



3014 (02-02-05)

ANNUAL REPORT

OF

Name: ELKHORN LIGHT & WATER UTILITY

Principal Office: 9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELKHORN LIGHT & WATER UTILITY

Utility Address: 9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

When was utility organized? 12/31/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY J HINSKE
Title: FINANCE DIRECTOR

Office Address:
9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 741 - 5141

Fax Number: (262) 741 - 5131

E-mail Address: mhinske@charterinternet.com

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

Name: DAVID MACCOUX
Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: Dave.Maccoux@schencksolutions.com

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

Name: CHARLES VANDYKE
Title: CHAIRMAN

Office Address:
9 S. BROAD ST
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 723 - 2910

Fax Number: (262) 741 - 5131

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: Dave.Maccoux@schencksolutions.com

Date of most recent audit report: 3/21/2006

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: ART SCHMITZ

Title: ELECTRIC SUPERVISOR

Office Address:
9 S. BROAD ST
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 723 - 2910

Fax Number: (262) 741 - 5131

E-mail Address:

Name: TERRY WETER

Title: PUBLIC WORKS DIRECTOR

Office Address:
9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121

Telephone: (262) 723 - 2910

Fax Number: (262) 741 - 5131

E-mail Address:

Name of utility commission/committee: ELKHORN L&W COMMITTEE

Names of members of utility commission/committee:

- MR JOHN KARCHER
- MR HOWIE REYNOLDS
- MR CHARLES VAN DYKE, CHAIRMAN

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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,821,530	8,124,166	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,732,889	6,441,937	2
Depreciation Expense (403)	804,099	731,837	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	528,726	568,320	5
Total Operating Expenses	10,065,714	7,742,094	
Net Operating Income	755,816	382,072	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	755,816	382,072	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	139,666	34,319	10
Miscellaneous Nonoperating Income (421)	817,358	1,085,143	11
Total Other Income	957,024	1,119,462	
Total Income	1,712,840	1,501,534	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(34,325)	(34,325)	12
Other Income Deductions (426)	152,103	129,266	13
Total Miscellaneous Income Deductions	117,778	94,941	
Income Before Interest Charges	1,595,062	1,406,593	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	333,323	274,858	14
Amortization of Debt Discount and Expense (428)	18,033	17,309	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	26	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	351,382	292,167	
Net Income	1,243,680	1,114,426	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,111,375	14,995,563	20
Balance Transferred from Income (433)	1,243,680	1,114,426	21
Miscellaneous Credits to Surplus (434)	0	72,184	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	80,791	70,798	25
Total Unappropriated Earned Surplus End of Year (216)	17,274,264	16,111,375	

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	10,821,530		10,821,530	1
Total (Acct. 400):	10,821,530	0	10,821,530	
Operation and Maintenance Expense (401-402):				
Derived	8,732,889		8,732,889	2
Total (Acct. 401-402):	8,732,889	0	8,732,889	
Depreciation Expense (403):				
Derived	804,099		804,099	3
Total (Acct. 403):	804,099	0	804,099	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	528,726		528,726	5
Total (Acct. 408):	528,726	0	528,726	
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:	755,816	0	755,816	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

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):			
INTEREST ON CASH AND INVESTMENTS	139,666	0	139,666 11
Total (Acct. 419):	139,666	0	139,666
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	440,539	440,539 12
Contributed Plant - Electric	██████████	376,819	376,819 13
NONE	0	0	0 14
Total (Acct. 421):	0	817,358	817,358
TOTAL OTHER INCOME:	139,666	817,358	957,024
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(34,325)	██████████	(34,325) 15
NONE	0	0	0 16
Total (Acct. 425):	(34,325)	0	(34,325)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	93,153	93,153 17
Depreciation Expense on Contributed Plant - Electric	██████████	58,950	58,950 18
NONE	0	0	0 19
Total (Acct. 426):	0	152,103	152,103
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(34,325)	152,103	117,778
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	333,323	██████████	333,323 20
Total (Acct. 427):	333,323	0	333,323
Amortization of Debt Discount and Expense (428):			
DEBT DISCOUNT AMORTIZATION	18,033	██████████	18,033 21
Total (Acct. 428):	18,033	0	18,033
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	26		26 24
Total (Acct. 431):	26	0	26
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	351,382	0	351,382
NET INCOME:	578,425	665,255	1,243,680
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	9,732,387	6,378,988	16,111,375 26
Total (Acct. 216):	9,732,387	6,378,988	16,111,375
Balance Transferred from Income (433):			
Derived	578,425	665,255	1,243,680 27
Total (Acct. 433):	578,425	665,255	1,243,680
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
ELECTRIC PROFIT TRANSFER	80,791	0	80,791 31
Total (Acct. 439)--Debit:	80,791	0	80,791
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	10,230,021	7,044,243	17,274,264

