507	433,901	44
Total Deferred Credits	2,842,839	2,158,656	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	54,144,420	50,853,066	

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	20,210,662	0	0	40,729,093	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	18,824,088	0	0	37,603,992	2
Utility Plant in Service - Contributed Plant (101.2)	2,795,081	0	0	3,913,429	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	924			1,256,608	9
Total Utility Plant	21,620,093	0	0	42,774,029	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,628,235	0	0	13,307,929	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	418,500	0	0	882,518	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)				3,806	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	5,046,735	0	0	14,194,253	
Net Utility Plant	16,573,358	0	0	28,579,776	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	4,687,154	12,986,081			17,673,235	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	356,458	1,330,842			1,687,300	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	17,673				17,673	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION & TOOLS CLE.	48,662	101,419			150,081	9
Salvage	10,831	59,323			70,154	10
Other credits (specify):						11
PROCEEDS FROM SALE OF VEHIC	9,059	0			9,059	12
M-33/M-34 COMMON FACILITIES RI	0	7,958			7,958	13
SEE FOOTNOTES	0	10,385			10,385	14
					0	15
Total credits	442,683	1,509,927	0	0	1,952,610	16
Debits during year						17
Book cost of plant retired	139,043	356,835			495,878	18
Cost of removal	3,329	21,808			25,137	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	357,364	741,143			1,098,507	
REMOVAL COSTS >10% OF ORIG C	1,866	68,293			70,159	
		0			0	23
					0	24
Total debits	501,602	1,188,079	0	0	1,689,681	25
Balance end of year (111.1)	4,628,235	13,307,929	0	0	17,936,164	26

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	385,515	807,506			1,193,021	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,726	133,403			173,129	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	39,726	133,403	0	0	173,129	16
Debits during year						17
Book cost of plant retired	6,741	48,005			54,746	18
Cost of removal	0	0			0	19
Other debits (specify):						20
Adjustment-between 403&426 for 200	0	10,385			10,385	
					0	
					0	23
					0	24
Total debits	6,741	58,390	0	0	65,131	25
Balance end of year (111.1)	418,500	882,519	0	0	1,301,019	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	89,832				89,832	89,832	1
Fuel stock expenses (152)			0		0	0	2
Plant mat. & oper. sup. (154)			437,637		437,637	525,070	3
Total Electric Utility					527,469	614,902	

Account	Total End of Year	Amount Prior Year	
Electric utility total	527,469	614,902	1
Water utility (154)	120,282	117,276	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	647,751	732,178	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 SERIES BOND DISCOUNT-ELECTRIC	8,422	428	42,646	1
2002 SERIES BOND DISCOUNT-WATER	2,824	428	21,177	2
Total			63,823	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
Balance end of year	0 2

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REVENUE BONDS	10/01/1993	12/01/2013	4.98%	3,890,000	1
WATER REVENUE BONDS	06/01/2002	12/01/2011	3.83%	840,000	2
Total Bonds (Account 221):				4,730,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 4,730,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	789,673	1
Accruals:		
Charged water department expense	407,411	2
Charged electric department expense	660,342	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,067,753	
Taxes paid during year:		
County, state and local taxes	789,673	6
Social Security taxes	146,730	7
PSC Remainder Assessment	25,291	8
Other (explain):		
GROSS RECEIPTS TAX	114,096	9
Total payments and other debits	1,075,790	
Balance end of year	781,636	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
ELECTRIC REVENUE BONDS-1993	17,458	208,273	209,505	16,226	2
WATER REVENUE BONDS -2002	2,958	35,248	35,498	2,708	3
Subtotal	20,416	243,521	245,003	18,934	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	10,897	651	1,144	10,404	6
Subtotal	10,897	651	1,144	10,404	
Total	31,313	244,172	246,147	29,338	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
AMERICAN TRANSMISSION COMPANY	2,350,193	2
Total (Acct. 124):	2,350,193	
Sinking Funds (125):		
SPECIAL REDEMPTION FUND - ELECTRIC	1,005,359	3
SPECIAL REDEMPTION FUND - WATER	237,249	4
Total (Acct. 125):	1,242,608	
Depreciation Fund (126):		
ELECTRIC DEPRECIATION FUND	150,000	5
Total (Acct. 126):	150,000	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	169,316	10
Electric	1,325,529	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	1,494,845	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	79,345	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
OTHER A/R	16,758	16
Total (Acct. 143):	96,103	
Receivables from Municipality (145):		
ELECTRIC RECEIVABLE	33,778	17
WATER RECEIVABLE	54,856	18
SEWER CHARGE A/R	308,494	19
Total (Acct. 145):	397,128	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
COMMUNICATIONS UTILITY	24,250	22
MISCELLANEOUS	11,703	23
FUTURE WELL INVESTIGATION	70,568	24
Total (Acct. 183):	106,521	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
ELECTRIC RETIREMENT JOB ORDERS	15,944	27
CUSTOMER JOB ORDERS	2,561	28
Total (Acct. 186):	18,505	
Payables to Municipality (233):		
PAYABLE TO WASTEWATER UTILITY	312,042	29
Total (Acct. 233):	312,042	
Other Deferred Credits (253):		
Regulatory Liability	1,043,582	30
DEMAND SIDE MANAGEMENT PROGRAM/PUBLIC BENEFITS	269,925	31
Total (Acct. 253):	1,313,507	

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)	18,331,086	36,931,537	0	0	55,262,623	1
Materials and Supplies	118,779	571,185	0	0	689,964	2
Other (specify):						
UTILITY PLANT ACQUISITION ADJUSTMENT		119,862			119,862	3
Less Average:						
Reserve for Depreciation (111.1)	4,658,627	13,171,980	0	0	17,830,607	4
Customer Advances for Construction	953,239	673,806			1,627,045	5
Regulatory Liability	169,748	352,043	0	0	521,791	6
NONE					0	7
Average Net Rate Base	12,668,251	23,424,755	0	0	36,093,006	
Net Operating Income	498,321	1,078,443	0	0	1,576,764	8
Net Operating Income as a percent of						
Average Net Rate Base	3.93%	4.60%	N/A	N/A	4.37%	

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	357,364	741,143	0	0	1,098,507	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	17,868	37,057			54,925	4
Other (specify): NONE					0	5
Balance End of Year	339,496	704,086	0	0	1,043,582	

FINANCIAL SECTION FOOTNOTES

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

When truing up electric depreciation expense at 2003 year-end, the adjustments to account 403 (depreciation expense) and account 426 (other income deductions) were incorrect. This resulted in electric Depreciation expense that was overstated for 2003 by \$10,385 and Other Income Deductions that was understated by \$10,385. Accumulated Depreciation amounts were correct. This error was discovered when preparing the 2003 Annual Report, and couldn't be corrected in 2003, since this year was already closed. This adjustment was made in 2004, so that the total of the two years is correct for both Depreciation Expense and Other Income Deductions.

OTHER DEBITS:

Removal costs that exceeded 10% of the original installed cost were reclassified as additional depreciation expense, at the recommendation of the PSC. Electric \$68,293, water \$1,866.

If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 111.2 (Est. deprec on contrib plnt 1/1/03), please explain.

The 2003 annual report establishes the estimated depreciation on contributed plant at 1/1/03 as adjustments in column i, since it was not possible to enter beginning balances in column b of pages E-12 and W-15.

Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic**General footnotes**

When truing up electric depreciation expense at 2003 year-end, the adjustments to account 403 (depreciation expense) and account 426 (other income deductions) were incorrect. This resulted in electric Depreciation expense that was overstated for 2003 by \$10,385 and Other Income Deductions that was understated by \$10,385. Accumulated Depreciation amounts were correct. This error was discovered when preparing the 2003 Annual Report, and couldn't be corrected in 2003, since this year was already closed. This adjustment was made in 2004, so that the total of the two years is correct for both Depreciation Expense and Other Income Deductions.

Taxes Accrued (Acct. 236) (Page F-17)**General footnotes**

Social security taxes were grossed up on this schedule

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Since the amounts reported in account 231 are actually customer deposits and are reported here per the schedule instructions, there is no notes payable or miscellaneous long-term debt schedule.

