



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: MOUNT HOREB MUNICIPAL ELECTRIC UTILITY

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Principal Office: 138 E. MAIN STREET  
MT. HOREB, WI 53572

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For the Year Ended: DECEMBER 31, 2004

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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**

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**Exact Utility Name:** MOUNT HOREB MUNICIPAL ELECTRIC UTILITY

**Utility Address:** 138 E. MAIN STREET  
MT. HOREB, WI 53572

**When was utility organized?** 10/1/1939

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MS CAROL PETERSON

**Title:** HEAD UTILITY CLERK

**Office Address:**

138 W. MAIN STREET  
MT. HOREB, WI 53572

**Telephone:** (608) 437 - 3084

**Fax Number:** (608) 437 - 3190

**E-mail Address:** carolp@mhtc.net

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

**Name:** AARON WORTHMAN

**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE AND COMPANY

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2412

**Fax Number:** (608) 249 - 8523

**E-mail Address:** aworthman@virchowkrause.com

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

**Name:** JOHN TEMBY

**Title:** PRESIDENT

**Office Address:**

138 E. MAIN STREET  
MT. HOREB, WI 53572

**Telephone:** (608) 437 - 3084

**Fax Number:** (608) 437 - 3190

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** JOHN ANDRES

**Title:** PARTNER

**Office Address:** VIRCHOW KRAUSE AND COMPANY  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2346

**Fax Number:** (608) 249 - 8523

**E-mail Address:** jandres@virchowkrause.com

**Date of most recent audit report:** 2/9/2005

**Period covered by most recent audit:** 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DAVID HERFEL

**Title:** WATER AND ELECTRIC SUPERINTENDENT

**Office Address:**  
138 E. MAIN STREET  
MT. HOREB, WI 53572

**Telephone:** (608) 437 - 3084

**Fax Number:** (608) 437 - 3190

**E-mail Address:** mhwdh@mhtc.net

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**Name of utility commission/committee:** Utility Commission

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**Names of members of utility commission/committee:**

- MR JIM BUECHNER
  - MR ED GLOVER, SECRETARY
  - MR CURT GULLICK
  - MR PHIL HALVERSON
  - MS JUDY STEINHAUER
  - MR JOHN C TEMBY, PRESIDENT
  - MR JOHN ZIMMEL
- 

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,279,161	3,062,659	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,677,367	2,485,591	2
Depreciation Expense (403)	210,860	185,196	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	140,158	129,040	5
<b>Total Operating Expenses</b>	<b>3,028,385</b>	<b>2,799,827</b>	
<b>Net Operating Income</b>	<b>250,776</b>	<b>262,832</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>250,776</b>	<b>262,832</b>	
<b>OTHER INCOME</b>			
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)	52,140	54,388	10
Miscellaneous Nonoperating Income (421)	322,780	61,887	11
<b>Total Other Income</b>	<b>374,920</b>	<b>116,275</b>	
<b>Total Income</b>	<b>625,696</b>	<b>379,107</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(25,571)	0	12
Other Income Deductions (426)	44,881	36,793	13
<b>Total Miscellaneous Income Deductions</b>	<b>19,310</b>	<b>36,793</b>	
<b>Income Before Interest Charges</b>	<b>606,386</b>	<b>342,314</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	68,693	64,872	14
Amortization of Debt Discount and Expense (428)	2,658	2,511	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	39,227	19
<b>Total Interest Charges</b>	<b>71,351</b>	<b>28,156</b>	
<b>Net Income</b>	<b>535,035</b>	<b>314,158</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,517,510	3,609,349	20
Balance Transferred from Income (433)	535,035	314,158	21
Miscellaneous Credits to Surplus (434)	0	594,003	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,052,545</b>	<b>4,517,510</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,279,161		3,279,161	1
<b>Total (Acct. 400):</b>	<b>3,279,161</b>	<b>0</b>	<b>3,279,161</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,677,367		2,677,367	2
<b>Total (Acct. 401-402):</b>	<b>2,677,367</b>	<b>0</b>	<b>2,677,367</b>	
<b>Depreciation Expense (403):</b>				
Derived	210,860		210,860	3
<b>Total (Acct. 403):</b>	<b>210,860</b>	<b>0</b>	<b>210,860</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	140,158		140,158	5
<b>Total (Acct. 408):</b>	<b>140,158</b>	<b>0</b>	<b>140,158</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>250,776</b>	<b>0</b>	<b>250,776</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	52,140	0	52,140 11
<b>Total (Acct. 419):</b>	<b>52,140</b>	<b>0</b>	<b>52,140</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Electric		322,780	322,780 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>322,780</b>	<b>322,780</b>
<b>TOTAL OTHER INCOME:</b>	<b>52,140</b>	<b>322,780</b>	<b>374,920</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(25,571)		(25,571) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(25,571)</b>	<b>0</b>	<b>(25,571)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Electric		43,013	43,013 16
MISC EXPENSE	1,868	0	1,868 17
<b>Total (Acct. 426):</b>	<b>1,868</b>	<b>43,013</b>	<b>44,881</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(23,703)</b>	<b>43,013</b>	<b>19,310</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	68,693		68,693 18
<b>Total (Acct. 427):</b>	<b>68,693</b>	<b>0</b>	<b>68,693</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT ISSUANCE COSTS	2,658		2,658 19
<b>Total (Acct. 428):</b>	<b>2,658</b>	<b>0</b>	<b>2,658</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>71,351</b>	<b>0</b>	<b>71,351</b>
<b>NET INCOME:</b>	<b>255,268</b>	<b>279,767</b>	<b>535,035</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,898,413	619,097	4,517,510 24
<b>Total (Acct. 216):</b>	<b>3,898,413</b>	<b>619,097</b>	<b>4,517,510</b>
<b>Balance Transferred from Income (433):</b>			
Derived	255,268	279,767	535,035 25
<b>Total (Acct. 433):</b>	<b>255,268</b>	<b>279,767</b>	<b>535,035</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,153,681</b>	<b>898,864</b>	<b>5,052,545</b>

