



3013 (02-02-05)

ANNUAL REPORT

OF

Name: COLUMBUS WATER & LIGHT DEPARTMENT

Principal Office: 950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

For the Year Ended: DECEMBER 31, 2005

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

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Internal Combustion Generation Plants	E-23
Steam Production Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COLUMBUS WATER & LIGHT DEPARTMENT

Utility Address: 950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN O ANDLER

Title: SUPERINTENDENT

Office Address:

950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925-0228

Telephone: (920) 623 - 5912

Fax Number: (920) 623 - 5923

E-mail Address: jandler@wppisys.org

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

Name: RON SCHROEDER

Title: ACCOUNTANT

Office Address: VIRCHOW KRAUSE & COMPANY LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (800) 362 - 7301

Fax Number: (608) 249 - 8532

E-mail Address: rschroeder@virchowkrause.com

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

Name: MR. DOUGLAS CALDWELL

Title: COMMISSION PRESIDENT

Office Address:

605 HIBBARD ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 3936

Fax Number:

E-mail Address: sdcaldwell@charter.net

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW KRAUSE & COMPANY LLP

Title:

Office Address:

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (800) 362 - 7301

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/17/2006

Period covered by most recent audit: CALENDAR YEAR 2005

Names and titles of utility management including manager or superintendent:

Name: MR ALAN STROHSCHIEIN

Title: COMMISSION VICE PRESIDENT

Office Address:

159 S LUDINGTON ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 2809

Fax Number:

E-mail Address: kastro@ssglawyers.com

Name: MR JOHN O ANDLER

Title: SUPERINTENDENT

Office Address:

950 MAPLE AVENUE
P.O. BOX 228
COLUMBUS, WI 53925

Telephone: (920) 623 - 5912

Fax Number: (920) 623 - 5923

E-mail Address: jandler@wppisys.org

Name: MS HEIDI POSER

Title: COMMISSION SECRETARY

Office Address:

314 S CHARLES ST
COLUMBUS, WI 53925

Telephone: (920) 623 - 2882

Fax Number:

E-mail Address: hmposer@charter.net

Name of utility commission/committee: COLUMBUS WATER & LIGHT COMMISSION

Names of members of utility commission/committee:

MR DOUGLAS CALDWELL, PRESIDENT
MR JOHN EXNER

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MRS RUTH KEEN
MR ROLF LANG
MS HEIDI POSER, SECRETARY

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: [REDACTED]

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)	5,590,688	4,908,897	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,614,024	3,819,655	2
Depreciation Expense (403)	312,233	311,412	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	337,950	349,050	5
Total Operating Expenses	5,264,207	4,480,117	
Net Operating Income	326,481	428,780	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	326,481	428,780	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,643	514	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	68,556	25,568	10
Miscellaneous Nonoperating Income (421)	684,063	341,610	11
Total Other Income	755,262	367,692	
Total Income	1,081,743	796,472	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(11,378)	(11,378)	12
Other Income Deductions (426)	32,849	28,458	13
Total Miscellaneous Income Deductions	21,471	17,080	
Income Before Interest Charges	1,060,272	779,392	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	220,932	202,848	14
Amortization of Debt Discount and Expense (428)	38,454	40,248	15
Amortization of Premium on Debt--Cr. (429)	845	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	22,991	0	19
Total Interest Charges	235,550	243,096	
Net Income	824,722	536,296	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,337,237	5,899,127	20
Balance Transferred from Income (433)	824,722	536,296	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	96,000	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	6,284	2,186	25
Total Unappropriated Earned Surplus End of Year (216)	7,155,675	6,337,237	

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	5,590,688	██████████	5,590,688	1
Total (Acct. 400):	5,590,688	0	5,590,688	
Operation and Maintenance Expense (401-402):				
Derived	4,614,024	██████████	4,614,024	2
Total (Acct. 401-402):	4,614,024	0	4,614,024	
Depreciation Expense (403):				
Derived	312,233	██████████	312,233	3
Total (Acct. 403):	312,233	0	312,233	
Amortization Expense (404-407):				
Derived	0	██████████	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	337,950	██████████	337,950	5
Total (Acct. 408):	337,950	0	337,950	
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:	326,481	0	326,481	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	2,643	██████████	2,643	8
Total (Acct. 415-416):	2,643	0	2,643	
Income from Nonutility Operations (417):				
NONE	0	██████████	0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0	██████████	0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	68,556	0	68,556 11
Total (Acct. 419):	68,556	0	68,556
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	538,881	538,881 12
Contributed Plant - Electric	██████████	145,182	145,182 13
NONE	0	0	0 14
Total (Acct. 421):	0	684,063	684,063
TOTAL OTHER INCOME:	71,199	684,063	755,262

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(11,378)	██████████	(11,378) 15
NONE	0	0	0 16
Total (Acct. 425):	(11,378)	0	(11,378)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	20,186	20,186 17
Depreciation Expense on Contributed Plant - Electric	██████████	11,895	11,895 18
MISCELLANEOUS EXPENSE	768	0	768 19
Total (Acct. 426):	768	32,081	32,849
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,610)	32,081	21,471

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	220,932	██████████	220,932 20
Total (Acct. 427):	220,932	0	220,932

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT ISSUANCE COSTS	7,254	██████████	7,254 21
AMORTIZATION OF LOSS ON ADVANCE REFUNDING	31,200	██████████	31,200 22
Total (Acct. 428):	38,454	0	38,454

Amortization of Premium on Debt--Cr. (429):

AMORTIZATION OF BOND PREMIUM	845	██████████	845 23
Total (Acct. 429):	845	0	845

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 24
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
INTEREST CHARGED TO CONSTRUCTION	22,991		22,991 26
Total (Acct. 432):	22,991	0	22,991
TOTAL INTEREST CHARGES:	235,550	0	235,550
NET INCOME:	172,740	651,982	824,722
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,976,468	1,360,769	6,337,237 27
Total (Acct. 216):	4,976,468	1,360,769	6,337,237
Balance Transferred from Income (433):			
Derived	172,740	651,982	824,722 28
Total (Acct. 433):	172,740	651,982	824,722
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
APPROPRIATION OF INCOME TO MUNICIPALITY	6,284	0	6,284 32
Total (Acct. 439)--Debit:	6,284	0	6,284
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,142,924	2,012,751	7,155,675