FINANCIAL SECTION FOOTNOTES

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Electric & Water Retirement Job Orders - Since these aren't being amortized, there is no authorization needed.

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

OTHER ACCOUNTS RECEIVABLE (ACCOUNT 143): This receivable account, which is in both the electric and water utilities, is used to record the receivables from customers for items that can't be billed on regular utility bills. These billings may include sale of inventory, sale of scrap, billings for damage to utility plant, and other billings.

RECEIVABLES FROM MUNICIPALITY (ACCOUNT 145):

ELECTRIC RECEIVABLE - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding electric bills at 12/31/04.

WATER RECEIVABLE - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding water bills at 12/31/04.

SEWER CHARGE A/R - We provide billing services for the City's Wastewater Dept. Amounts billed to the Wastewater customers are recorded as a receivable and a corresponding payable. The amount in the Sewer Charge A/R account is the amount billed to Wastewater customers but not received at 12/31/04. The amount in the Sewage Payable account (account 233) is the amount owed to the City's Wastewater Department at 12/31/04 by the Wastewater customers.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,833,655	2,849,944	1
Total Sales of Water	2,833,655	2,849,944	
Other Operating Revenues			
Forfeited Discounts (470)	2,795	2,904	2
Miscellaneous Service Revenues (471)	720	2,337	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	29,312	19,627	6
Total Other Operating Revenues	32,827	24,868	
Total Operating Revenues	2,866,482	2,874,812	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	36,357	53,881	7
Pumping Expenses (620-633)	192,827	221,579	8
Water Treatment Expenses (640-652)	200,344	201,710	9
Transmission and Distribution Expenses (660-678)	836,029	574,636	10
Customer Accounts Expenses (901-905)	104,411	81,153	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	290,569	331,221	13
Total Operation and Maintenance Expenses	1,660,537	1,464,180	
Other Operating Expenses			
Depreciation Expense (403)	356,458	355,420	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	351,166	370,981	16
Total Other Operating Expenses	707,624	726,401	
Total Operating Expenses	2,368,161	2,190,581	
NET OPERATING INCOME	498,321	684,231	

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	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	6,797	288,105	1,142,202	4
Commercial	770	255,637	655,430	5
Industrial	22	104,227	203,947	6
Total Metered Sales to General Customers (461)	7,589	647,969	2,001,579	
Private Fire Protection Service (462)	125		96,375	7
Public Fire Protection Service (463)	1		647,573	8
Other Sales to Public Authorities (464)	56	32,941	87,632	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	152	496	12
Total Sales of Water	7,773	681,062	2,833,655	

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	NONE			1
Total		0	0	

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)	647,573	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	647,573	
Forfeited Discounts (470):		
Customer late payment charges	2,795	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,795	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	720	7
Total Miscellaneous Service Revenues (471)	720	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	17,656	10
Other (specify): SPRINKLER METER RENTALS	3,065	11
SALE OF TIMBER ON UTILITY OWNED LAND	7,326	12
MISC	1,265	13
Total Other Water Revenues (474)	29,312	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	18,823	14,294	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	9,151	17,900	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	8,004	6,556	6
Maintenance of Structures and Improvements (611)	325	37	7
Maintenance of Collecting and Impounding Reservoirs (612)	54	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	15,094	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	36,357	53,881	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	22,886	18,640	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	79,456	91,331	17
Pumping Labor and Expenses (624)	35,749	28,830	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	10,526	7,811	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	12,115	35,786	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	32,095	39,181	25
Total Pumping Expenses	192,827	221,579	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	28,221	19,691	26
Chemicals (641)	27,076	35,109	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	102,065	89,540	28
Miscellaneous Expenses (643)	14,794	16,941	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	11,130	8,861	32
Maintenance of Water Treatment Equipment (652)	17,058	31,568	33
Total Water Treatment Expenses	200,344	201,710	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	64,811	60,299	34
Storage Facilities Expenses (661)	0	0	35
Transmission and Distribution Lines Expenses (662)	28,363	29,819	36
Meter Expenses (663)	63,270	16,818	37
Customer Installations Expenses (664)	0	(1)	38
Miscellaneous Expenses (665)	103,074	42,271	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	55,831	51,109	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	9,851	6,948	43
Maintenance of Transmission and Distribution Mains (673)	405,968	279,151	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	34,042	36,494	46
Maintenance of Meters (676)	16,995	17,739	47
Maintenance of Hydrants (677)	53,824	33,989	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	836,029	574,636	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	5,477	5,592	50
Meter Reading Labor (902)	17,317	16,295	51
Customer Records and Collection Expenses (903)	81,560	58,735	52
Uncollectible Accounts (904)	57	531	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	104,411	81,153	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	171,974	150,513	56
Office Supplies and Expenses (921)	12,972	14,535	57
Administrative Expenses Transferred--Credit (922)	74,275	39,894	58
Outside Services Employed (923)	22,543	13,568	59
Property Insurance (924)	9,777	8,583	60
Injuries and Damages (925)	15,936	21,423	61
Employee Pensions and Benefits (926)	1,762	58,223	62
Regulatory Commission Expenses (928)	383	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	35,043	23,846	65
Rents (931)	94,454	80,424	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	290,569	331,221	
Total Operation and Maintenance Expenses	1,660,537	1,464,180	

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		355,627	355,627	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,886	7,886	2
Net property tax equivalent		347,741	347,741	
Social Security		0	20,116	3
PSC Remainder Assessment	RATIO OF ELECT & WATER PRIOR YR REVENUE	3,425	3,124	4
Other (specify): NONE			0	5
Total tax expense		351,166	370,981	

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			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201000				3
County tax rate	mills		4.852230				4
Local tax rate	mills		9.727560				5
School tax rate	mills		7.202680				6
Voc. school tax rate	mills		1.586570				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.570040				10
Less: state credit	mills		0.912470				11
Net tax rate	mills		22.657570				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.727560				14
Combined School Tax Rate	mills		8.789250				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.516810				17
Total Tax Rate	mills		23.570040				18
Ratio of Local and School Tax to Total	dec.		0.785608				19
Total tax net of state credit	mills		22.657570				20
Net Local and School Tax Rate	mills		17.799966				21
Utility Plant, Jan. 1	\$	20,210,662	20,210,662				22
Materials & Supplies	\$	117,276	117,276				23
Subtotal	\$	20,327,938	20,327,938				24
Less: Plant Outside Limits	\$	1,918,709	1,918,709				25
Taxable Assets	\$	18,409,229	18,409,229				26
Assessment Ratio	dec.		0.995100				27
Assessed Value	\$	18,319,024	18,319,024				28
Net Local & School Rate	mills		17.799966				29
Tax Equiv. Computed for Current Year	\$	326,078	326,078				30
Tax Equivalent per 1994 PSC Report	\$	355,627					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	355,627					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	267,680	530,911	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	581,635		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,107,403		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,956,718	530,911	
PUMPING PLANT			
Land and Land Rights (320)	10,733		12
Structures and Improvements (321)	824,143	8,879	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	276,788	8,595	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	127,455	31,000	20
Total Pumping Plant	1,239,119	48,474	
WATER TREATMENT PLANT			
Land and Land Rights (330)	62,324		21
Structures and Improvements (331)	3,847,614		22
Water Treatment Equipment (332)	891,884		23
Total Water Treatment Plant	4,801,822	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			798,591	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			581,635	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,107,403	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,487,629	
PUMPING PLANT				
Land and Land Rights (320)			10,733	12
Structures and Improvements (321)			833,022	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	4,813		280,570	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			158,455	20
Total Pumping Plant	4,813	0	1,282,780	
WATER TREATMENT PLANT				
Land and Land Rights (330)			62,324	21
Structures and Improvements (331)			3,847,614	22
Water Treatment Equipment (332)			891,884	23
Total Water Treatment Plant	0	0	4,801,822	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,308		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,184,631		26
Transmission and Distribution Mains (343)	4,906,307	331,111	27
Fire Mains (344)	0		28
Services (345)	1,256,171	44,578	29
Meters (346)	711,719	64,820	30
Hydrants (348)	1,011,733	55,468	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,072,869	495,977	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	221,616	39,258	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	133,066	7,411	39
Laboratory Equipment (395)	7,818	2,339	40
Power Operated Equipment (396)	230,523	0	41
Communication Equipment (397)	174,533		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	767,556	49,008	
Total utility plant in service directly assignable	17,838,084	1,124,370	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	17,838,084	1,124,370	