**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	3,279,161	0	0	<b>3,279,161</b>	<b>1</b>
Less: interdepartmental sales	0	106,520	0	0	<b>106,520</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>3,172,641</b>	<b>0</b>	<b>0</b>	<b>3,172,641</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses	220,712		220,712	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	64,418		64,418	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>285,130</b>	<b>0</b>	<b>285,130</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water		1
Electric	6.1	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,337,009	7,686,945	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,822,173	4,068,466	2
<b>Net Utility Plant</b>	<b>4,514,836</b>	<b>3,618,479</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	525,049	415,678	7
<b>Total Other Property and Investments</b>	<b>525,049</b>	<b>415,678</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,973,690	2,145,458	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	289,553	243,162	11
Other Accounts Receivable (143)	45,012	8,364	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,756	4,718	14
Materials and Supplies (150)	54,852	53,238	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	2,182	1,985	17
<b>Total Current and Accrued Assets</b>	<b>2,371,045</b>	<b>2,456,925</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	29,138	31,797	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>29,138</b>	<b>31,797</b>	
<b>Total Assets and Other Debits</b>	<b>7,440,068</b>	<b>6,522,879</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	33,344	33,344	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	5,052,545	4,517,510	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,085,889</b>	<b>4,550,854</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,475,000	1,530,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,475,000</b>	<b>1,530,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	57,220	53,294	<b>28</b>
Payables to Municipality (233)	43,367	44,350	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	99,554	90,138	<b>31</b>
Interest Accrued (237)	11,200	11,500	<b>32</b>
Other Current and Accrued Liabilities (238)	12,707	47,373	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>224,048</b>	<b>246,655</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	26,800	<b>35</b>
Other Deferred Credits (253)	655,131	168,570	<b>36</b>
<b>Total Deferred Credits</b>	<b>655,131</b>	<b>195,370</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,440,068</b>	<b>6,522,879</b>	

**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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	0	0	0	7,686,945	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	0	0	0	6,865,320	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	1,471,689	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)				0	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	0	0	0	8,337,009	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	0	0	0	3,237,908	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	0	0	0	584,265	13
<b>Total Accumulated Provision</b>	0	0	0	3,822,173	
<b>Net Utility Plant</b>	0	0	0	4,514,836	