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		7,244			7,244	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		2,756			2,756	2
Payroll		1,401			1,401	3
Materials		444			444	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	4,601	0	0	4,601	
Net income (or loss)	0	2,643	0	0	2,643	

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	900,719	4,689,969	0	0	5,590,688	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,283	2,160			3,443	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	899,436	4,687,809	0	0	5,587,245	

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	181,515		181,515	1
Electric operating expenses	335,022		335,022	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	29,391		29,391	8
Electric utility plant accounts	99,810		99,810	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
Total Payroll	645,738	0	645,738	

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	4.3	1
Electric	6.7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,402,982	14,816,873	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,791,448	5,448,825	2
Net Utility Plant	10,611,534	9,368,048	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,611,534	9,368,048	
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)	187,271	182,330	8
Special Funds (125-128)	2,345,285	1,130,415	9
Total Other Property and Investments	2,532,556	1,312,745	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	13,595	67,559	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	667,041	561,114	15
Other Accounts Receivable (143)	125,428	63,021	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	21,202	5,345	18
Materials and Supplies (151-163)	300,377	255,195	19
Prepayments (165)	33,220	30,703	20
Interest and Dividends Receivable (171)	5,700	4,100	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,166,563	987,037	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	248,221	167,768	24
Other Deferred Debits (182-186)	93,045	99,584	25
Total Deferred Debits	341,266	267,352	
Total Assets and Other Debits	14,651,919	11,935,182	

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)	493,643	493,643	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,155,675	6,337,237	28
Total Proprietary Capital	7,649,318	6,830,880	
LONG-TERM DEBT			
Bonds (221-222)	5,540,000	3,910,000	29
Advances from Municipality (223)	86,409	0	30
Other Long-Term Debt (224)	0	96,000	31
Total Long-Term Debt	5,626,409	4,006,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	424,547	275,256	33
Payables to Municipality (233)	224,957	147,896	34
Customer Deposits (235)	6,216	6,678	35
Taxes Accrued (236)	291,827	302,096	36
Interest Accrued (237)	18,800	17,200	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	11,550	8,058	41
Total Current and Accrued Liabilities	977,897	757,184	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	13,073	0	42
Customer Advances for Construction (252)	22,530		43
Other Deferred Credits (253)	217,789	223,202	44
Total Deferred Credits	253,392	223,202	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	144,903	117,916	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	144,903	117,916	
Total Liabilities and Other Credits	14,651,919	11,935,182	

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	7,180,052	0	0	7,636,821	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)	6,542,182	0	0	7,678,313	2
Utility Plant in Service - Contributed Plant (101.2)	1,765,610	0	0	416,877	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)					9
Total Utility Plant	8,307,792	0	0	8,095,190	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,790,514	0	0	3,693,766	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	141,814	0	0	165,354	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	1,932,328	0	0	3,859,120	
Net Utility Plant	6,375,464	0	0	4,236,070	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,674,517	3,499,221			5,173,738	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	124,889	187,344			312,233	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,201				8,201	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	996	6,432			7,428	10
Other credits (specify):						11
Transportation and other clearing	8,640	24,725			33,365	12
					0	13
					0	14
					0	15
Total credits	142,726	218,501	0	0	361,227	16
Debits during year						17
Book cost of plant retired	13,813	8,496			22,309	18
Cost of removal	12,916	15,460			28,376	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	26,729	23,956	0	0	50,685	25
Balance end of year (111.1)	1,790,514	3,693,766	0	0	5,484,280	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)	121,628	153,459			275,087	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	20,186	11,895			32,081	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	20,186	11,895	0	0	32,081	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	141,814	165,354	0	0	307,168	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)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			272,063		272,063	227,520	3
Total Electric Utility					272,063	227,520	

Account	Total End of Year	Amount Prior Year	
Electric utility total	272,063	227,520	1
Water utility (154)	28,314	27,675	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	300,377	255,195	

**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)				
2005 MORTGAGE REVENUE BONDS	7,254	428	111,654	1
UNAMORTIZED LOSS ON ADVANCE REFUNDING	31,200	428	136,567	2
Total			248,221	
Unamortized premium on debt (251)				
2005 MORTGAGE REVENUE BONDS	845	429	13,073	3
Total			13,073	

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	493,643	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>493,643</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2005 MORTGAGE REVENUE BONDS	11/01/2005	06/01/2019	4.13%	5,540,000	1
Total Bonds (Account 221):				5,540,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 5,540,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	01/26/2005	03/15/2024	0.00%	86,409	1
Total for Account 223				86,409	
Other Long-Term Debt (224)					
WI RETIREMENT UNFUNDED PENSION LIABILITY	01/01/2004	02/01/2005	0.00%	0	2
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	302,096	1
Accruals:		
Charged water department expense	150,483	2
Charged electric department expense	187,647	3
Charged sewer department expense	2,783	4
Other (explain):		
NONE		5
Total Accruals and other credits	340,913	
Taxes paid during year:		
County, state and local taxes	302,096	6
Social Security taxes	44,580	7
PSC Remainder Assessment	4,506	8
Other (explain):		
NONE		9
Total payments and other debits	351,182	
Balance end of year	291,827	

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)					
MORTGAGE REVENUE BONDS	17,200	220,932	219,332	18,800	1
Subtotal	17,200	220,932	219,332	18,800	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	17,200	220,932	219,332	18,800	