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)			2,308 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,184,631 26
Transmission and Distribution Mains (343)	17,607		5,219,811 27
Fire Mains (344)			0 28
Services (345)	300		1,300,449 29
Meters (346)	72,554		703,985 30
Hydrants (348)	7,911		1,059,290 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	98,372	0	9,470,474
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	35,858		225,016 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			140,477 39
Laboratory Equipment (395)			10,157 40
Power Operated Equipment (396)			230,523 41
Communication Equipment (397)		677	175,210 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	35,858	677	781,383
Total utility plant in service directly assignable	139,043	677	18,824,088
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	139,043	677	18,824,088

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,878,117	340,923	27
Fire Mains (344)	0		28
Services (345)	479,771	45,899	29
Meters (346)	0		30
Hydrants (348)	0	57,112	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,357,888	443,934	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,357,888	443,934	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,357,888	443,934	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	6,628		2,212,412 27
Fire Mains (344)			0 28
Services (345)	113		525,557 29
Meters (346)			0 30
Hydrants (348)			57,112 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,741	0	2,795,081
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	6,741	0	2,795,081
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,741	0	2,795,081

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	226,550	2.90%	16,867	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	200,612	1.80%	19,933	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	427,162		36,800	
PUMPING PLANT				
Structures and Improvements (321)	156,268	3.20%	26,515	8
Boiler Plant Equipment (322)	0		0	9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	99,042	4.40%	12,262	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	60,853	4.40%	6,290	15
Total Pumping Plant	316,163		45,067	
WATER TREATMENT PLANT				
Structures and Improvements (331)	958,529	2.50%	96,190	16
Water Treatment Equipment (332)	252,790	2.50%	22,036	17
Total Water Treatment Plant	1,211,319		118,226	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	429,859	2.20%	26,062	19
Transmission and Distribution Mains (343)	835,764	1.30%	65,820	20
Fire Mains (344)	0			21
Services (345)	545,057	2.50%	31,958	22
Meters (346)	240,884	5.00%	35,393	23
Hydrants (348)	162,135	2.00%	20,710	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					243,417	4
315					0	5
316					220,545	6
317					0	7
	0	0	0	0	463,962	
321					182,783	8
322					0	9
323					0	10
324					0	11
325	4,813	481			106,010	12
326					0	13
327					0	14
328					67,143	15
	4,813	481	0	0	355,936	
331					1,054,719	16
332					274,826	17
	0	0	0	0	1,329,545	
341					0	18
342					455,921	19
343	17,607	2,424	8,651	(216,105)	674,099	20
344					0	21
345	300		372	(141,259)	435,828	22
346	72,554		953		204,676	23
348	7,911	424	855		175,365	24

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,213,699		179,943	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	157,149	15.00%	21,870	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	81,842	5.80%	7,933	31
Laboratory Equipment (395)	5,762	5.80%	521	32
Power Operated Equipment (396)	99,532	10.00%	18,942	33
Communication Equipment (397)	174,526	9.20%	684	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	518,811		49,950	
Total accum. prov. directly assignable	4,687,154		429,986	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	4,687,154		429,986	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>98,372</u>	<u>2,848</u>	<u>10,831</u>	<u>(357,364)</u>	<u>1,945,889</u>
390					0 26
391					0 27
391.1					0 28
392	35,858		0	0	143,161 29
393					0 30
394					89,775 31
395					6,283 32
396					118,474 33
397					175,210 34
397.1					0 35
398					0 36
399					0 37
	<u>35,858</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>532,903</u>
	<u>139,043</u>	<u>3,329</u>	<u>10,831</u>	<u>(357,364)</u>	<u>4,628,235</u>
					0 38
	<u>139,043</u>	<u>3,329</u>	<u>10,831</u>	<u>(357,364)</u>	<u>4,628,235</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	233,333	1.30%	26,588
Fire Mains (344)	0		21
Services (345)	152,182	2.50%	12,567
Meters (346)	0		23
Hydrants (348)	0	2.00%	571

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	6,628				253,293 20
344					0 21
345	113				164,636 22
346					0 23
348					571 24

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	385,515		39,726
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	385,515		39,726
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	385,515		39,726

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	6,741	0	0	0	418,500
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	6,741	0	0	0	418,500
					0 38
	6,741	0	0	0	418,500

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			64,843	64,843	1
February			62,218	62,218	2
March			62,579	62,579	3
April			60,421	60,421	4
May			64,204	64,204	5
June			65,033	65,033	6
July			74,105	74,105	7
August			68,438	68,438	8
September			66,044	66,044	9
October			64,292	64,292	10
November			60,795	60,795	11
December			62,487	62,487	12
Total annual pumpage	0	0	775,459	775,459	
Less: Water sold				681,062	13
Volume pumped but not sold				94,397	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				6,276	16
Volume related to equipment/system malfunction				9,877	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				16,153	19
Volume pumped but unaccounted for				78,244	20
Percent of water lost				10%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,172	23
Date of maximum: 7/10/2004					24
Cause of maximum:					25
MAINBREAK ON EAST BECKER ROAD					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,632	26
Date of minimum: 10/23/2004					27
Total KWH used for pumping for the year				1,539,390	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#1 SOUTH SIDE	01	57	24	0	Yes	1
#4 SOUTH SIDE	04	58	18	0	Yes	2
#5 SOUTH SIDE	05	57	20	0	Yes	3
#6 SOUTH SIDE	06	62	16	0	Yes	4
#8 PARK	08	59	18	0	Yes	5
#10 PARK	10	62	16	0	Yes	6
#17 NORTH SIDE	17	59	24	0	Yes	7
#18 NORTH SIDE	18	56	26	0	Yes	8
#19 NORTHEAST	19	61	26	0	Yes	9
#20 NORHTEAST	20	63	26	0	Yes	10
#21 NORTH SIDE	21	85	18	0	Yes	11
#22 NORTH SIDE	22	90	18	0	Yes	12
#23 NORTH SIDE	23	95	24	0	Yes	13

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	10	17	1
Location	SOUTH SIDE	PARK	NORTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TUR.	5
Year Installed	1966	1962	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	214	410	375	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U. S. MOTOR	U. S. MOTOR	9 10
Year Installed	1966	1962	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	18	19	20	14
Location	NORTH SIDE	NORTHEAST	NORTHEAST	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1964	1986	1969	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	320	420	400	21
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	GENERAL ELECTRIC	22 23
Year Installed	1997	1997	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	75	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	21	22	23	1
Location	NORTH	NORTH	NORTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	JACUZZI	J-LINE	5
Year Installed	1990	1990	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	440	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	U.S.	9 10
Year Installed	1989	1989	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	SOUTH SIDE	SOUTH SIDE	SOUTH SIDE	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	POMONA	LAYNE	AMERICAN TURBINE	18
Year Installed	1942	1966	2004	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	112	440	200	21
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	GENERAL ELECTRIC	22 23
Year Installed	1942	1966	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	10	15	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	8	HUME - 3	HUME AVENUE-2	1
Location	PARK	HUME AVE	HUME AVE	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE	FAIRBANKS	FAIRBANKS	5
Year Installed	1988	1969	1969	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	175	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	CUMMINGS	FAIRBANKS	9 10
Year Installed	1988	1969	1969	11
Type	ELECTRIC	DIESEL	ELECTRIC	12
Horsepower	8	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HUME-1	SOUTH SIDE BOOSTER	UPHAM BOOSTER#2	14
Location	HUME AVE	SOUTH SIDE	UPHAM	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS	AURORA	AURORA	18
Year Installed	1969	1995	1998	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	1,000	500	21
Pump Motor or Standby Engine Mfr	FAIRBANKS	U.S.	U.S.	22 23
Year Installed	1969	1995	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	20	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	UPHAM BOOSTER#3	WATER TREATMENT	WATER TREATMENT DUAL	1
Location	UPHAM	MCMILLAN	MCMILLAN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	LAYNE	LAYNE	5
Year Installed	1961	1990	1990	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	2,150	3,500	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1974	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	20	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WATER TREATMENT-HPZ1	WATER TREATMENT-LPZ1	WATER TREATMENT-LPZ2	14
Location	MCMILLAN	MCMILLAN	MCMILLAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1990	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	520	1,100	1,500	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1990	1990	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	50	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WATER TREATMENT-LPZ3	WILDWOOD BOOSTER	1
Location	MCMILLAN	WILDWOOD	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1990	1973	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,500	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1990	1973	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	75	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GRANT PARK TOWER	HUME AVE	MCMILLAN ST SPHERE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1990	1968	1961	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	40	130	6
Total capacity in gallons (actual)	500,000	3,000,000	75,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