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	3,527,214				<b>3,527,214</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	210,860				<b>210,860</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation clearing	50,368				<b>50,368</b>	<b>9</b>
Salvage	12,616				<b>12,616</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>273,844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>273,844</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	51,721				<b>51,721</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	511,429				<b>511,429</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>563,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>563,150</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>3,237,908</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,237,908</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	541,252				<b>541,252</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	43,013				<b>43,013</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>43,013</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,013</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>584,265</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>584,265</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			54,852		54,852	53,238	2
<b>Total Electric Utility</b>					<b>54,852</b>	<b>53,238</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	54,852	53,238	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>54,852</b>	<b>53,238</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2002 REVENUE BONDS	2,658	428	29,138	1
<b>Total</b>			<b>29,138</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**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	33,344	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>33,344</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2002 REVENUE BONDS	11/26/2002	10/01/2022	4.81%	1,475,000	1
<b>Total Bonds (Account 221):</b>				<b>1,475,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	90,138	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	140,153	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>140,153</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	90,138	6
Social Security taxes	21,894	7
PSC Remainder Assessment	3,577	8
<b>Other (explain):</b>		
Gross Receipts tax	15,128	9
<b>Total payments and other debits</b>	<b>130,737</b>	
<b>Balance end of year</b>	<b>99,554</b>	

### 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)	
<b>Bonds (221)</b>					
2002 REVENUE BONDS	11,500	68,693	68,993	11,200	1
<b>Subtotal</b>	<b>11,500</b>	<b>68,693</b>	<b>68,993</b>	<b>11,200</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,500</b>	<b>68,693</b>	<b>68,993</b>	<b>11,200</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	81,149	3
RESERVE ACCOUNT	129,744	4
DEPRECIATION ACCOUNT	195,461	5
CONSTRUCTION ACCOUNT	118,695	6
<b>Total (Acct. 125):</b>	<b>525,049</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		8
Electric	289,553	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>289,553</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
MISCELLANEOUS RECEIVABLES FROM SERVICE INSTALLATION	45,012	14
<b>Total (Acct. 143):</b>	<b>45,012</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPALITY AND WATER UTIL FOR GEN OPERATING	5,756	15
<b>Total (Acct. 145):</b>	<b>5,756</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**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)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
ACCRUED PAYROLL	43,367	19
<b>Total (Acct. 233):</b>	<b>43,367</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	485,858	20
PUBLIC BENEFITS	118,904	21
ACCRUED SICK LEAVE	50,369	22
<b>Total (Acct. 253):</b>	<b>655,131</b>	

**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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	0	6,685,940	0	0	<b>6,685,940</b>	<b>1</b>
Materials and Supplies	0	54,045	0	0	<b>54,045</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	0	3,382,561	0	0	<b>3,382,561</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	0	242,929	0	0	<b>242,929</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>3,114,495</b>	<b>0</b>	<b>0</b>	<b>3,114,495</b>	
Net Operating Income	0	250,776	0	0	<b>250,776</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>8.05%</b>	<b>N/A</b>	<b>N/A</b>	<b>8.05%</b>	

## 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
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	0	511,429	0	0	511,429	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)		25,571			25,571	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>0</b>	<b>485,858</b>	<b>0</b>	<b>0</b>	<b>485,858</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Done

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### Identification and Ownership (Page iv)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

Mount Horeb Electric Utility  
Mount Horeb, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Mount Horeb Electric Utility, an enterprise fund of the Village of Mount Horeb as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

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

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

Madison, Wisconsin  
February 9, 2005

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	3,257,382	3,040,868	1
<b>Total Sales of Electricity</b>	<b>3,257,382</b>	<b>3,040,868</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	13,960	15,607	2
Miscellaneous Service Revenues (451)	3,365	2,210	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	3,460	3,542	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	994	432	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>21,779</b>	<b>21,791</b>	
<b>Total Operating Revenues</b>	<b>3,279,161</b>	<b>3,062,659</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	2,208,810	2,001,269	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	155,917	149,459	11
Customer Accounts Expenses (901-904)	56,364	56,317	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	256,276	278,546	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,677,367</b>	<b>2,485,591</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	210,860	185,196	15
Amortization Expense (404-407)		0	16
Taxes (408)	140,158	129,040	17
<b>Total Other Expenses</b>	<b>351,018</b>	<b>314,236</b>	
<b>Total Operating Expenses</b>	<b>3,028,385</b>	<b>2,799,827</b>	
<b>NET OPERATING INCOME</b>	<b>250,776</b>	<b>262,832</b>	