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):		
DEFERRED SPECIAL ASSESSMENTS	17,914	2
CAPITAL ADDITIONS INVOICED TO TIF	169,357	3
Total (Acct. 124):	187,271	
Sinking Funds (125):		
RESERVE ACCOUNT	545,266	4
BOND PRINCIPAL AND INTEREST ACCOUNT	204,719	5
Total (Acct. 125):	749,985	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	374,895	6
Total (Acct. 126):	374,895	
Other Special Funds (128):		
CONSTRUCTION ACCOUNT	1,197,636	7
IMPACT FEE ACCOUNT	22,769	8
Total (Acct. 128):	1,220,405	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	191,663	12
Electric	475,378	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	667,041	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

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):		
Merchandising, jobbing and contract work		17
Other (specify):		
MISCELLANEOUS	125,428	18
Total (Acct. 143):	125,428	
Receivables from Municipality (145):		
DELINQUENTS ON THE TAX ROLL	16,292	19
RECEIVABLE FROM SEWER	4,910	20
Total (Acct. 145):	21,202	
Prepayments (165):		
INSURANCE	33,220	21
Total (Acct. 165):	33,220	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY ENGINEERING	93,045	23
Total (Acct. 183):	93,045	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO CITY - INSURANCE, PILOT, TREASURER'S SALARY	83,139	27
PAYABLE TO SEWER - SEWER BILLS COLLECTED BY WATER AND LIGHT	79,894	28
PAYABLE TO SEWER - CONSTRUCTION PROJECT COSTS	61,924	29
Total (Acct. 233):	224,957	
Other Deferred Credits (253):		
Regulatory Liability	204,796	30
PUBLIC BENEFITS	12,993	31
Total (Acct. 253):	217,789	

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)	6,243,840	7,521,719	0	0	13,765,559	1
Materials and Supplies	27,994	249,791	0	0	277,785	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,732,515	3,596,493	0	0	5,329,008	4
Customer Advances for Construction					0	5
Regulatory Liability	86,174	124,311	0	0	210,485	6
NONE					0	7
Average Net Rate Base	4,453,145	4,050,706	0	0	8,503,851	
Net Operating Income	148,266	178,215	0	0	326,481	8
Net Operating Income as a percent of						
Average Net Rate Base	3.33%	4.40%	N/A	N/A	3.84%	

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	88,503	127,671	0	0	216,174	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,658	6,720	0	0	11,378	3
Other (specify):						
NONE					0	4
Balance End of Year	83,845	120,951	0	0	204,796	

FINANCIAL SECTION FOOTNOTES

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

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

Account 143 - Miscellaneous receivables is primarily for water and electric installation work performed by the utility that is paid for by developers.

Account 145 - Done

Account 233 - Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	888,453	858,776	1
Total Sales of Water	888,453	858,776	
Other Operating Revenues			
Forfeited Discounts (470)	4,771	4,557	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,495	6,904	6
Total Other Operating Revenues	12,266	11,461	
Total Operating Revenues	900,719	870,237	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	8,332	0	7
Pumping Expenses (620-633)	31,184	27,448	8
Water Treatment Expenses (640-652)	84,701	67,402	9
Transmission and Distribution Expenses (660-678)	96,341	72,337	10
Customer Accounts Expenses (901-905)	36,699	35,740	11
Sales Expenses (910)	4,552	7,436	12
Administrative and General Expenses (920-932)	215,272	199,743	13
Total Operation and Maintenance Expenses	477,081	410,106	
Other Operating Expenses			
Depreciation Expense (403)	124,889	121,148	14
Amortization Expense (404-407)		0	15
Taxes (408)	150,483	157,175	16
Total Other Operating Expenses	275,372	278,323	
Total Operating Expenses	752,453	688,429	
NET OPERATING INCOME	148,266	181,808	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,756	77,016	413,382	4
Commercial	218	42,230	148,401	5
Industrial	14	20,781	53,388	6
Total Metered Sales to General Customers (461)	1,988	140,027	615,171	
Private Fire Protection Service (462)	18		19,386	7
Public Fire Protection Service (463)	1		233,284	8
Other Sales to Public Authorities (464)	26	5,153	20,612	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,033	145,180	888,453	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	233,284	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)	233,284	
Forfeited Discounts (470):		
Customer late payment charges	4,771	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,771	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	7,495	10
Other (specify): NONE		11
Total Other Water Revenues (474)	7,495	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	8,332	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	8,332	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	30,543	24,328	17
Pumping Labor and Expenses (624)	641	465	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)		2,655	25
Total Pumping Expenses	31,184	27,448	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	38,261	27,031	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)	35,976	36,959	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	1,370	536	32
Maintenance of Water Treatment Equipment (652)	9,094	2,876	33
Total Water Treatment Expenses	84,701	67,402	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	8,430	818	34
Storage Facilities Expenses (661)	5,519	500	35
Transmission and Distribution Lines Expenses (662)	12,140	8,988	36
Meter Expenses (663)	919	161	37
Customer Installations Expenses (664)	6,749	3,897	38
Miscellaneous Expenses (665)	25,980	23,708	39
Rents (666)	170	165	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	46	0	43
Maintenance of Transmission and Distribution Mains (673)	16,876	14,367	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	11,920	15,297	46
Maintenance of Meters (676)	3,674	3,095	47
Maintenance of Hydrants (677)	3,918	1,341	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	96,341	72,337	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	7,152	6,850	51
Customer Records and Collection Expenses (903)	28,264	28,248	52
Uncollectible Accounts (904)	1,283	642	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	36,699	35,740	
SALES EXPENSES			
Sales Expenses (910)	4,552	7,436	55
Total Sales Expenses	4,552	7,436	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	59,193	55,430	56
Office Supplies and Expenses (921)	20,422	20,170	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	24,106	26,347	59
Property Insurance (924)	11,842	11,890	60
Injuries and Damages (925)	6,804	5,126	61
Employee Pensions and Benefits (926)	81,428	70,478	62
Regulatory Commission Expenses (928)	296	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	8,930	8,498	65
Rents (931)		0	66
Maintenance of General Plant (932)	2,251	1,804	67
Total Administrative and General Expenses	215,272	199,743	
Total Operation and Maintenance Expenses	477,081	410,106	