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	SOUTH BOOSTER	WILDWOOD	WTR TRTMNT-MCMLLN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1923	1959	1992	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	25,000	15,224	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	0.7200	4.8000	12
Is a corrosion control chemical used (yes, no)?	N	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.750	1,286	0	0	0	1,286	1	
M	D	1.000	4,990	0	0	0	4,990	2	
M	D	1.500	870	0	0	0	870	3	
M	D	2.000	1,311	0	0	0	1,311	4	
M	D	4.000	16,187	0	0	0	16,187	5	
M	D	6.000	385,540	468	4,925	0	381,083	6	
M	D	8.000	95,148	13,494	19	0	108,623	7	
M	S	8.000	6,622	0	0	0	6,622	8	
M	D	10.000	38,629	0	0	0	38,629	9	
M	D	12.000	88,251	2,457	0	0	90,708	10	
M	D	16.000	17,565	690	690	0	17,565	11	
M	D	18.000	7,876	0	0	0	7,876	12	
M	S	18.000	15,500	0	0	0	15,500	13	
Total Within Municipality			679,775	17,109	5,634	0	691,250		
M	S	8.000	2,800	0	0	0	2,800	14	
M	S	12.000	20,573	0	0	0	20,573	15	
M	S	16.000	1,250	0	0	0	1,250	16	
Total Outside of Municipality			24,623	0	0	0	24,623		
Total Utility			704,398	17,109	5,634	0	715,873		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,156	0	0	0	1,156	31	1
L	0.625	2,201	0	0	0	2,201		2
M	0.750	1,689	1	15	0	1,675		3
L	0.750	24	0	0	0	24		4
M	1.000	1,837	69	0	0	1,906	4	5
L	1.000	24	0	0	0	24		6
M	1.250	34	0	0	0	34		7
L	1.250	2	0	0	0	2		8
M	1.500	116	2	0	0	118	2	9
L	1.500	7	0	0	0	7		10
M	2.000	151	2	0	0	153	6	11
L	2.000	12	0	0	0	12		12
M	2.500	2	0	0	0	2		13
M	3.000	7	0	0	0	7	1	14
L	3.000	11	0	0	0	11		15
M	4.000	52	1	0	0	53		16
M	6.000	70	1	0	0	71		17
M	8.000	34	4	0	0	38		18
M	10.000	4	0	0	0	4		19
Total Utility		7,433	80	15	0	7,498	44	

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	7,377	546	722	71	7,272	584	1
0.750	56	0	10	10	56	0	2
1.000	264	66	13	(4)	313	74	3
1.250	0	0	0	0	0	0	4
1.500	111	18	9	1	121	50	5
2.000	141	1	10	(11)	121	52	6
3.000	37	2	3	(1)	35	20	7
4.000	17	4	4	1	18	18	8
6.000	6	2	2	1	7	2	9
Total:	8,009	639	773	68	7,943	800	

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	6,689	447	1	9	2	124	7,272	1
0.750	37	19	0	0	0	0	56	2
1.000	124	123	5	7	0	54	313	3
1.250	0	0	0	0	0	0	0	4
1.500	0	85	4	6	0	26	121	5
2.000	0	88	3	16	1	13	121	6
3.000	0	20	5	5	0	5	35	7
4.000	0	7	3	4	1	3	18	8
6.000	0	4	1	0	0	2	7	9
Total:	6,850	793	22	47	4	227	7,943	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	816	44	18		842	2
Total Fire Hydrants	816	44	18	0	842	
Flushing Hydrants						
	7				7	3
Total Flushing Hydrants	7	0	0	0	7	

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:	793
Number of distribution system valves end of year:	1,442
Number of distribution valves operated during year:	543

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

OK

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

614 - MAINT OF WELLS & SPRINGS - In 2003, \$15 was spent for rehabilitation of well 1A. There was no expense in 2004.

631 - MAINT OF PUMPING STRUCTURES - In 2003, \$10 thousand was spent on maintenance of well 18, and the Hume Ave. reservoir was washed and painted for a cost of \$6500.

642 - OPERATION, LABOR & EXP - Payroll overhead expenses were almost \$8,000 higher in 2004 than 2003. 2004 had a full year of overhead allocations, while 2003 had only half a year of overhead allocations. Labor costs were comparable between the years.

652 - MAINT OF WATER TREATMENT EQUIP - 2003 expenses were higher than 2004, since \$12 thousand was spent on maintenance of water meters at the water treatment facility in 2003.

663 - METER EXP - Approximately \$14 thousand of additional labor was incurred in 2004 to continue our meter change-out program, in which all water meters 1" and smaller are changed out after 20 years.

665 - MISCELLANEOUS EXP - In 2004, \$16 thousand was paid to a vendor for cross connection inspections for our commercial and industrial customers. This was a new program that started in 2004. In addition, labor costs were \$17 thousand higher, due in part to the testing and training for our new SCADA system, which was installed in 2004. Also, payroll overhead costs were higher, due to the higher labor, as well as a full year of allocations in 2004, versus a half year in 2003.

673 - MAINT OF DISTRIBUTION & TRANSMISSION LINES - The City of Marshfield performs street repairs for each of our mainbreaks. During 2004, \$168 thousand was paid to the City for street repairs. This is an increase of \$85 thousand from 2003, due mainly to a street that had to be rebuilt as a result of a 16" mainbreak.

677 - MAINT OF HYDRANTS - 2004 costs include the purchase of 200 hydrant markers for \$3,339. Labor costs increased \$4700, as a result of additional plowing to keep the hydrants clear of snow, and checking hydrants to ensure that they are not frozen. Payroll overhead costs were \$5 thousand higher, due to a full year of allocations in 2004, versus a half year in 2003.

903 - CUSTOMER RECORDS & COLLECTIONS - Payroll overhead costs were \$18 thousand higher, due to a full year of allocations in 2004, versus a half year in 2003.

920 - ADMIN & GENERAL SALARY - Payroll overhead costs were \$36 thousand higher, due to a full year of allocations in 2004, versus a half year in 2003.

922 - ADMIN EXPENSE TRANSFER - Effective July 2003, overhead allocations were charged to transmission and distribution expense accounts (account 600 through 678). This allocation method resulted in additional costs in these accounts, and a corresponding decrease in account 922. There was a full year of allocations in 2004, the credit in this account is larger than 2003, which only had a partial year of allocations to transmission and

WATER OPERATING SECTION FOOTNOTES

distribution expense accounts.

926 - EMPLOYEE PENSION & BENEFITS - Effective July 2003, our new accounting software allocates payroll overhead to all accounts that have payroll charged to them. This allocation method resulted in additional costs in the Operation & Maintenance expenses, and a corresponding decrease in account 926, since costs were allocated for the entire 2004 year.

930 - MISC GENERAL EXPENSE - 2004 expenses includes \$12,141 paid to a marketing firm.

931 - RENT - Rent paid to the Electric utility increased in 2004, higher depreciation expense that was allocated to the Water utility. Depreciation expense was higher as a result of capitalized computer equipment and software

Taxes (Acct. 408 - Water) (Page W-06)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

Effective July 2003, our new accounting software allocates payroll overhead (including social security taxes) to all accounts that have payroll charged to them. As a result, social security taxes reported in account 408 is zero for 2004, since the social security taxes were allocated for the entire year.