### 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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	13,960	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>13,960</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS SERVICE REVENUE	3,365	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>3,365</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
VERIZON LEASE	3,460	5
<b>Total Rent from Electric Property (454)</b>	<b>3,460</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER ELECTRIC REVENUES	994	7
<b>Total Other Electric Revenues (456)</b>	<b>994</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	2,199,867	1,987,347	15
Other Expenses (546)	8,943	13,922	16
<b>Total Other Power Supply Expenses</b>	<b>2,208,810</b>	<b>2,001,269</b>	
<b>Total Power Production Expenses</b>	<b>2,208,810</b>	<b>2,001,269</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)	20,075	20,766	21
Line and Station Supplies and Expenses (562)	39,058	32,036	22
Street Lighting and Signal System Expenses (565)	159	1,230	23
Meter Expenses (566)	6,111	7,329	24
Customer Installations Expenses (567)	(249)	0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	23,272	8,115	27
Maintenance of Lines (572)	53,762	67,854	28
Maintenance of Line Transformers (573)	3,255	1,549	29
Maintenance of Street Lighting and Signal Systems (574)	9,736	10,059	30
Maintenance of Meters (575)	738	521	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
<b>Total Distribution Expenses</b>	<b>155,917</b>	<b>149,459</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	13,222	12,642	33
Accounting and Collecting Labor (902)	43,142	43,675	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)		0	36
<b>Total Customer Accounts Expenses</b>	<b>56,364</b>	<b>56,317</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	37
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	

### ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	32,514	34,309	<b>38</b>
Office Supplies and Expenses (921)	17,729	16,840	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	22,804	25,227	<b>41</b>
Property Insurance (924)	7,423	3,922	<b>42</b>
Injuries and Damages (925)	11,059	10,811	<b>43</b>
Employee Pensions and Benefits (926)	140,835	123,261	<b>44</b>
Regulatory Commission Expenses (928)	0	8,698	<b>45</b>
Miscellaneous General Expenses (930)	28,183	25,803	<b>46</b>
Transportation Expenses (933)	(7,096)	27,035	<b>47</b>
Maintenance of General Plant (935)	2,825	2,640	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>256,276</b>	<b>278,546</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>2,677,367</b>	 <b>2,485,591</b>	

**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		99,559	90,139	1
Social Security		21,894	20,056	2
Wisconsin Gross Receipts Tax		15,128	15,293	3
PSC Remainder Assessment		3,577	3,552	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>140,158</b>	<b>129,040</b>	