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		139,596	146,051	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,259	5,256	2
Net property tax equivalent		134,337	140,795	
Social Security		15,347	15,363	3
PSC Remainder Assessment		799	1,017	4
Other (specify): NONE			0	5
Total tax expense		150,483	157,175	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219820				3
County tax rate	mills		5.204970				4
Local tax rate	mills		11.862110				5
School tax rate	mills		10.520520				6
Voc. school tax rate	mills		1.468490				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.275910				10
Less: state credit	mills		1.351700				11
Net tax rate	mills		27.924210				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.862110				14
Combined School Tax Rate	mills		11.989010				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.851120				17
Total Tax Rate	mills		29.275910				18
Ratio of Local and School Tax to Total	dec.		0.814701				19
Total tax net of state credit	mills		27.924210				20
Net Local and School Tax Rate	mills		22.749888				21
Utility Plant, Jan. 1	\$	7,180,052	7,180,052				22
Materials & Supplies	\$	27,675	27,675				23
Subtotal	\$	7,207,727	7,207,727				24
Less: Plant Outside Limits	\$	16,947	16,947				25
Taxable Assets	\$	7,190,780	7,190,780				26
Assessment Ratio	dec.		0.853332				27
Assessed Value	\$	6,136,123	6,136,123				28
Net Local & School Rate	mills		22.749888				29
Tax Equiv. Computed for Current Year	\$	139,596	139,596				30
Tax Equivalent per 1994 PSC Report	\$	111,027					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	139,596					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	122,133		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	122,133	0	
PUMPING PLANT			
Land and Land Rights (320)	1,890		12
Structures and Improvements (321)	8,713		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	16,418		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	151,977		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	68,000		20
Total Pumping Plant	246,998	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	2,217		21
Structures and Improvements (331)	478,573		22
Water Treatment Equipment (332)	682,411	676	23
Total Water Treatment Plant	1,163,201	676	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			122,133 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	122,133
PUMPING PLANT			
Land and Land Rights (320)			1,890 12
Structures and Improvements (321)			8,713 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			16,418 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			151,977 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			68,000 20
Total Pumping Plant	0	0	246,998
WATER TREATMENT PLANT			
Land and Land Rights (330)			2,217 21
Structures and Improvements (331)			478,573 22
Water Treatment Equipment (332)			683,087 23
Total Water Treatment Plant	0	0	1,163,877

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)	8,400		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	464,072		26
Transmission and Distribution Mains (343)	2,144,986	518,092	27
Fire Mains (344)	0		28
Services (345)	389,971	55,196	29
Meters (346)	244,889	12,820	30
Hydrants (348)	250,931	22,488	31
Other Transmission and Distribution Plant (349)	67		32
Total Transmission and Distribution Plant	3,503,316	608,596	
GENERAL PLANT			
Land and Land Rights (389)	2,911		33
Structures and Improvements (390)	594,601		34
Office Furniture and Equipment (391)	32,922		35
Computer Equipment (391.1)	0	794	36
Transportation Equipment (392)	51,969		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,694		39
Laboratory Equipment (395)	13,313		40
Power Operated Equipment (396)	53,705	430	41
Communication Equipment (397)	141,514		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,222		44
Other Tangible Property (399)	0		45
Total General Plant	909,851	1,224	
Total utility plant in service directly assignable	5,945,499	610,496	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,945,499	610,496	

**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)			8,400 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			464,072 26
Transmission and Distribution Mains (343)	6,182		2,656,896 27
Fire Mains (344)			0 28
Services (345)	600		444,567 29
Meters (346)	2,881		254,828 30
Hydrants (348)	4,150		269,269 31
Other Transmission and Distribution Plant (349)			67 32
Total Transmission and Distribution Plant	13,813	0	4,098,099
GENERAL PLANT			
Land and Land Rights (389)			2,911 33
Structures and Improvements (390)			594,601 34
Office Furniture and Equipment (391)			32,922 35
Computer Equipment (391.1)			794 36
Transportation Equipment (392)			51,969 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			16,694 39
Laboratory Equipment (395)			13,313 40
Power Operated Equipment (396)			54,135 41
Communication Equipment (397)			141,514 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,222 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	911,075
Total utility plant in service directly assignable	13,813	0	6,542,182
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	13,813	0	6,542,182

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)	912,215	409,877	27
Fire Mains (344)	0		28
Services (345)	206,477	65,716	29
Meters (346)	0		30
Hydrants (348)	105,861	55,464	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,224,553	531,057	
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)	10,000		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	10,000	0	
Total utility plant in service directly assignable	1,234,553	531,057	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,234,553	531,057	

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)			1,322,092 27
Fire Mains (344)			0 28
Services (345)			272,193 29
Meters (346)			0 30
Hydrants (348)			161,325 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,755,610
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)			10,000 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	10,000
Total utility plant in service directly assignable	0	0	1,765,610
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,765,610

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)	49,736	2.94%	3,591	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	49,736		3,591	
PUMPING PLANT				
Structures and Improvements (321)	8,713	4.42%		8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	16,418	4.42%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	100,438	4.42%	6,717	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	28,334	4.29%	2,917	15
Total Pumping Plant	153,903		9,634	
WATER TREATMENT PLANT				
Structures and Improvements (331)	192,040	2.50%	11,964	16
Water Treatment Equipment (332)	336,701	3.25%	22,189	17
Total Water Treatment Plant	528,741		34,153	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	143,869	1.87%	8,678	19
Transmission and Distribution Mains (343)	134,482	0.93%	22,329	20
Fire Mains (344)	0			21
Services (345)	95,034	2.09%	8,721	22
Meters (346)	129,106	5.29%	13,218	23
Hydrants (348)	31,841	1.59%	4,136	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					53,327 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	53,327
321					8,713 8
322					0 9
323					16,418 10
324					0 11
325					107,155 12
326					0 13
327					0 14
328					31,251 15
	0	0	0	0	163,537
331					204,004 16
332					358,890 17
	0	0	0	0	562,894
341					0 18
342					152,547 19
343	6,182	10,776	996		140,849 20
344					0 21
345	600	44			103,111 22
346	2,881				139,443 23
348	4,150	2,096			29,731 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)	67	100.00%		25
Total Transmission and Distribution Plant	534,399		57,082	
GENERAL PLANT				
Structures and Improvements (390)	162,872	2.25%	13,379	26
Office Furniture and Equipment (391)	24,843	3.62%	1,191	27
Computer Equipment (391.1)	6,418	26.70%	106	28
Transportation Equipment (392)	23,463	10.50%	5,457	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	17,473	5.83%		31
Laboratory Equipment (395)	9,145	5.83%	776	32
Power Operated Equipment (396)	45,017	6.00%	3,235	33
Communication Equipment (397)	117,986	9.17%	12,977	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	521	6.70%	149	36
Other Tangible Property (399)	0			37
Total General Plant	407,738		37,270	
Total accum. prov. directly assignable	1,674,517		141,730	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,674,517		141,730	