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

General footnotes

RETIREMENTS EXCEED 5% OF BEGINNING BALANCE:

ACCOUNT 346(WATER METERS) - Since retirement costs exceed 5% of the beginning of year plant investment, a footnote is required. The cost of the retired water meters was \$72,554, or 10.2% of the 1/1/04 cost. We retire water meters by the meter number, and each one of our meters has a specific cost, which was determined in the installation year. The years of installation of these water meters ranged from 1924 to 2002.

ACCOUNT 392 (TRANSPORTATION EQUIPMENT) - Retirements are based on the actual cost of the specific vehicles that were retired during the year.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

ACCOUNT 310 - LAND AND LAND RIGHTS - Three separate parcels of land were purchased in 2004. The purpose of these purchases is to provide wellhead protection for wells.

If Adjustments for any account are nonzero, please explain.

ACCOUNT 397 - COMMUNICATIONS EQUIPMENT - \$677 of communication equipment was erroneously capitalized as electric utility in 2003, and should have been capitalized as water utility. This adjustment corrects the error.

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

If Adjustments for any account are nonzero, please explain.

ACCOUNT 343, 345 - Reclassified depreciation associated with contributed plant, in accordance with Docket 05-US-105.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-21)

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

Mains are financed based on actual cost of the main installation as authorized by tariff run X-2.

Water Services (Page W-22)

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

Except as noted below, the customer pays for the installation of the service from the main to the meter. They own and maintain the service starting at the curb box and going into the property.

When we replace the water mains on a street, we also replace the portion of the service from the main to the curb box at our expense.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments were necessary to bring the end of year utility-owned meters in line with the meters at the end of the year by customer class.

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

Each meter that is 1" or smaller is replaced every twenty years.

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. These are magnetic meters, and the electronics are tested yearly.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Less than half of the valves were operated during the year. However, part of our valve maintenance program is a practice to replace any leaking valves each year (We are replacing 1% of our valves yearly. In 2004, 28 of our valves were replaced.)

Fire hydrants consist of 803 six inch and 39 four inch hydrants. The four inch hydrants are used as fire hydrants and have been reported in that manner in prior years.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	18,439,321	16,824,753	1
Total Sales of Electricity	18,439,321	16,824,753	
Other Operating Revenues			
Forfeited Discounts (450)	11,573	13,248	2
Miscellaneous Service Revenues (451)	(1,955)	(1,203)	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	1,154,465	1,149,704	5
Interdepartmental Rents (455)	94,454	80,424	6
Other Electric Revenues (456)	10,170	5,061	7
Total Other Operating Revenues	1,268,707	1,247,234	
Total Operating Revenues	19,708,028	18,071,987	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	14,395,285	12,500,686	8
Transmission Expenses (560-573)	43,749	106,678	9
Distribution Expenses (580-598)	1,193,940	1,045,948	10
Customer Accounts Expenses (901-905)	331,202	294,241	11
Sales Expenses (911-916)	(96,153)	125,964	12
Administrative and General Expenses (920-932)	863,511	829,842	13
Total Operation and Maintenance Expenses	16,731,534	14,903,359	
Other Expenses			
Depreciation Expense (403)	1,330,842	1,282,583	14
Amortization Expense (404-407)	5,238	157,596	15
Taxes (408)	561,971	579,829	16
Total Other Expenses	1,898,051	2,020,008	
Total Operating Expenses	18,629,585	16,923,367	
NET OPERATING INCOME	1,078,443	1,148,620	

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	11,573	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	11,573	
Miscellaneous Service Revenues (451):		
MISC SERVICE REVENUES	924	3
RECONNECTION CHARGES	(2,879)	4
Total Miscellaneous Service Revenues (451)	(1,955)	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM POLE CONTACTS	78,310	6
TRANSMISSION LEASE	1,076,155	7
Total Rent from Electric Property (454)	1,154,465	
Interdepartmental Rents (455):		
USE OF ELECTRIC PROPERTY (ALLOCATIONS) BY WATER DEPARTMENT	94,454	8
Total Interdepartmental Rents (455)	94,454	
Other Electric Revenues (456):		
MINOR SERVICES AND SALES OF MATERIALS	10,170	9
Total Other Electric Revenues (456)	10,170	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	0		14
Water for Power (536)	0		15
Hydraulic Expenses (537)	0		16
Electric Expenses (538)	0		17
Miscellaneous Hydraulic Power Generation Expenses (539)	0		18
Rents (540)	0		19
Maintenance Supervision and Engineering (541)	0		20
Maintenance of Structures (542)	0		21
Maintenance of Reservoirs, Dams and Waterways (543)	0		22
Maintenance of Electric Plant (544)	0		23
Maintenance of Miscellaneous Hydraulic Plant (545)	0		24
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	7,704	5,979	25
Fuel (547)	0	0	26
Generation Expenses (548)	15,310	15,231	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	5,469	(12,246)	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	42,340	1,579	30
Maintenance of Structures (552)	1,783	1,902	31
Maintenance of Generating and Electric Plant (553)	32,652	47,309	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	478	723	33
Total Other Power Generation Expenses	105,736	60,477	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	14,289,549	12,440,209	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	14,289,549	12,440,209	
Total Power Production Expenses	14,395,285	12,500,686	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	6,002	4,869	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	7,020	10,881	39
Overhead Line Expenses (563)	13,504	1,307	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	15,351	60,393	46
Maintenance of Overhead Lines (571)	1,872	29,228	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	43,749	106,678	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	444,745	373,330	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)	5,181	5,040	51
Station Expenses (582)	9,529	6,430	52
Overhead Line Expenses (583)	57,160	44,192	53
Underground Line Expenses (584)	22,422	33,816	54
Street Lighting and Signal System Expenses (585)	4,337	(85)	55
Meter Expenses (586)	98,511	84,354	56
Customer Installations Expenses (587)	5,999	5,881	57
Miscellaneous Distribution Expenses (588)	166,677	226,705	58
Rents (589)	2,985	2,987	59
Maintenance Supervision and Engineering (590)	38,983	43,784	60
Maintenance of Structures (591)	0	0	61
Maintenance of Station Equipment (592)	14,207	39,866	62
Maintenance of Overhead Lines (593)	258,319	132,386	63
Maintenance of Underground Lines (594)	31,453	19,472	64
Maintenance of Line Transformers (595)	4,675	6,108	65
Maintenance of Street Lighting and Signal Systems (596)	18,099	14,394	66
Maintenance of Meters (597)	2,923	3,410	67
Maintenance of Miscellaneous Distribution Plant (598)	7,735	3,878	68
Total Distribution Expenses	1,193,940	1,045,948	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	16,254	14,792	69
Meter Reading Expenses (902)	83,213	67,848	70
Customer Records and Collection Expenses (903)	216,163	169,135	71
Uncollectible Accounts (904)	15,572	42,466	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	331,202	294,241	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	(96,153)	125,964	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	0	0	77
Total Sales Expenses	(96,153)	125,964	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	318,577	283,036	78
Office Supplies and Expenses (921)	22,393	26,022	79
Administrative Expenses Transferred -- Credit (922)	124,067	90,146	80
Outside Services Employed (923)	329,689	208,001	81
Property Insurance (924)	18,158	15,991	82
Injuries and Damages (925)	21,891	45,933	83
Employee Pensions and Benefits (926)	57,339	172,449	84
Regulatory Commission Expenses (928)	213	6,321	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	97,592	75,823	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	121,726	86,412	89
Total Administrative and General Expenses	863,511	829,842	
Total Operation and Maintenance Expenses	16,731,534	14,903,359	

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		426,005	434,046	1
Social Security		0	44,010	2
Wisconsin Gross Receipts Tax		114,096	84,071	3
PSC Remainder Assessment	RATIO OF ELEC & WATER PRIOR YR REV.	21,870	17,702	4
Other (specify): NONE			0	5
Total tax expense		561,971	579,829	