### 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			Dane				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.238500				2
County tax rate	mills		3.184200				3
Local tax rate	mills		8.185300				4
School tax rate	mills		11.341800				5
Voc. school tax rate	mills		1.564900				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>24.514700</b>				<b>9</b>
Less: state credit	mills		1.431800				10
<b>Net tax rate</b>	mills		<b>23.082900</b>				<b>11</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>8.185300</b>				<b>12</b>
<b>Combined School Tax Rate</b>	mills		<b>12.906700</b>				<b>13</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>14</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.092000</b>				<b>15</b>
<b>Total Tax Rate</b>	mills		<b>24.514700</b>				<b>16</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.860382</b>				<b>17</b>
<b>Total tax net of state credit</b>	mills		<b>23.082900</b>				<b>18</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.860105</b>				<b>19</b>
Utility Plant, Jan. 1	\$	7,686,945	7,686,945				<b>20</b>
Materials & Supplies	\$	53,238	53,238				<b>21</b>
<b>Subtotal</b>	\$	<b>7,740,183</b>	<b>7,740,183</b>				<b>22</b>
Less: Plant Outside Limits	\$	1,763,045	1,763,045				<b>23</b>
<b>Taxable Assets</b>	\$	<b>5,977,138</b>	<b>5,977,138</b>				<b>24</b>
Assessment Ratio	dec.		0.838700				<b>25</b>
<b>Assessed Value</b>	\$	<b>5,013,026</b>	<b>5,013,026</b>				<b>26</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.860105</b>				<b>27</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>99,559</b>	<b>99,559</b>				<b>28</b>
Tax Equivalent per 1994 PSC Report	\$	77,348					<b>29</b>
Any lower tax equivalent as authorized by municipality (see note 5)	\$						<b>30</b>
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>99,559</b>					<b>31</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	51,998		34
Structures and Improvements (361)	50,868		35
Station Equipment (362)	740,481	24,365	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	253,998	5,569	38
Overhead Conductors and Devices (365)	861,459		39
Underground Conduit (366)	292,111	130,386	40
Underground Conductors and Devices (367)	1,015,158	42,774	41
Line Transformers (368)	1,076,846	102,175	42
Services (369)	655,402		43
Meters (370)	270,969	23,556	44
Installations on Customers' Premises (371)	8,863		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	398,243		47
<b>Total Distribution Plant</b>	<b>5,676,396</b>	<b>328,825</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	50		48
Structures and Improvements (390)	99,456	7,440	49
Office Furniture and Equipment (391)	105,454		50
Computer Equipment (391.1)	45,047	1,096	51
Transportation Equipment (392)	349,144	59,566	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	63,764	12,730	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)
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			51,998 34
Structures and Improvements (361)			50,868 35
Station Equipment (362)			764,846 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	10,550		249,017 38
Overhead Conductors and Devices (365)	1,500		859,959 39
Underground Conduit (366)	1,750		420,747 40
Underground Conductors and Devices (367)	3,500		1,054,432 41
Line Transformers (368)			1,179,021 42
Services (369)	550		654,852 43
Meters (370)	2,255		292,270 44
Installations on Customers' Premises (371)			8,863 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	15,500		382,743 47
<b>Total Distribution Plant</b>	<b>35,605</b>	<b>0</b>	<b>5,969,616</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			50 48
Structures and Improvements (390)			106,896 49
Office Furniture and Equipment (391)			105,454 50
Computer Equipment (391.1)	340		45,803 51
Transportation Equipment (392)	15,312		393,398 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			76,494 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	16,098		<b>55</b>
Power Operated Equipment (396)	132,413		<b>56</b>
Communication Equipment (397)	13,934	823	<b>57</b>
Miscellaneous Equipment (398)	4,805		<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>830,165</b>	<b>81,655</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,506,561</b>	<b>410,480</b>	
Common Utility Plant Allocated to Electric Department	0		<b>60</b>
<b>Total utility plant in service</b>	<b>6,506,561</b>	<b>410,480</b>	

**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)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			16,098 55
Power Operated Equipment (396)			132,413 56
Communication Equipment (397)	464		14,293 57
Miscellaneous Equipment (398)			4,805 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>16,116</b>	<b>0</b>	<b>895,704</b>
<b>Total utility plant in service directly assignable</b>	<b>51,721</b>	<b>0</b>	<b>6,865,320</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>51,721</b>	<b>0</b>	<b>6,865,320</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
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)	168,677	6,456	38
Overhead Conductors and Devices (365)	214,107	5,564	39
Underground Conduit (366)	191,372	48,417	40
Underground Conductors and Devices (367)	568,404	161,390	41
Line Transformers (368)	5,649	3,228	42
Services (369)	4,793	30,766	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)	7,347	55,519	47
<b>Total Distribution Plant</b>	<b>1,160,349</b>	<b>311,340</b>	
<b>GENERAL PLANT</b>			
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)
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
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)			175,133 38
Overhead Conductors and Devices (365)			219,671 39
Underground Conduit (366)			239,789 40
Underground Conductors and Devices (367)			729,794 41
Line Transformers (368)			8,877 42
Services (369)			35,559 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)			62,866 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,471,689</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,160,349</b>	<b>311,340</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>1,160,349</b>	<b>311,340</b>	

**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)
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,471,689</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,471,689</b>