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					67 25
	13,813	12,916	996	0	565,748
390					176,251 26
391					26,034 27
391.1					6,524 28
392					28,920 29
393					0 30
394					17,473 31
395					9,921 32
396					48,252 33
397					130,963 34
397.1					0 35
398					670 36
399					0 37
	0	0	0	0	445,008
	13,813	12,916	996	0	1,790,514
					0 38
	13,813	12,916	996	0	1,790,514

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)	48,269	0.93%	10,390
Fire Mains (344)	0		21
Services (345)	51,990	2.09%	5,002
Meters (346)	0		23
Hydrants (348)	13,799	1.59%	2,124

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					58,659 20
344					0 21
345					56,992 22
346					0 23
348					15,923 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	114,058		17,516	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	7,570	26.70%	2,670	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	7,570		2,670	
Total accum. prov. directly assignable	121,628		20,186	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	121,628		20,186	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	131,574
390					0 26
391					0 27
391.1					10,240 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	10,240
	0	0	0	0	141,814
					0 38
	0	0	0	0	141,814

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			16,556	16,556	1
February			15,127	15,127	2
March			16,529	16,529	3
April			16,850	16,850	4
May			18,455	18,455	5
June			19,270	19,270	6
July			19,664	19,664	7
August			19,417	19,417	8
September			18,232	18,232	9
October			17,556	17,556	10
November			16,028	16,028	11
December			16,951	16,951	12
Total annual pumpage	0	0	210,635	210,635	
Less: Water sold				145,180	13
Volume pumped but not sold				65,455	14
Volume sold as a percent of volume pumped				69%	15
Volume used for water production, water quality and system maintenance				7,198	16
Volume related to equipment/system malfunction				4,333	17
Non-utility volume NOT included in water sales				200	18
Total volume not sold but accounted for				11,731	19
Volume pumped but unaccounted for				53,724	20
Percent of water lost				26%	21
If more than 15%, indicate causes:					22
PERCENT OF WATER LOST EXCEEDS 15% BECAUSE OF APPARENT LOSSES IN THE DISTRIBUTION SYSTEM.					
If more than 15%, state what action has been taken to reduce water loss:					23
ACTIONS TO BE TAKEN INCLUDE A LEAK DETECTION SURVEY, WHICH WILL BE CONDUCTED BY WATER LEAK LOCATORS, LLC OF PLATTEVILLE, WI.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				876	24
Date of maximum: 5/5/2005					25
Cause of maximum:					26
FILL CITY AQUATIC CENTER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				308	27
Date of minimum: 6/6/2005					28
Total KWH used for pumping for the year				385,342	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
361 NORTH WATER STREET	WELL #1	575	10	792,000	Yes	1
361 NORTH WATER STREET	WELL #2	575	12	792,000	Yes	2
950 MAPLE AVENUE	WELL #4	677	15	1,224,000	Yes	3

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	BOOSTER #101	BOOSTER #102	BOOSTER #103	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #1	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	BYRON JACKSON	5
Year Installed	1971	1964	1964	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	700	0	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	ALLIS CHALMERS	US MOTORS	9 10
Year Installed	1971	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #201	BOOSTER #202	BOOSTER #203	14
Location	WATER PLANT #2	WATER PLANT #2	WATER PLANT #2	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	18
Year Installed	1994	1994	1994	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	740	700	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	22 23
Year Installed	1994	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	50	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	WELL #1	WELL #2	WELL #4	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #2	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	SIMMONS	SIMMONS	FAIRBANKS MORSE	5
Year Installed	1991	1990	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	2003	2003	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	75	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	WATER RESERVOIR #1	WATER RESERVOIR #2	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1941	1994	1971	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	165	6
Total capacity in gallons (actual)	240,000	300,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	760	0	0	0	760	1
M	D	2.000	893	0	0	0	893	2
M	D	4.000	31,558	0	1,628	0	29,930	3
M	D	6.000	55,037	15	1,126	0	53,926	4
M	D	8.000	16,101	5,311	0	0	21,412	5
M	D	10.000	32,970	2,082	0	0	35,052	6
M	D	12.000	17,753	3,828	0	0	21,581	7
M	D	16.000	1,215	465	0	0	1,680	8
Total Within Municipality			156,287	11,701	2,754	0	165,234	
Total Utility			156,287	11,701	2,754	0	165,234	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	518	0	26	0	492	4	1
M	0.750	764	0	0	0	764	30	2
M	1.000	531	174	0	0	705	190	3
M	1.250	11	0	0	0	11	4	4
P	1.500	23	0	0	0	23	0	5
M	2.000	38	0	0	0	38	0	6
P	2.000	1	0	0	0	1	0	7
M	3.000	1	0	0	0	1	0	8
M	4.000	21	1	0	0	22	8	9
M	6.000	8	0	0	0	8	0	10
M	8.000	5	0	0	0	5	0	11
M	10.000	1	0	0	0	1	0	12
Total Utility		1,922	175	26	0	2,071	236	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,971	96	46	0	2,021	201	1
1.000	50	0	2	0	48	2	2
1.250	2	0	0	0	2	0	3
1.500	24	0	1	0	23	1	4
2.000	28	0	0	0	28	0	5
3.000	8	0	0	0	8	0	6
4.000	4	0	0	0	4	0	7
Total:	2,087	96	49	0	2,134	204	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,767	165	5	8	0	76	2,021	1
1.000	6	32	4	1	0	5	48	2
1.250	0	1	0	1	0	0	2	3
1.500	0	16	4	0	1	2	23	4
2.000	0	10	1	7	0	10	28	5
3.000	0	2	1	2	0	3	8	6
4.000	0	2	0	1	0	1	4	7
Total:	1,773	228	15	20	1	97	2,134	