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			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201000				3
County tax rate	mills		4.852230				4
Local tax rate	mills		9.727560				5
School tax rate	mills		7.202680				6
Voc. school tax rate	mills		1.586570				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.570040				10
Less: state credit	mills		0.912470				11
Net tax rate	mills		22.657570				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.727560				14
Combined School Tax Rate	mills		8.789250				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.516810				17
Total Tax Rate	mills		23.570040				18
Ratio of Local and School Tax to Total	dec.		0.785608				19
Total tax net of state credit	mills		22.657570				20
Net Local and School Tax Rate	mills		17.799966				21
Utility Plant, Jan. 1	\$	40,729,093	40,729,093				22
Materials & Supplies	\$	525,070	525,070				23
Subtotal	\$	41,254,163	41,254,163				24
Less: Plant Outside Limits	\$	17,203,422	17,203,422				25
Taxable Assets	\$	24,050,741	24,050,741				26
Assessment Ratio	dec.		0.995100				27
Assessed Value	\$	23,932,892	23,932,892				28
Net Local & School Rate	mills		17.799966				29
Tax Equiv. Computed for Current Year	\$	426,005	426,005				30
Tax Equivalent per 1994 PSC Report	\$	420,306					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	426,005					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	12,099		18
Structures and Improvements (341)	2,509,369	962	19
Fuel Holders, Producers and Accessories (342)	528,186		20
Prime Movers (343)	0		21
Generators (344)	4,344,179		22
Accessory Electric Equipment (345)	638,777	12,432	23
Miscellaneous Power Plant Equipment (346)	31,741		24
Total Other Production Plant	8,064,351	13,394	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			12,099 18
Structures and Improvements (341)			2,510,331 19
Fuel Holders, Producers and Accessories (342)			528,186 20
Prime Movers (343)			0 21
Generators (344)			4,344,179 22
Accessory Electric Equipment (345)	3,885		647,324 23
Miscellaneous Power Plant Equipment (346)			31,741 24
Total Other Production Plant	3,885	0	8,073,860

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	322,909	0	25
Structures and Improvements (352)	0		26
Station Equipment (353)	6,326,733	132,344	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,807,087		29
Overhead Conductors and Devices (356)	949,867		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	9,406,596	132,344	
DISTRIBUTION PLANT			
Land and Land Rights (360)	7,013		34
Structures and Improvements (361)	0		35
Station Equipment (362)	251,599		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,027,487	176,858	38
Overhead Conductors and Devices (365)	4,385,538	150,826	39
Underground Conduit (366)	792,434	227,965	40
Underground Conductors and Devices (367)	1,192,023	115,180	41
Line Transformers (368)	3,482,101	49,375	42
Services (369)	947,544	144,769	43
Meters (370)	1,107,514	53,076	44
Installations on Customers' Premises (371)	247,038	14,188	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	425,066	38,010	47
Total Distribution Plant	15,865,357	970,247	
GENERAL PLANT			
Land and Land Rights (389)	84,054		48
Structures and Improvements (390)	725,334		49
Office Furniture and Equipment (391)	94,813	4,531	50
Computer Equipment (391.1)	447,282	357,345	51
Transportation Equipment (392)	574,025	89,083	52
Stores Equipment (393)	22,619		53
Tools, Shop and Garage Equipment (394)	217,368	13,305	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			322,909 25
Structures and Improvements (352)			0 26
Station Equipment (353)	37,283		6,421,794 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			1,807,087 29
Overhead Conductors and Devices (356)			949,867 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	37,283	0	9,501,657
DISTRIBUTION PLANT			
Land and Land Rights (360)			7,013 34
Structures and Improvements (361)			0 35
Station Equipment (362)			251,599 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	49,422		3,154,923 38
Overhead Conductors and Devices (365)	66,702		4,469,662 39
Underground Conduit (366)	721		1,019,678 40
Underground Conductors and Devices (367)	18,048		1,289,155 41
Line Transformers (368)	20,596		3,510,880 42
Services (369)	11,090		1,081,223 43
Meters (370)	10,464		1,150,126 44
Installations on Customers' Premises (371)	13,637		247,589 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	11,420		451,656 47
Total Distribution Plant	202,100	0	16,633,504
GENERAL PLANT			
Land and Land Rights (389)			84,054 48
Structures and Improvements (390)			725,334 49
Office Furniture and Equipment (391)	6,500		92,844 50
Computer Equipment (391.1)	77,735		726,892 51
Transportation Equipment (392)			663,108 52
Stores Equipment (393)			22,619 53
Tools, Shop and Garage Equipment (394)	3,420		227,253 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	50,742		55
Power Operated Equipment (396)	539,571	77,070	56
Communication Equipment (397)	166,970	45,103	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	2,922,778	586,437	
Total utility plant in service directly assignable	36,259,082	1,702,422	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	36,259,082	1,702,422	

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)			50,742 55
Power Operated Equipment (396)			616,641 56
Communication Equipment (397)	25,912	(677)	185,484 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	113,567	(677)	3,394,971
Total utility plant in service directly assignable	356,835	(677)	37,603,992
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	356,835	(677)	37,603,992

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,078,274	159,758	38
Overhead Conductors and Devices (365)	1,533,476	136,243	39
Underground Conduit (366)	283,797	205,923	40
Underground Conductors and Devices (367)	425,584	104,044	41
Line Transformers (368)	0		42
Services (369)	0		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0	34,335	47
Total Distribution Plant	3,321,131	640,303	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	17,597		1,220,435 38
Overhead Conductors and Devices (365)	23,735		1,645,984 39
Underground Conduit (366)	256		489,464 40
Underground Conductors and Devices (367)	6,417		523,211 41
Line Transformers (368)			0 42
Services (369)			0 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			34,335 47
Total Distribution Plant	48,005	0	3,913,429
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	3,321,131	640,303	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	3,321,131	640,303	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	48,005	0	3,913,429
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	48,005	0	3,913,429

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	805,462	2.69%	67,515	13
Fuel Holders, Producers and Accessories (342)	144,382	3.06%	16,163	14
Prime Movers (343)	0			15
Generators (344)	1,200,499	2.66%	115,555	16
Accessory Electric Equipment (345)	217,848	3.14%	20,192	17
Miscellaneous Power Plant Equipment (346)	6,541	2.89%	917	18
Total Other Production Plant	2,374,732		220,342	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	1,859,701	3.00%	191,228	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	1,025,187	3.30%	59,634	22
Overhead Conductors and Devices (356)	456,797	3.00%	28,496	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					872,977 13
342					160,545 14
343					0 15
344					1,316,054 16
345	3,885				234,155 17
346					7,458 18
	3,885	0	0	0	2,591,189
352					0 19
353	37,283				2,013,646 20
354					0 21
355					1,084,821 22
356					485,293 23
357					0 24
358					0 25

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	3,341,685		279,358	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	251,599	3.10%	0	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,411,602	4.00%	123,648	30
Overhead Conductors and Devices (365)	1,186,207	3.20%	141,683	31
Underground Conduit (366)	58,914	2.50%	22,651	32
Underground Conductors and Devices (367)	414,077	3.33%	41,312	33
Line Transformers (368)	1,043,507	3.20%	111,888	34
Services (369)	260,052	4.62%	46,865	35
Meters (370)	541,415	4.80%	54,183	36
Installations on Customers' Premises (371)	90,463	9.09%	22,481	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	200,013	4.13%	18,104	39
Total Distribution Plant	5,457,849		582,815	
GENERAL PLANT				
Structures and Improvements (390)	443,274	2.50%	18,133	40
Office Furniture and Equipment (391)	44,414	5.88%	5,517	41
Computer Equipment (391.1)	433,415	26.67%	156,576	42
Transportation Equipment (392)	358,797	15.00%	48,195	43
Stores Equipment (393)	14,977	5.88%	1,330	44
Tools, Shop and Garage Equipment (394)	76,786	5.88%	13,072	45
Laboratory Equipment (395)	26,881	5.88%	2,984	46
Power Operated Equipment (396)	327,490	10.00%	37,864	47
Communication Equipment (397)	85,781	9.14%	16,125	48
Miscellaneous Equipment (398)	0	0.00%		49
Other Tangible Property (399)	0			50
Total General Plant	1,811,815		299,796	
Total accum. prov. directly assignable	12,986,081		1,382,311	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	37,283	0	0	0	3,583,760
361					0 27
362					251,599 28
363					0 29
364	49,422	6,702	23,596	(347,134)	1,155,588 30
365	66,702	9,044	17,617	(283,660)	986,101 31
366	721			(11,011)	69,833 32
367	18,048	2,447	11,238	(99,338)	346,794 33
368	20,596		336		1,135,135 34
369	11,090	1,109			294,718 35
370	10,464				585,134 36
371	13,637	1,364	3,701		101,644 37
372					0 38
373	11,420	1,142	1,775		207,330 39
	202,100	21,808	58,263	(741,143)	5,133,876
390					461,407 40
391	6,500				43,431 41
391.1	77,735		1,060		513,316 42
392					406,992 43
393					16,307 44
394	3,420				86,438 45
395					29,865 46
396					365,354 47
397	25,912				75,994 48
398					0 49
399					0 50
	113,567	0	1,060	0	1,999,104
	356,835	21,808	59,323	(741,143)	13,307,929