**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)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)					0	1
7.2/12.5 kV (12kV)	27	3			30	2
14.4/24.9 kV (25kV)					0	3
<b>Other:</b>						
NONE					0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)	27	2			29	6
14.4/24.9 kV (25kV)					0	7
<b>Other:</b>						
NONE					0	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)	37				37	10
14.4/24.9 kV (25kV)					0	11
<b>Other:</b>						
NONE					0	12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)	37	1			38	14
14.4/24.9 kV (25kV)					0	15
<b>Other:</b>						
NONE					0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
<b>Other:</b>						
NONE					0	21
<b>Underground Lines</b>						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
<b>Other:</b>						
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	0	2
Nonfarm Customers	10	3
<b>Total</b>	<b>10</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	94	7
Nonfarm	256	8
<b>Total</b>	<b>350</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	8	12
<b>Total</b>	<b>9</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>359</b>	<b>14</b>

### 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	9,833	Tuesday	01/06/2004	19:00	4,860	1
February	02	9,585	Thursday	01/22/2004	19:00	4,939	2
March	03	8,093	Thursday	03/11/2004	20:00	4,023	3
April	04	7,284	Monday	03/22/2004	20:00	3,707	4
May	05	7,382	Thursday	05/20/2004	19:00	3,566	5
June	06	9,970	Tuesday	06/08/2004	18:00	4,063	6
July	07	10,490	Tuesday	07/20/2004	17:00	4,124	7
August	08	9,892	Tuesday	08/03/2004	17:00	4,134	8
September	09	8,891	Friday	08/27/2004	16:00	4,278	9
October	10	7,245	Monday	10/18/2004	19:00	3,278	10
November	11	7,947	Thursday	11/11/2004	19:00	4,074	11
December	12	10,131	Monday	12/13/2004	19:00	4,722	12
<b>Total</b>		<b>106,743</b>				<b>49,768</b>	

**System Name** Mt. Horeb Electric Utility

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

Type of Reading	Supplier
60 minutes integrated	ALLIANT

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	50,230	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>50,230</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	47,192	18
Sales For Resale	423	19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility	104	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>104</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>47,719</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	2,511	27
<b>Total Energy Losses</b>	<b>2,511</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.9990%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>50,230</b>	<b>30</b>

### 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)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	2,558	20,878	1
RURAL RESIDENTIAL	RG-1	255	3,118	2
<b>Total Sales for Residential Sales</b>		<b>2,813</b>	<b>23,996</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER SERVICE	CP-1	43	10,950	3
LARGE POWER TIME OF DAY	CP-2	5	3,519	4
GENERAL SERVICE	GS-1	409	8,210	5
RURAL COMMERCIL	GS-1			6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>457</b>	<b>22,679</b>	
<b>Public Street &amp; Highway Lighting</b>				
ATHLETIC	MS-1	1		7
STREET LIGHT	MS-1	25	474	8
YARD LIGHT	MS-1	69	43	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>95</b>	<b>517</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,365</b>	<b>47,192</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		1,457,066	27,478	<b>1,484,544</b>	<b>1</b>
		216,515	3,993	<b>220,508</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>1,673,581</b>	<b>31,471</b>	<b>1,705,052</b>	
35,638	46,664	653,548	13,267	<b>666,815</b>	<b>3</b>
14,414	15,070	246,563	5,412	<b>251,975</b>	<b>4</b>
		542,608	11,998	<b>554,606</b>	<b>5</b>
				<b>0</b>	<b>6</b>
<b>50,052</b>	<b>61,734</b>	<b>1,442,719</b>	<b>30,677</b>	<b>1,473,396</b>	
		345		<b>345</b>	<b>7</b>
		70,933	342	<b>71,275</b>	<b>8</b>
		7,246	68	<b>7,314</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>78,524</b>	<b>410</b>	<b>78,934</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>50,052</b>	<b>61,734</b>	<b>3,194,824</b>	<b>62,558</b>	<b>3,257,382</b>	

### PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	ALLIANT		ALLIANT		1
Point of Delivery	Hwy JG Jt Substation		WY S NE SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	69 KV		69 KV		4
Point of Metering	Substation		SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	31,355		17,764		6
Average load factor	<b>58.2547%</b>		<b>54.9904%</b>		7
Total Cost of Purchased Power	546,624		292,444		8
Average cost per kWh	<b>0.0410</b>		<b>0.0410</b>		9
On-Peak Hours (if applicable)	8 am - 8pm		8am-8pm		10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	481	690	261	437	12
February	521	711	275	445	13
March	434	595	222	378	14
April	440	532	227	330	15
May	503	560	287	359	16
June	459	620	235	381	17
July	467	581	262	367	18
August	473	591	254	350	19
September	555	701	202	314	20
October	511	594	176	256	21
November	475	637	179	305	22
December	517	686	240	389	23
<b>Total kWh (000)</b>	<b>5,836</b>	<b>7,498</b>	<b>2,820</b>	<b>4,311</b>	<b>24</b>