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,679,443	9,142,087	0	0	10,821,530	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	103	1,261			1,364	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,679,340	9,140,826	0	0	10,820,166	

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	183,970		183,970	1
Electric operating expenses	402,983		402,983	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	40,445		40,445	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	627,398	0	627,398	

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	6	1
Electric	9.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	34,433,124	33,029,618	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	10,581,120	9,709,374	2
Net Utility Plant	23,852,004	23,320,244	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	5,382,761	2,605,510	7
Total Other Property and Investments	5,382,761	2,605,510	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	730,928	621,908	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1,101,798	749,320	11
Other Accounts Receivable (143)	18,117	321,326	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	310,875	314,099	14
Materials and Supplies (150)	338,346	427,268	15
Prepayments (165)	42,712	21,062	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	2,542,776	2,454,983	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	160,432	106,248	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	160,432	106,248	
Total Assets and Other Debits	31,937,973	28,486,985	

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)	3,552,745	3,534,432	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	17,274,264	16,111,375	23
Total Proprietary Capital	20,827,009	19,645,807	
LONG-TERM DEBT			
Bonds (221)	8,510,539	5,902,195	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	382,771	382,771	26
Total Long-Term Debt	8,893,310	6,284,966	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	772,787	770,486	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	350	1,480	30
Taxes Accrued (236)	462,379	504,775	31
Interest Accrued (237)	93,483	65,462	32
Other Current and Accrued Liabilities (238)	184,412	165,259	33
Total Current and Accrued Liabilities	1,513,411	1,507,462	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	86,469	396,569	35
Other Deferred Credits (253)	617,774	652,181	36
Total Deferred Credits	704,243	1,048,750	
OPERATING RESERVES			
Property Insurance Reserve (261)			0 37
Injuries and Damages Reserve (262)			0 38
Pensions and Benefits Reserve (263)			0 39
Miscellaneous Operating Reserves (265)			0 40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	31,937,973	28,486,985	

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	17,079,549	0	0	15,950,069	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)	11,617,525	0	0	14,881,021	2
Utility Plant in Service - Contributed Plant (101.2)	5,876,060	0	0	1,931,751	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)	65,430			61,337	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	17,559,015	0	0	16,874,109	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	3,530,399	0	0	6,022,499	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	575,175	0	0	453,047	13
Total Accumulated Provision	4,105,574	0	0	6,475,546	
Net Utility Plant	13,453,441	0	0	10,398,563	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	3,303,387	5,526,268			8,829,655	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	264,341	539,758			804,099	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,393				10,393	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		19,392			19,392	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	274,734	559,150	0	0	833,884	16
Debits during year						17
Book cost of plant retired	46,342	62,919			109,261	18
Cost of removal	1,380				1,380	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	47,722	62,919	0	0	110,641	25
Balance end of year (110.1)	3,530,399	6,022,499	0	0	9,552,898	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	485,622	394,097			879,719	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	93,153	58,950			152,103	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	93,153	58,950	0	0	152,103	16
Debits during year						17
Book cost of plant retired	3,600	0			3,600	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,600	0	0	0	3,600	25
Balance end of year (110.1)	575,175	453,047	0	0	1,028,222	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			321,034		321,034	410,015	2
Total Electric Utility					321,034	410,015	

Account	Total End of Year	Amount Prior Year	
Electric utility total	321,034	410,015	1
Water utility	17,312	17,253	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	338,346	427,268	