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	255	21	3		273	2
Total Fire Hydrants	255	21	3	0	273	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	58
Number of distribution system valves end of year:	452
Number of distribution valves operated during year:	61

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.

Account 641 - More salt was required to treat water in 2005.

Account 926 - Employee insurance and retirement contributions increased during 2005.

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

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Accounts 391.1 and 394 - Balances are greater than related assets. This is due to prior year over-depreciation. No current or prior year depreciation is taken on these.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

Accounts 391.1 - Balance is greater than related assets. This is due to prior year over-depreciation. No current or prior year depreciation is taken on this account.

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.

Additions in the amounts of \$518,092 and \$409,877 were financed by the utility and contributions, respectively.

Water Services (Page W-22)

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

Additions in the amounts of \$55,196 and \$65,716 were financed by the utility and contributions, respectively.

Meters (Page W-23)

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

The utility attempts to test 1" meters and smaller every 10 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.

Station meters (influent & effluent) are tested every 2 years.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

We were unable to exercise 50% of water main valves & hydrants because of lack of man power.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	4,653,167	4,004,392	1
Total Sales of Electricity	4,653,167	4,004,392	
Other Operating Revenues			
Forfeited Discounts (450)	8,966	7,909	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	26,142	25,382	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,694	977	7
Total Other Operating Revenues	36,802	34,268	
Total Operating Revenues	4,689,969	4,038,660	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	3,534,872	2,874,794	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	195,819	166,969	10
Customer Accounts Expenses (901-905)	70,356	68,407	11
Sales Expenses (911-916)	6,507	9,275	12
Administrative and General Expenses (920-932)	329,389	290,104	13
Total Operation and Maintenance Expenses	4,136,943	3,409,549	
Other Expenses			
Depreciation Expense (403)	187,344	190,264	14
Amortization Expense (404-407)		0	15
Taxes (408)	187,467	191,875	16
Total Other Expenses	374,811	382,139	
Total Operating Expenses	4,511,754	3,791,688	
NET OPERATING INCOME	178,215	246,972	

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	8,966	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,966	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	26,142	5
Total Rent from Electric Property (454)	26,142	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS AND OTHER ELECTRIC REVENUE	1,694	7
Total Other Electric Revenues (456)	1,694	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	3,534,872	2,874,794	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	3,534,872	2,874,794	
Total Power Production Expenses	3,534,872	2,874,794	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	11,451	364	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	2,712	1,669	52
Overhead Line Expenses (583)	3,664	4,114	53
Underground Line Expenses (584)	12,702	11,387	54
Street Lighting and Signal System Expenses (585)		0	55
Meter Expenses (586)	5,002	703	56
Customer Installations Expenses (587)	2,040	1,848	57
Miscellaneous Distribution Expenses (588)	88,927	72,413	58
Rents (589)	170	165	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		32	61
Maintenance of Station Equipment (592)	223	8,752	62
Maintenance of Overhead Lines (593)	39,382	31,171	63
Maintenance of Underground Lines (594)	16,863	21,734	64
Maintenance of Line Transformers (595)	1,155	246	65
Maintenance of Street Lighting and Signal Systems (596)	6,774	5,120	66
Maintenance of Meters (597)	4,754	7,251	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	195,819	166,969	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	13,968	13,318	70
Customer Records and Collection Expenses (903)	54,228	54,013	71
Uncollectible Accounts (904)	2,160	1,076	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	70,356	68,407	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)	6,507	9,275	75
Advertising Expenses (913)		0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	6,507	9,275	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	66,362	70,286	78
Office Supplies and Expenses (921)	21,969	21,774	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	32,227	24,296	81
Property Insurance (924)	17,764	17,836	82
Injuries and Damages (925)	9,844	7,676	83
Employee Pensions and Benefits (926)	133,094	117,585	84
Regulatory Commission Expenses (928)	6,009	0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	30,635	26,547	87
Rents (931)		0	88
Maintenance of General Plant (932)	11,485	4,104	89
Total Administrative and General Expenses	329,389	290,104	
Total Operation and Maintenance Expenses	4,136,943	3,409,549	

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		152,231	156,045	1
Social Security		28,189	28,823	2
Wisconsin Gross Receipts Tax		3,340	2,635	3
PSC Remainder Assessment		3,707	4,372	4
Other (specify): NONE			0	5
Total tax expense		187,467	191,875	

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			Columbia				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.219820				2
County tax rate	mills		5.204970				3
Local tax rate	mills		11.862110				4
School tax rate	mills		10.520520				5
Voc. school tax rate	mills		1.468490				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		29.275910				9
Less: state credit	mills		1.351700				10
Net tax rate	mills		27.924210				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		11.862110				12
Combined School Tax Rate	mills		11.989010				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		23.851120				15
Total Tax Rate	mills		29.275910				16
Ratio of Local and School Tax to Total	dec.		0.814701				17
Total tax net of state credit	mills		27.924210				18
Net Local and School Tax Rate	mills		22.749888				19
Utility Plant, Jan. 1	\$	7,636,821	7,636,821				20
Materials & Supplies	\$	227,520	227,520				21
Subtotal	\$	7,864,341	7,864,341				22
Less: Plant Outside Limits	\$	22,700	22,700				23
Taxable Assets	\$	7,841,641	7,841,641				24
Assessment Ratio	dec.		0.853332				25
Assessed Value	\$	6,691,523	6,691,523				26
Net Local & School Rate	mills		22.749888				27
Tax Equiv. Computed for Current Year	\$	152,231	152,231				28
Tax Equivalent per 1994 PSC Report	\$	143,630					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	152,231					31