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>12,986,081</u></u>		<u><u>1,382,311</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	356,835	21,808	59,323	(741,143)	13,307,929

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

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

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

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

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	<u>0</u>		<u>0</u>	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	372,778	4.00%	45,974	30
Overhead Conductors and Devices (365)	308,184	3.20%	50,871	31
Underground Conduit (366)	17,055	2.50%	9,666	32
Underground Conductors and Devices (367)	109,489	3.33%	15,797	33
Line Transformers (368)	0			34
Services (369)	0			35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	0	4.13%	709	39
Total Distribution Plant	<u>807,506</u>		<u>123,017</u>	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	<u>0</u>		<u>0</u>	
Total accum. prov. directly assignable	<u>807,506</u>		<u>123,017</u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
361					0 27
362					0 28
363					0 29
364	17,597				401,155 30
365	23,735				335,320 31
366	256				26,465 32
367	6,417				118,869 33
368					0 34
369					0 35
370					0 36
371					0 37
372					0 38
373					709 39
	<u>48,005</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>882,518</u>
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>48,005</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>882,518</u>

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>807,506</u></u>		<u><u>123,017</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	48,005	0	0	0	882,518

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)					0	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)	1				1	3
Other:						
13.4/4.16KV&120/240V SEC.	298				298	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)	26		1		27	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)	2				2	11
Other:						
13.4/4.16KV&120/240V SEC.	259		1		260	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)	12		3		15	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV	30				30	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	191	11
Nonfarm	2,835	12
Total	3,026	13
Total customers on rural lines at end of year	3,026	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	59,000	Monday	01/05/2004	19:00	34,145	1
February	02	57,000	Thursday	02/12/2004	19:00	30,568	2
March	03	53,000	Friday	03/12/2004	09:00	30,545	3
April	04	52,000	Tuesday	04/13/2004	09:00	28,612	4
May	05	55,000	Wednesday	05/12/2004	11:00	29,495	5
June	06	62,000	Tuesday	06/08/2004	12:00	30,640	6
July	07	65,000	Tuesday	07/20/2004	14:00	33,138	7
August	08	63,000	Monday	08/02/2004	18:00	31,671	8
September	09	64,000	Thursday	09/02/2004	16:00	31,062	9
October	10	53,000	Friday	10/29/2004	11:00	29,865	10
November	11	57,000	Monday	11/29/2004	19:00	19,591	11
December	12	62,000	Wednesday	12/22/2004	18:00	36,976	12
Total		702,000				366,308	

System Name

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Service Corporation

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	366,309	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	366,309	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	361,240	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	210	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	416	22
Total Used by Company	626	23
Total Sold and Used	361,866	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	4,443	27
Total Energy Losses	4,443	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.2129%	29
Total Disposition of Energy	366,309	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	10,914	95,882	1
Total Sales for Residential Sales		10,914	95,882	
Commercial & Industrial				
SMALL POWER	CP-1	168	45,913	2
LARGE POWER	CP-2	32	38,519	3
INDUSTRIAL POWER	CP-3	16	136,744	4
GENERAL SERVICE	GS-1	1,597	40,367	5
INTERDEPARTMENTAL	MP-1	16	2,025	6
Total Sales for Commercial & Industrial		1,829	263,568	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	8	1,238	7
AREA LIGHTING	MS-2	482	552	8
Total Sales for Public Street & Highway Lighting		490	1,790	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		13,233	361,240	

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)	
		4,997,275	475,415	5,472,690	1
0	0	4,997,275	475,415	5,472,690	
155,479	191,146	2,243,817	238,614	2,482,431	2
107,476	128,687	1,793,827	195,733	1,989,560	3
266,846	302,743	5,273,598	743,082	6,016,680	4
		2,000,599	206,061	2,206,660	5
		93,538	10,834	104,372	6
529,801	622,576	11,405,379	1,394,324	12,799,703	
		107,151	5,680	112,831	7
		51,631	2,466	54,097	8
0	0	158,782	8,146	166,928	
				0	9
0	0	0	0	0	
529,801	622,576	16,561,436	1,877,885	18,439,321	

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	WPS				1
Point of Delivery	MCMILLAN,WW,HUME				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	115,000				4
Point of Metering	4				5
Total of 12 Monthly Maximum Demands -- kW	702,000				6
Average load factor	71.4803%				7
Total Cost of Purchased Power	14,289,547				8
Average cost per kWh	0.0390				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	17,510	16,635			12
February	16,095	14,472			13
March	17,188	13,357			14
April	15,486	13,126			15
May	15,015	14,480			16
June	17,554	13,087			17
July	17,830	15,308			18
August	17,555	14,116			19
September	16,902	14,160			20
October	15,861	14,004			21
November	5,114	14,477			22
December	20,368	16,608			23
Total kWh (000)	192,478	173,830			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 (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Hume	McMillan	Wildwood	Wildwood-2	1
Voltage--High Side	115,000	115,000	115,000	115,000	2
Voltage--Low Side	13,200	13,200	13,200	24,940	3
Num. Main Transformers in Operation	1	2	2	1	4
Total Capacity of Transformers in kVA	28,000	56,000	56,000	20,000	5
Number of Spare Transformers on Hand	0	1	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
Kwh Output					9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Total Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
Kwh Output					19

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					20
Voltage--High Side					21
Voltage--Low Side					22
Num. of Main Transformers in Operation					23
Capacity of Transformers in kVA					24
Number of Spare Transformers on Hand					25
15-Minute Maximum Demand in kW					26
Dt and Hr of Such Maximum Demand					27
Kwh Output					28

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	12,777	4,712	156,689	1
Acquired during year	370	12	2,699	2
Total	13,147	4,724	159,388	3
Retired during year	165	44	1,322	4
Sales, transfers or adjustments increase (decrease)	228		166	5
Number end of year	13,210	4,680	158,232	6
Number end of year accounted for as follows:				7
In customers' use	12,935	4,094	127,356	8
In utility's use	25			9
				10
Locked meters on customers' premises	0			11
In stock	250	586	30,876	12
Total end of year	13,210	4,680	158,232	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	250	197	236,400	1
Mercury Vapor	400	5	9,205	2
Sodium Vapor	100	391	218,569	3
Sodium Vapor	150	450	360,000	4
Sodium Vapor	250	172	216,720	5
Total		1,215	1,040,894	
Ornamental				
Sodium Vapor	250	141	177,660	6
Total		141	177,660	
Other				
Sodium Vapor	150	52	41,600	7
Total		52	41,600	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

549 - MISC OTHER POWER GEN EQUIP - There was more maintenance during 2004 than there was in 2003 for the M-33 combustion turbine, which is maintained and billed by Wisconsin Public Service Corporation. WPSC determines the maintenance that is needed on the combustion turbine.

551 - MAINT SUPR & ENG - There was more maintenance during 2004 than there was in 2003 for the M-33 combustion turbine, which is maintained and billed by Wisconsin Public Service Corporation. WPSC determines the maintenance that is needed on the combustion turbine.