**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)				
1996 BOND	4,234	428	24,306	1
1998 MORTGAGE REVENUE BONDS	2,409	428	8,114	2
2002 REVENUE BONDS	9,698	428	57,487	3
2005 REVENUE BONDS	1,692	428	70,525	4
Total			160,432	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,534,432	1
Changes during year (explain):		
STREET LIGHTING FINANCED BY CITY	18,313	2
Balance end of year	<u><u>3,552,745</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	09/01/1996	10/01/2016	5.31%	1,920,000	1
1998 MORTGAGE REVENUE BONDS	02/01/1998	04/01/2011	4.42%	650,000	2
2002 MORTGAGE REVENUE BONDS	09/01/2002	04/01/2015	3.50%	2,940,539	3
2005 REVENUE BONDS	06/01/2005	04/01/2025	4.25%	3,000,000	4
Total Bonds (Account 221):				8,510,539	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
NOTE FOR WATER TOWER/WALWORTH COUNTY	12/01/1994	12/01/2014	0.00%	382,771	1
Total for Account 224				382,771	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	504,775	1
Accruals:		
Charged water department expense	255,664	2
Charged electric department expense	273,062	3
Charged sewer department expense	2,516	4
Other (explain):		
NONE		5
Total Accruals and other credits	531,242	
Taxes paid during year:		
County, state and local taxes	502,562	6
Social Security taxes	49,704	7
PSC Remainder Assessment	7,342	8
Other (explain):		
gross receipts tax	14,030	9
Total payments and other debits	573,638	
Balance end of year	462,379	

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)					
ANNUAL DEBT SERVICE FEES	0	747	747	0	1
1996 REVENUE	28,010	107,230	108,824	26,416	2
2002 MRB'S	29,506	114,150	115,435	28,221	3
1998 MORTGAGE REVENUE BONDS	7,775	29,479	30,025	7,229	4
AMORTIZATION OF REFUNDING LOSS TO INTEREST		8,344	8,344	0	5
2005 REVENUE BONDS	0	73,373	41,927	31,446	6
Subtotal	65,291	333,323	305,302	93,312	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	171	26	26	171	9
Subtotal	171	26	26	171	
Total	65,462	333,349	305,328	93,483	

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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND	612,186	3
BOND REDEMPTION	442,019	4
BOND RESERVE	765,544	5
OPERATION AND MAINTENANCE	400,000	6
CONSTRUCTION FUNDS	2,954,366	7
IMPACT FEES	208,646	8
Total (Acct. 125):	5,382,761	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	175,824	10
Electric	925,974	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	1,101,798	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
DEVELOPMENT AND MISC SERVICE RECEIVABLES	18,117	16
Total (Acct. 143):	18,117	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	3,958	17
ADVANCE PROVIDED TO TAX INCREMENTAL DISTRICT NO. 3	306,917	18
Total (Acct. 145):	310,875	
Prepayments (165):		
PREPAID INSURANCE	23,092	19

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)	
Prepayments (165):		
OTHER PREPAIDS	19,620	20
Total (Acct. 165):	42,712	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	617,856	24
DEFERRED CREDIT - PUBLIC BENEFIT	(82)	25
Total (Acct. 253):	617,774	

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)	11,524,297	14,485,783	0	0	26,010,080	1	
Materials and Supplies	17,282	365,524	0	0	382,806	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (110.1)	3,416,893	5,774,383	0	0	9,191,276	4	
Customer Advances for Construction					0	5	
Regulatory Liability	323,366	311,652	0	0	635,018	6	
					0	7	
Average Net Rate Base	7,801,320	8,765,272	0	0	16,566,592		
Net Operating Income	227,147	528,669	0	0	755,816	8	
Net Operating Income as a percent of							
Average Net Rate Base	2.91%	6.03%	N/A	N/A	4.56%		

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	332,106	320,075	0	0	652,181	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	17,479	16,846	0	0	34,325	3
Other (specify):						
NONE					0	4
Balance End of Year	314,627	303,229	0	0	617,856	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

F16

The Notes Payable to Walworth County was deferred without interest until 2014. Walworth County constructed and temporarily financed the construction of a new tower.

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

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

Interest on customer deposits is reported in 231.