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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)	140,436	1,600	34
Structures and Improvements (361)	3,829		35
Station Equipment (362)	1,096,756		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	816,026	29,950	38
Overhead Conductors and Devices (365)	672,644	10,494	39
Underground Conduit (366)	157,228	93,070	40
Underground Conductors and Devices (367)	932,026	85,517	41
Line Transformers (368)	739,589	67,943	42
Services (369)	386,828	2,025	43
Meters (370)	396,971	8,460	44
Installations on Customers' Premises (371)	127,252	43	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	253,278	12,349	47
Total Distribution Plant	5,722,863	311,451	
GENERAL PLANT			
Land and Land Rights (389)	12,114		48
Structures and Improvements (390)	993,131		49
Office Furniture and Equipment (391)	47,263		50
Computer Equipment (391.1)	2,510	5,191	51
Transportation Equipment (392)	183,306		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	46,175	515	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			142,036 34
Structures and Improvements (361)			3,829 35
Station Equipment (362)	905		1,095,851 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,033		842,943 38
Overhead Conductors and Devices (365)	502		682,636 39
Underground Conduit (366)			250,298 40
Underground Conductors and Devices (367)			1,017,543 41
Line Transformers (368)	1,004		806,528 42
Services (369)	348		388,505 43
Meters (370)	2,704		402,727 44
Installations on Customers' Premises (371)	0		127,295 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	0		265,627 47
Total Distribution Plant	8,496	0	6,025,818
GENERAL PLANT			
Land and Land Rights (389)			12,114 48
Structures and Improvements (390)			993,131 49
Office Furniture and Equipment (391)			47,263 50
Computer Equipment (391.1)			7,701 51
Transportation Equipment (392)			183,306 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			46,690 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.
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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)	28,710	2,408	55
Power Operated Equipment (396)	172,157	2,118	56
Communication Equipment (397)	154,675		57
Miscellaneous Equipment (398)	2,222		58
Other Tangible Property (399)	0		59
Total General Plant	1,642,263	10,232	
Total utility plant in service directly assignable	7,365,126	321,683	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 7,365,126	 321,683	

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)			31,118 55
Power Operated Equipment (396)			174,275 56
Communication Equipment (397)			154,675 57
Miscellaneous Equipment (398)			2,222 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,652,495
Total utility plant in service directly assignable	8,496	0	7,678,313
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	8,496	0	7,678,313

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)	61,475		38
Overhead Conductors and Devices (365)	51,869		39
Underground Conduit (366)	0	27,092	40
Underground Conductors and Devices (367)	76,489	94,948	41
Line Transformers (368)	6,147	267	42
Services (369)	26,895	11,276	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)	38,820	11,599	47
Total Distribution Plant	261,695	145,182	
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)	10,000		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)			61,475 38
Overhead Conductors and Devices (365)			51,869 39
Underground Conduit (366)			27,092 40
Underground Conductors and Devices (367)			171,437 41
Line Transformers (368)			6,414 42
Services (369)			38,171 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)			50,419 47
Total Distribution Plant	0	0	406,877
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)			10,000 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	10,000	0	
Total utility plant in service directly assignable	271,695	145,182	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	271,695	145,182	

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	10,000
Total utility plant in service directly assignable	0	0	416,877
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	416,877

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

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

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

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<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 Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	3,438	2.90%	111	27
Station Equipment (362)	489,299	2.50%	27,408	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	492,845	3.33%	27,373	30
Overhead Conductors and Devices (365)	365,386	3.20%	21,684	31
Underground Conduit (366)	(4,107)	2.50%	5,094	32
Underground Conductors and Devices (367)	258,994	2.86%	27,879	33
Line Transformers (368)	291,278	2.86%	22,109	34
Services (369)	237,231	3.33%	12,909	35
Meters (370)	240,606	3.60%	14,395	36
Installations on Customers' Premises (371)	104,576	5.50%	7,000	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	198,053	4.10%	10,638	39
Total Distribution Plant	2,677,599		176,600	
GENERAL PLANT				
Structures and Improvements (390)	265,061	2.00%	19,863	40
Office Furniture and Equipment (391)	12,482	5.40%	2,552	41
Computer Equipment (391.1)	6,655	26.70%	1,046	42
Transportation Equipment (392)	183,305	10.50%		43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	46,174	4.96%		45
Laboratory Equipment (395)	26,698	5.00%	1,496	46
Power Operated Equipment (396)	169,693	6.67%		47
Communication Equipment (397)	111,033	6.70%	10,363	48
Miscellaneous Equipment (398)	521	6.70%	149	49
Other Tangible Property (399)	0			50
Total General Plant	821,622		35,469	
Total accum. prov. directly assignable	3,499,221		212,069	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					3,549	27
362	905				515,802	28
363					0	29
364	3,033	5,464	280		512,001	30
365	502	5,206	5,834		387,196	31
366					987	32
367			189		287,062	33
368	1,004	4,357	129		308,155	34
369	348	194			249,598	35
370	2,704	239			252,058	36
371	0				111,576	37
372					0	38
373	0				208,691	39
	8,496	15,460	6,432	0	2,836,675	
390					284,924	40
391					15,034	41
391.1					7,701	42
392					183,305	43
393					0	44
394					46,174	45
395					28,194	46
396					169,693	47
397					121,396	48
398					670	49
399					0	50
	0	0	0	0	857,091	
	8,496	15,460	6,432	0	3,693,766	

**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>3,499,221</u></u>		<u><u>212,069</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
	8,496	15,460	6,432	0	3,693,766