553 - MAIN OF GEN & ELECT PLANT - There was less maintenance during 2004 than there was in 2003 for the M-33 combustion turbine, which is maintained and billed by Wisconsin Public Service Corporation. WPSC determines the maintenance that is needed on the combustion turbine.

555 - PURCHASED POWER - Power purchased from Wisconsin Public Service increased in 2004, as a result of higher energy costs.

563 - OVERHEAD LINES EXP - 2004 costs include \$1000 for helicopter patrol of the transmission line, and \$6000 for inspection and treatment of wood transmission poles for a portion of our transmission line. This inspection and treatment is done twenty years after initial construction, and then every 10 years thereafter.

570 - MAINT OF STATION EQUIP - 2003 costs were higher than normal, as a result of breaker maintenance.

571 - MAINT OF OVERHEAD LINES - There were no tree trimming costs in 2004. In 2003, tree trimming costs were \$27,093 in 2003.

580 - OPERATION SUPR & ENGINEERING - Payroll overhead costs were \$77 thousand higher, due to a full year of allocations in 2004, versus a half year in 2003.

583 - OVERHEAD LINE EXP - For each transformer that is purchased and capitalized, the standard labor to install the transformer is calculated and also capitalized, and credited to account 583. In 2004, 12 transformers were capitalized, including \$1400 in labor, while 295 transformers were capitalized in 2003, including \$23 thousand of labor. 2003 expenses were lower than 2004 as a result of the higher capitalized labor that was credited to account 583.

584 - UNDERGROUND LINES EXP - Costs for locating underground utilities decreased by \$4400 in 2004, as a result of fewer locates and cost sharing of locates with the City of Marshfield.

586 - METER EXP - Payroll overhead costs were \$14 thousand higher, due to a full year of allocations in 2004, versus a half year in 2003.

588 - MISC DISTRIBUTION EXP - 2003 expenses were higher as a result of a retroactive pay adjustment of \$81,261.

592 - MAINT OF STATION EQUIPMENT - 2003 expenses included \$10 thousand in labor for regulator maintenance. This maintenance is performed every 6

ELECTRIC OPERATING SECTION FOOTNOTES

years, so there is no cost for this in 2004.

593 - MAINT OF OVERHEAD LINES - Expenses in 2004 include \$131 thousand of contracted tree trimming. There was no tree trimming in 2003.

594 - MAINT OF UNDERGROUND LINES - Labor and payroll overhead and contracted services were all higher in 2004, as a result of bad underground lines that needed to be repaired.

902 - METER READING EXP - Payroll overhead costs were \$13 thousand higher, due to a full year of allocations in 2004, versus a half year in 2003.

903 - CUSTOMER RECORDS & COLLECTIONS - Payroll overhead costs were \$29 thousand higher, due to a full year of allocations in 2004, versus a half year in 2003.

904 - UNCOLLECTIBLE ACCTS - 2003 write-off's were much higher than normal, and included almost \$16 thousand that was written off for a large customer that filed bankruptcy.

913 - ADVERTISING - With our new rates effective in October 2003, public benefits are collected outside of our rate structure. In addition, there was \$288 thousand in our Conservation program that had not been spent. This amount is being amortized over 3 years, per the PSC, which resulted in a credit to account 913 of \$8,012 every month, amounting to a credit of \$96,153 for 2004.

922 - ADMIN EXPENSE TRANSFER - Effective July 2003, overhead allocations were charged to transmission and distribution expense accounts (account 500 through 598). This allocation method resulted in additional costs in these accounts, and a corresponding decrease in account 922. There was a full year of allocations in 2004, the credit in this account is larger than 2003, which only had a partial year of allocations to transmission and distribution expense accounts.

923 - OUTSIDE SERVICES EMPLOYED - In 2004, \$75 thousand was spent on attorney fees regarding the FERC rate case for our wholesale power rates.

925 - INJURIES AND DAMAGES - \$37 thousand of payroll allocations for workers compensation insurance was allocated out of this account to worked accounts in 2004. Six months of payroll allocations for workers compensation insurance was reported in account 926 in 2003.

926 - EMPLOYEE PENSION & BENEFITS - Effective July 2003, our new accounting software allocates payroll overhead to all accounts that have payroll charged to them. This allocation method resulted in additional costs in the Operation & Maintenance expenses, and a corresponding decrease in account 926, since costs were allocated for the entire 2004 year.

930 - MISC GENERAL EXP - \$15 thousand was paid to a marketing firm for public relations, radio ads, and developing a new logo.

932 - MAINT OF GENERAL PLANT - \$7 thousand was spent on outside consultants for our computers and network servers. \$6 thousand was spent on phone system maintenance. Payroll overhead costs were \$10 thousand higher, due to a full year of allocations in 2004, versus a half year in 2003.

ELECTRIC OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Electric) (Page E-04)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

Effective July 2003, our new accounting software allocates payroll overhead (including social security taxes) to all accounts that have payroll charged to them. As a result, social security taxes reported in account 408 is zero for 2004, since the social security taxes were allocated for the entire year.

Property Tax Equivalent (Electric) (Page E-05)

If Materials and Supplies Total for this schedule does not match the Electric utility Prior Year amount on the Materials and Supplies schedule, please explain.

Materials and supplies total for this schedule do not match the electric utility prior year amount on Schedule F-11. The amount on prior year schedule F-11 includes Fuel, which we have excluded from our calculation on E-05, since it is located outside the City of Marshfield.

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

General footnotes

RETIREMENTS EXCEED 5% OF BEGINNING BALANCE:

ACCOUNT 371(AREA LIGHTS) - Since retirement costs exceed 5% of the beginning of year plant investment, a footnote is required that explains the method of determining the cost to retire. We maintain property records for each area light, which includes the year installed and the cost of the installation. We use this cost as the cost for retirement.

ELECTRIC OPERATING SECTION FOOTNOTES

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

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

ACCOUNT 353 - Replaced voltage transformers at McMillan Substation at a cost of \$132,343.

ACCOUNT 364 - This includes the installed cost of the poles, towers, and fixtures that were capitalized in 2004. These costs are supported by continuing property records.

ACCOUNT 365 - This includes the installed cost of the overhead conductor and devices that were capitalized in 2004. These costs are supported by continuing property records.

Account 366 - This includes the installed cost of the underground conduit that was capitalized in 2004. These costs are supported by continuing property records.

Account 367 - This includes the installed cost of the underground conductor and devices that were capitalized in 2004. These costs are supported by continuing property records.

Account 369 - This includes the installed cost of the overhead and underground services that were capitalized in 2004. These costs are supported by continuing property records.

ACCOUNT 391.1 - Includes 1. Routine computer upgrades \$18,895, 2. New mapping software \$93,967, 3. New billing software \$155,397, 4. Fiberoptic equipment (excludes fiber itself) \$72,904, and 5. New phone system \$16,183.

If Adjustments for any account are nonzero, please explain.

ACCOUNT 397 - COMMUNICATIONS EQUIPMENT - \$677 of communication equipment was erroneously capitalized as electric utility in 2003, and should have been capitalized as water utility. This adjustment corrects the error.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

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

ACCOUNT 364 - This includes the installed cost of the poles, towers, and fixtures that were capitalized in 2004. These costs are supported by continuing property records.

ACCOUNT 365 - This includes the installed cost of the overhead conductor and devices that were capitalized in 2004. These costs are supported by continuing property records.

ACCOUNT 366 - This includes the installed cost of the underground conduit that was capitalized in 2004. These costs are supported by continuing property records.

ACCOUNT 367 - This includes the installed cost of the underground conductor and devices that were capitalized in 2004. These costs are supported by continuing property records.

ELECTRIC OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

ACCOUNT 364, 365, 366, 367 - Reclassified depreciation associated with contributed plant, in accordance with Docket 05-US-105.

Substation Equipment (Page E-27)

General footnotes

This information is not available for our substations:

15 minute maximum demand in kW
Date and hour of such maximum demand
Kwh output

Electric Distribution Meters & Line Transformers (Page E-28)

General footnotes

Adjusted KVA on Transformers to corrected balance.