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

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

done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,667,767	1,431,005	1
Total Sales of Water	1,667,767	1,431,005	
Other Operating Revenues			
Forfeited Discounts (470)	4,142	3,397	2
Miscellaneous Service Revenues (471)	458	341	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,076	6,360	6
Total Other Operating Revenues	11,676	10,098	
Total Operating Revenues	1,679,443	1,441,103	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	20,607	40,024	7
Pumping Expenses (620-625)	152,166	111,870	8
Water Treatment Expenses (630-635)	224,219	216,415	9
Transmission and Distribution Expenses (640-655)	158,010	102,969	10
Customer Accounts Expenses (901-904)	29,358	27,249	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	347,931	313,430	13
Total Operation and Maintenance Expenses	932,291	811,957	
Other Operating Expenses			
Depreciation Expense (403)	264,341	238,699	14
Amortization Expense (404-407)		0	15
Taxes (408)	255,664	280,461	16
Total Other Operating Expenses	520,005	519,160	
Total Operating Expenses	1,452,296	1,331,117	
NET OPERATING INCOME	227,147	109,986	

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	7	5	613	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	7	5	613	
Metered Sales to General Customers (461)				
Residential	3,011	151,671	730,476	4
Commercial	450	83,267	328,376	5
Industrial	26	34,617	94,685	6
Total Metered Sales to General Customers (461)	3,487	269,555	1,153,537	
Private Fire Protection Service (462)	39		31,030	7
Public Fire Protection Service (463)	3,520		370,368	8
Other Sales to Public Authorities (464)	57	33,221	112,219	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,110	302,781	1,667,767	

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)	370,368	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)	370,368	
Forfeited Discounts (470):		
Customer late payment charges	4,142	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,142	
Miscellaneous Service Revenues (471):		
OTHER CHARGES	458	7
Total Miscellaneous Service Revenues (471)	458	
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	6,778	10
Other (specify): RECONNECTION AND OTHER CHARGES	298	11
Total Other Water Revenues (474)	7,076	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	6,586	600	3
Maintenance of Water Source Plant (605)	14,021	39,424	4
Total Source of Supply Expenses	20,607	40,024	
PUMPING EXPENSES			
Operation Labor (620)	9,165	9,943	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	118,316	83,190	7
Operation Supplies and Expenses (623)	2,161	553	8
Maintenance of Pumping Plant (625)	22,524	18,184	9
Total Pumping Expenses	152,166	111,870	
WATER TREATMENT EXPENSES			
Operation Labor (630)	67,098	60,606	10
Chemicals (631)	64,537	72,385	11
Operation Supplies and Expenses (632)	59,213	43,147	12
Maintenance of Water Treatment Plant (635)	33,371	40,277	13
Total Water Treatment Expenses	224,219	216,415	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	27,248	24,502	14
Operation Supplies and Expenses (641)	16,303	10,225	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,367	0	16
Maintenance of Mains (651)	91,761	54,611	17
Maintenance of Services (652)	5,580	4,377	18
Maintenance of Meters (653)	7,404	7,279	19
Maintenance of Hydrants (654)	6,347	1,975	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	158,010	102,969	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,610	6,516	22
Accounting and Collecting Labor (902)	13,375	12,443	23
Supplies and Expenses (903)	9,270	8,090	24
Uncollectible Accounts (904)	103	200	25
Total Customer Accounts Expenses	29,358	27,249	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	55,299	49,012	27
Office Supplies and Expenses (921)	10,404	4,722	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	62,799	91,186	30
Property Insurance (924)	6,168	5,959	31
Injuries and Damages (925)	21,394	10,375	32
Employee Pensions and Benefits (926)	153,168	118,874	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	16,351	13,101	35
Transportation Expenses (933)	22,348	20,201	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	347,931	313,430	
Total Operation and Maintenance Expenses	932,291	811,957	