Particulars	(d)		(e)		
Name of Vendor	ALLIANT		ALLIANT		29
Point of Delivery	Lincoln St. Substati		Lincoln St. Substati		30
Voltage at Which Delivered	FIRM		FIRM		31
Point of Metering	69 KV		69 KV		32
Type of Power Purchased (firm, dump, etc.)	Substation		Substation		33
Total of 12 Monthly Maximum Demands -- kW	63787		63787		34
Average load factor	<b>63.9221%</b>		<b>63.9221%</b>		35
Total Cost of Purchased Power	1,220,356		1,220,356		36
Average cost per kWh	<b>0.0410</b>		<b>0.0410</b>		37
On-Peak Hours (if applicable)	8 am - 8 pm		8 am - 8 pm		38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January	1,123	1,868	1,123	1,868	40
February	1,145	1,843	1,145	1,843	41
March	897	1,497	897	1,497	42
April	900	1,278	900	1,278	43
May	745	1,113	745	1,113	44
June	898	1,471	898	1,471	45
July	1,010	1,438	1,010	1,438	46
August	1,028	1,438	1,028	1,438	47
September	988	1,518	988	1,518	48
October	920	1,279	920	1,279	49
November	952	1,525	952	1,525	50
December	1,110	1,781	1,110	1,781	51
<b>Total kWh (000)</b>	<b>11,716</b>	<b>18,049</b>	<b>11,716</b>	<b>18,049</b>	<b>52</b>

**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
<b>Load Factor</b>		<b>9</b>
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
<b>Cost per kWh of Net Generation (\$)</b>		<b>16</b>
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
<b>Total kWh (000)</b>	<b>0</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

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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							
<b>Total</b>							<u><u>0</u></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						
<b>Total</b>						<u><u>0</u></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.

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Jt. Substa	Lincoln St	Northeast		1
Voltage--High Side	69	69	69		2
Voltage--Low Side	12	12	12		3
Num. Main Transformers in Operation	1	1	1		4
Total Capacity of Transformers in kVA	14	10	10		5
Number of Spare Transformers on Hand	0	0	0		6
15-Minute Maximum Demand in kW	3,281	6,258	2,793		7
Dt and Hr of Such Maximum Demand	04/27/2004 09:00	07/20/2004 18:00	04/22/2004 20:00		8 9
Kwh Output	13,332,300	29,764,800	7,132,800		10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					14
Voltage--High Side					15
Voltage--Low Side					16
Num. of Main Transformers in Operation					17
Total Capacity of Transformers in kVA					18
Number of Spare Transformers on Hand					19
15-Minute Maximum Demand in kW					20
Dt and Hr of Such Maximum Demand					21
Kwh Output					22

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,310	1,032	41,085	1
Acquired during year	204	66	3,045	2
<b>Total</b>	<b>3,514</b>	<b>1,098</b>	<b>44,130</b>	<b>3</b>
Retired during year	59	0	0	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>3,455</b>	<b>1,098</b>	<b>44,130</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	3,296	1,025	41,551	8
In utility's use	4			9
				10
Locked meters on customers' premises				11
In stock	155	73	2,579	12
<b>Total end of year</b>	<b>3,455</b>	<b>1,098</b>	<b>44,130</b>	<b>13</b>

### 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)	
<hr/>				
<b>Ornamental</b>				
NONE				1
<hr/>				
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

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

Account 571 Maintenance of Structures and Equipment: Expense was unusually low in 2003.

Account 933 Transportation Expenses: Allocated too much expenses in 2004 to work orders.

Account 928 Regulatory Commission Expenses: 2003 electric rate study.

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

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

Account 392: Purchase of 2 trucks in 2004.

Account 368 and 366: Related to 3 large capital projects including transformers and underground conduit.

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

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

Account 367: Related to 3 large capital projects including underground conductors and street lighting and signal systems.

Account 373: There were several miscellaneous additions in 2004.

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