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	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	39,117	3.33%	2,029	30
Overhead Conductors and Devices (365)	30,811	3.20%	1,660	31
Underground Conduit (366)	0	2.50%	339	32
Underground Conductors and Devices (367)	19,585	2.86%	3,545	33
Line Transformers (368)	3,650	2.86%	180	34
Services (369)	19,402	3.33%	1,083	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)	32,124	4.10%	1,829	39
Total Distribution Plant	144,689		10,665	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	8,770	26.70%	1,230	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	8,770		1,230	
Total accum. prov. directly assignable	153,459		11,895	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					41,146 30
365					32,471 31
366					339 32
367					23,130 33
368					3,830 34
369					20,485 35
370					0 36
371					0 37
372					0 38
373					33,953 39
	0	0	0	0	155,354
390					0 40
391					0 41
391.1					10,000 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
	0	0	0	0	10,000
	0	0	0	0	165,354

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>153,459</u></u>		<u><u>11,895</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
	0	0	0	0	<u>165,354</u>

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	10,842	Tuesday	01/18/2005	12:00	5,996	1
February	02	10,221	Wednesday	02/23/2005	08:00	5,243	2
March	03	10,181	Thursday	03/03/2005	08:00	5,660	3
April	04	9,492	Wednesday	04/13/2005	09:00	5,116	4
May	05	9,869	Monday	05/23/2005	10:00	5,209	5
June	06	13,166	Monday	06/27/2005	13:00	6,280	6
July	07	12,346	Monday	07/18/2005	13:00	6,292	7
August	08	12,851	Tuesday	08/02/2005	14:00	6,433	8
September	09	12,034	Monday	09/12/2005	14:00	5,728	9
October	10	11,111	Tuesday	10/04/2005	13:00	5,549	10
November	11	9,925	Wednesday	11/30/2005	09:00	5,325	11
December	12	10,519	Monday	12/05/2005	09:00	5,946	12
Total		132,557				68,777	

System Name COLUMBUS WATER & LIGHT

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 POWER, INC.

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	68,773	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	68,773	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	66,335	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	66,335	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,438	27
Total Energy Losses	2,438	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.5450%	29
Total Disposition of Energy	68,773	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	2,178	17,988	1
Total Sales for Residential Sales		2,178	17,988	
Commercial & Industrial				
SMALL POWER	CP-1	24	6,682	2
LARGE POWER	CP-2	13	18,688	3
INDUSTRIAL POWER	CP-3	1	13,076	4
COMMERCIAL	GS-1	358	9,146	5
CWL PUMPING	GS-1	3	384	6
Total Sales for Commercial & Industrial		399	47,976	
Public Street & Highway Lighting				
ATHLETIC LIGHTING	MS-1	1	8	7
STREET LIGHTING	MS-1	8	363	8
Total Sales for Public Street & Highway Lighting		9	371	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,586	66,335	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,308,201	240,717	1,548,918	1
0	0	1,308,201	240,717	1,548,918	
21,414	27,309	357,692	88,931	446,623	2
51,430	58,697	890,305	250,644	1,140,949	3
26,351	28,961	499,987	176,058	676,045	4
		619,096	120,453	739,549	5
		24,976	5,176	30,152	6
99,195	114,967	2,392,056	641,262	3,033,318	
		6,391	131	6,522	7
		60,174	4,235	64,409	8
0	0	66,565	4,366	70,931	
				0	9
0	0	0	0	0	
99,195	114,967	3,766,822	886,345	4,653,167	

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	WPPI				1
Point of Delivery	TOTALIZED				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69,000				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	132,557				6
Average load factor	71.0710%				7
Total Cost of Purchased Power	3,534,875				8
Average cost per kWh	0.0514				9
On-Peak Hours (if applicable)	07:00 - 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,816	3,180			12
February	2,547	2,696			13
March	2,859	2,800			14
April	2,487	2,630			15
May	2,483	2,726			16
June	3,187	3,092			17
July	2,829	3,463			18
August	3,280	3,152			19
September	2,764	2,964			20
October	2,620	2,928			21
November	2,584	2,741			22
December	2,764	3,181			23
Total kWh (000)	33,220	35,553			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							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						0
						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	Rated Unit Capacity		Total Rated	Total
				by Each Unit	kW	kVA	Plant	Maximum
				During Yr. (000's) (m)	(n)	(o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	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	Rated Unit Capacity		Total Rated	Total Maximum
		by Each Unit	kW	kVA	Plant	Continuous Plant
		During Yr. (000's) (j)	(k)	(l)	Capacity (kW) (m)	Capacity (kW) (n)
Total		0	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)	
Name of Substation	SUB #1	SUB #2	SUB #3	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	7,500	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	5,014	2,767	6,096	7
Dt and Hr of Such Maximum Demand	08/09/2005 17:00	08/09/2005 15:00	06/24/2005 09:00	8 9
Kwh Output	21,695	12,952	34,127	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	2,845	718	43,581	1
Acquired during year	104	34	2,190	2
Total	2,949	752	45,771	3
Retired during year	11			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,938	752	45,771	6
Number end of year accounted for as follows:				7
In customers' use	2,635	611	37,826	8
In utility's use	9	10	831	9
				10
Locked meters on customers' premises				11
In stock	294	131	7,114	12
Total end of year	2,938	752	45,771	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	460	232,807	1
Sodium Vapor	150	152	102,134	2
Total		612	334,941	
Ornamental				
Sodium Vapor	100	45	22,725	3
Sodium Vapor	250	4	5,064	4
Total		49	27,789	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 555 - The cost of purchased power increased significantly in 2005.

Account 580 & 558 - The utility provided more electric installations and planning services.

Account 926 - Employee insurance and retirement contributions increased in 2005.

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

If Plant in Service Retirements, Account 368, are greater than zero AND Line Transformers Retired during year on the Electric Meters & Line Transformers schedule are zero, please explain.

Line Transformers 368 - Transformer installations were removed and retired with the transformers brought back into stock. (no transformers retired/sold)