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		237,484	262,661	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,516	2,722	2
Net property tax equivalent		234,968	259,939	
Social Security		17,759	17,019	3
PSC Remainder Assessment		2,937	3,503	4
Other (specify): NONE			0	5
Total tax expense		255,664	280,461	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193733				3
County tax rate	mills		4.434494				4
Local tax rate	mills		5.907640				5
School tax rate	mills		7.782823				6
Voc. school tax rate	mills		1.373571				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.692261				10
Less: state credit	mills		0.939584				11
Net tax rate	mills		18.752677				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.907640				14
Combined School Tax Rate	mills		9.156394				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.064034				17
Total Tax Rate	mills		19.692261				18
Ratio of Local and School Tax to Total	dec.		0.764972				19
Total tax net of state credit	mills		18.752677				20
Net Local and School Tax Rate	mills		14.345278				21
Utility Plant, Jan. 1	\$	17,079,549	17,079,549				22
Materials & Supplies	\$	17,253	17,253				23
Subtotal	\$	17,096,802	17,096,802				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	17,096,802	17,096,802				26
Assessment Ratio	dec.		0.968302				27
Assessed Value	\$	16,554,868	16,554,868				28
Net Local & School Rate	mills		14.345278				29
Tax Equiv. Computed for Current Year	\$	237,484	237,484				30
Tax Equivalent per 1994 PSC Report	\$	132,350					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	237,484					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,974		4
Structures and Improvements (311)	2,824		5
Collecting and Impounding Reservoirs (312)	1,400		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	521,732		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	75,349		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	603,279	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	31,789		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	256,193	79,455	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	310,449		20
Total Pumping Plant	598,431	79,455	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,296,742		22
Water Treatment Equipment (332)	1,059,599		23
Total Water Treatment Plant	2,356,341	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,974	4
Structures and Improvements (311)			2,824	5
Collecting and Impounding Reservoirs (312)			1,400	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			521,732	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			75,349	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	603,279	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			31,789	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	22,000		313,648	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			310,449	20
Total Pumping Plant	22,000	0	655,886	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,296,742	22
Water Treatment Equipment (332)			1,059,599	23
Total Water Treatment Plant	0	0	2,356,341	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,509		24
Structures and Improvements (341)	4,318		25
Distribution Reservoirs and Standpipes (342)	888,711		26
Transmission and Distribution Mains (343)	5,025,329		27
Fire Mains (344)	0		28
Services (345)	765,186	37,273	29
Meters (346)	362,248	43,161	30
Hydrants (348)	566,618	13,215	31
Other Transmission and Distribution Plant (349)	31,993		32
Total Transmission and Distribution Plant	7,650,912	93,649	
GENERAL PLANT			
Land and Land Rights (389)	462		33
Structures and Improvements (390)	4,872		34
Office Furniture and Equipment (391)	45,360		35
Computer Equipment (391.1)	39,896	16,746	36
Transportation Equipment (392)	56,900	42,948	37
Stores Equipment (393)	1,462		38
Tools, Shop and Garage Equipment (394)	8,911		39
Laboratory Equipment (395)	9,709		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	50,779		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,755		44
Other Tangible Property (399)	0		45
Total General Plant	222,106	59,694	
Total utility plant in service directly assignable	11,431,069	232,798	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,431,069	232,798	

**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)			6,509 24
Structures and Improvements (341)			4,318 25
Distribution Reservoirs and Standpipes (342)			888,711 26
Transmission and Distribution Mains (343)			5,025,329 27
Fire Mains (344)			0 28
Services (345)	2,400		800,059 29
Meters (346)	11,842		393,567 30
Hydrants (348)	600		579,233 31
Other Transmission and Distribution Plant (349)			31,993 32
Total Transmission and Distribution Plant	14,842	0	7,729,719
GENERAL PLANT			
Land and Land Rights (389)			462 33
Structures and Improvements (390)			4,872 34
Office Furniture and Equipment (391)			45,360 35
Computer Equipment (391.1)			56,642 36
Transportation Equipment (392)	9,500		90,348 37
Stores Equipment (393)			1,462 38
Tools, Shop and Garage Equipment (394)			8,911 39
Laboratory Equipment (395)			9,709 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			50,779 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,755 44
Other Tangible Property (399)			0 45
Total General Plant	9,500	0	272,300
Total utility plant in service directly assignable	46,342	0	11,617,525
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	46,342	0	11,617,525

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,285,579	178,810	27
Fire Mains (344)	0		28
Services (345)	811,535	14,520	29
Meters (346)	0		30
Hydrants (348)	551,366	37,850	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,648,480	231,180	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	5,648,480	231,180	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,648,480	231,180	

**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)			4,464,389 27
Fire Mains (344)			0 28
Services (345)	2,400		823,655 29
Meters (346)			0 30
Hydrants (348)	1,200		588,016 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,600	0	5,876,060
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	3,600	0	5,876,060
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,600	0	5,876,060

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			36,833	36,833	1
February			32,312	32,312	2
March			28,933	28,933	3
April			29,883	29,883	4
May			32,150	32,150	5
June			41,366	41,366	6
July			38,462	38,462	7
August			37,485	37,485	8
September			35,040	35,040	9
October			31,158	31,158	10
November			31,816	31,816	11
December			33,376	33,376	12
Total annual pumpage	0	0	408,814	408,814	
Less: Water sold				302,781	13
Volume pumped but not sold				106,033	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				37,527	16
Volume related to equipment/system malfunction				10,154	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				47,681	19
Volume pumped but unaccounted for				58,352	20
Percent of water lost				14%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,932	24
Date of maximum: 6/24/2005					25
Cause of maximum:					26
Summer Usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				744	27
Date of minimum: 3/28/2005					28
Total KWH used for pumping for the year				1,943,458	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
S.CHURCH & W. CENTRALIA, COE	#4	1,648	12	8	Yes	1
REAR LOT OF SLD WH, CENTRALIA	#5	1,500	12	5	Yes	2
SUNSET PARK	#6	1,500	16	10	Yes	3
W3960 HWY NN, CO. LOT	#7	1,865	16	9	Yes	4

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	#4	#5	#6	1
Location	#4	#5	#6	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	CENTRI-LIFT	B & J	5
Year Installed	1998	2005	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	720	550	1,030	8
Pump Motor or Standby Engine Mfr	B2J	CENTRI-LIFT	B & J	9 10
Year Installed	1998	2005	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7			14
Location	3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	B & J			18
Year Installed	1996			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	B & J			22 23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	150			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	TOWER B	TOWER C	TOWER D	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1971	1980	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	122	134	140	6
Total capacity in gallons (actual)	200,000	500,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.4000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	16,895	0	0	0	16,895	1	
P	D	4.000	109	0	0	0	109	2	
A	D	6.000	195	0	0	0	195	3	
M	D	6.000	47,199	0	0	0	47,199	4	
P	D	6.000	3,953	0	0	0	3,953	5	
M	D	8.000	40,005	0	0	0	40,005	6	
M	S	8.000	3,197	0	0	0	3,197	7	
P	D	8.000	74,962	3,590	0	0	78,552	8	
M	D	10.000	9,378	0	0	0	9,378	9	
M	S	10.000	2,375	0	0	0	2,375	10	
M	T	10.000	1,900	0	0	0	1,900	11	
P	D	10.000	9,639	0	0	0	9,639	12	
M	D	12.000	1,642	0	0	0	1,642	13	
M	S	12.000	832	0	0	0	832	14	
P	D	12.000	77,180	828	0	0	78,008	15	
M	D	16.000	14,833	0	0	0	14,833	16	
P	D	16.000	91	0	0	0	91	17	
Total Within Municipality			304,385	4,418	0	0	308,803		
M	T	4.000	846	0	0	0	846	18	
P	D	4.000	45	0	0	0	45	19	
M	D	6.000	4,540	0	0	0	4,540	20	
M	T	6.000	1,019	0	0	0	1,019	21	
M	D	8.000	2,355	0	0	0	2,355	22	
P	D	8.000	2,505	0	0	0	2,505	23	
P	D	12.000	10,894	0	0	0	10,894	24	
P	T	12.000	2,591	0	0	0	2,591	25	
Total Outside of Municipality			24,795	0	0	0	24,795		
Total Utility			329,180	4,418	0	0	333,598		

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	0.500	314	0	0	0	314		1
M	0.750	791	0	0	0	791		2
L	0.750	20	0	0	0	20		3
M	1.000	1,356	24	12	0	1,368		4
P	1.000	2	0	0	0	2		5
M	1.250	146	0	0	0	146		6
P	1.500	1	0	0	0	1		7
M	1.500	61	0	0	0	61		8
M	1.750	2	0	0	0	2		9
P	2.000	20	0	0	0	20		10
M	2.000	92	0	0	0	92		11
P	4.000	1	0	0	0	1		12
M	4.000	13	0	0	0	13		13
M	6.000	9	0	0	0	9		14
M	8.000	2	0	0	0	2		15
P	8.000	6	0	0	0	6		16
Total Utility		2,836	24	12	0	2,848	0	

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	3,212	386	156	0	3,442	696	1
0.750	63	7	2	0	68	9	2
1.000	84	12	7	0	89	23	3
1.500	70	0	6	0	64	7	4
2.000	40	6	4	0	42	10	5
3.000	12	0	0	0	12	0	6
4.000	6	1	1	0	6	2	7
6.000	2	0	0	0	2	2	8
Total:	3,489	412	176	0	3,725	749	

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	3,081	273	5	14	0	69	3,442	1
0.750	15	40	3	4	0	6	68	2
1.000	0	70	7	4	0	8	89	3
1.500	0	38	8	8	0	10	64	4
2.000	0	14	10	13	0	5	42	5
3.000	0	4	2	5	0	1	12	6
4.000	0	2	0	4	0	0	6	7
6.000	0	0	0	2	0	0	2	8
Total:	3,096	441	35	54	0	99	3,725	

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	38			(19)	19	1
Within Municipality	537	13	3	19	566	2
Total Fire Hydrants	575	13	3	0	585	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	130
Number of distribution system valves end of year:	335
Number of distribution valves operated during year:	190

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

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

The Coty upgraded its computer system in 2005 and redesigned their expense accounts resulting in some expense classification variance.

Account 602 - Operation Supplies and Expenses - Supplies were included in 605 in the prior year.

Account 605 - Maintenance of Water Source Plant - The Utility incurred costs in 2004 in investigating and rehabing well no. 5.

Account 622 - Fuel or Power Purchased for Pumping - Due primarily to increase in electric rates charged by electric department.

Account 632/635 - Classification of supply purchases from prior year.

Account 651 - Additional main repairs incurred in 2005. Contracted services increased \$22,285 with salaries up \$8,400.

Account 923 - Outside Services - The utility incurred higher engineering costs in 2004 related to water compliance issues, including a water system vulnerability study and WDNR compliance order.

Account 925 - Increase in liability insurance premiums from self-insurance program.

Account 926 - Employee pensions and benefits - higher health insurance costs incurred in 2005.

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

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

Account 391.1 - Computer Equipment - Computer system upgrades in 2005.

Account 392 - Transportation equipment - purchase of two trucks.

Water Mains (Page W-17)

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

Main additions were financed by developers and contributed to the City.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

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

12 services were financed by developers while 12 service replacements were financed by the utility.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

This information is not available at this time.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The utility intends to operate each hydrant and valve at least once every two years.

Explain all reported Adjustments.

W20 Adjustments

The city annexed land that had 19 fire hydrants, thus they are now within the municipalities limits.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	9,087,853	6,633,308	1
Total Sales of Electricity	9,087,853	6,633,308	
Other Operating Revenues			
Forfeited Discounts (450)	16,402	11,550	2
Miscellaneous Service Revenues (451)	21,450	27,566	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	15,113	8,625	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,269	2,014	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	54,234	49,755	
Total Operating Revenues	9,142,087	6,683,063	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	6,905,646	4,808,934	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	226,641	310,316	11
Customer Accounts Expenses (901-904)	89,009	59,193	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	579,302	451,537	14
Total Operation and Maintenance Expenses	7,800,598	5,629,980	
Other Expenses			
Depreciation Expense (403)	539,758	493,138	15
Amortization Expense (404-407)		0	16
Taxes (408)	273,062	287,859	17
Total Other Expenses	812,820	780,997	
Total Operating Expenses	8,613,418	6,410,977	
NET OPERATING INCOME	528,669	272,086	

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	16,402	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	16,402	
Miscellaneous Service Revenues (451):		
RECONNECTION FEES	3,241	3
ACCOUNT CHANGE FEES	12,537	4
CONTRACT AND SERVICE CHARGES	5,672	5
Total Miscellaneous Service Revenues (451)	21,450	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	15,113	7
Total Rent from Electric Property (454)	15,113	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER	1,269	9
Total Other Electric Revenues (456)	1,269	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	6,905,646	4,808,934	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	6,905,646	4,808,934	
Total Power Production Expenses	6,905,646	4,808,934	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	400	452	20
Line and Station Labor (561)	413	168	21
Line and Station Supplies and Expenses (562)	22,698	22,851	22
Street Lighting and Signal System Expenses (565)	234	0	23
Meter Expenses (566)	3,143	0	24
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	11,302	0	26
Maintenance of Structures and Equipment (571)	0	163,672	27
Maintenance of Lines (572)	151,925	58,545	28
Maintenance of Line Transformers (573)	6,952	8,525	29
Maintenance of Street Lighting and Signal Systems (574)	2,839	17,288	30
Maintenance of Meters (575)	13,333	14,136	31
Maintenance of Miscellaneous Distribution Plant (576)	13,402	24,679	32
Total Distribution Expenses	226,641	310,316	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	18,635	16,114	33
Accounting and Collecting Labor (902)	37,429	34,410	34
Supplies and Expenses (903)	31,684	19,796	35
Uncollectible Accounts (904)	1,261	(11,127)	36
Total Customer Accounts Expenses	89,009	59,193	
SALES EXPENSES			
Sales Expenses (910)	0	0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	178,897	113,949	38
Office Supplies and Expenses (921)	57,272	72,828	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	26,764	10,833	41
Property Insurance (924)	6,297	6,084	42
Injuries and Damages (925)	37,219	21,522	43
Employee Pensions and Benefits (926)	226,921	171,689	44
Regulatory Commission Expenses (928)	1,418	0	45
Miscellaneous General Expenses (930)	9,630	0	46
Transportation Expenses (933)	34,884	54,632	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	579,302	451,537	
Total Operation and Maintenance Expenses	7,800,598	5,629,980	

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		222,682	239,901	1
Social Security		31,945	27,204	2
Wisconsin Gross Receipts Tax		14,030	15,499	3
PSC Remainder Assessment		4,405	5,255	4
Other (specify): NONE			0	5
Total tax expense		<u>273,062</u>	<u>287,859</u>	

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			Walworth				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.193733				2
County tax rate	mills		4.434494				3
Local tax rate	mills		5.907640				4
School tax rate	mills		7.782823				5
Voc. school tax rate	mills		1.373571				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		19.692261				9
Less: state credit	mills		0.939584				10
Net tax rate	mills		18.752677				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		5.907640				12
Combined School Tax Rate	mills		9.156394				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		15.064034				15
Total Tax Rate	mills		19.692261				16
Ratio of Local and School Tax to Total	dec.		0.764972				17
Total tax net of state credit	mills		18.752677				18
Net Local and School Tax Rate	mills		14.345278				19
Utility Plant, Jan. 1	\$	15,950,069	15,950,069				20
Materials & Supplies	\$	410,015	410,015				21
Subtotal	\$	16,360,084	16,360,084				22
Less: Plant Outside Limits	\$	328,877	328,877				23
Taxable Assets	\$	16,031,207	16,031,207				24
Assessment Ratio	dec.		0.968302				25
Assessed Value	\$	15,523,050	15,523,050				26
Net Local & School Rate	mills		14.345278				27
Tax Equiv. Computed for Current Year	\$	222,682	222,682				28
Tax Equivalent per 1994 PSC Report	\$	141,452					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	222,682					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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,719		34
Structures and Improvements (361)	59,033		35
Station Equipment (362)	2,600,820		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	605,880	2,110	38
Overhead Conductors and Devices (365)	1,215,874	152,075	39
Underground Conduit (366)	8,952		40
Underground Conductors and Devices (367)	2,664,557	499,380	41
Line Transformers (368)	2,082,700	83,626	42
Services (369)	1,374,934	7,625	43
Meters (370)	369,754	8,999	44
Installations on Customers' Premises (371)	96,473		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	975,669	66,088	47
Total Distribution Plant	12,056,365	819,903	
GENERAL PLANT			
Land and Land Rights (389)	2,185		48
Structures and Improvements (390)	838,855		49
Office Furniture and Equipment (391)	135,431		50
Computer Equipment (391.1)	28,852	33,492	51
Transportation Equipment (392)	481,775		52
Stores Equipment (393)	5,189		53
Tools, Shop and Garage Equipment (394)	46,569		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)			1,719 34
Structures and Improvements (361)			59,033 35
Station Equipment (362)			2,600,820 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			607,990 38
Overhead Conductors and Devices (365)			1,367,949 39
Underground Conduit (366)			8,952 40
Underground Conductors and Devices (367)			3,163,937 41
Line Transformers (368)	59,419		2,106,907 42
Services (369)			1,382,559 43
Meters (370)	3,500		375,253 44
Installations on Customers' Premises (371)			96,473 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			1,041,757 47
Total Distribution Plant	62,919	0	12,813,349
GENERAL PLANT			
Land and Land Rights (389)			2,185 48
Structures and Improvements (390)			838,855 49
Office Furniture and Equipment (391)			135,431 50
Computer Equipment (391.1)			62,344 51
Transportation Equipment (392)			481,775 52
Stores Equipment (393)			5,189 53
Tools, Shop and Garage Equipment (394)			46,569 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	30,774		55
Power Operated Equipment (396)	401,501		56
Communication Equipment (397)	36,145		57
Miscellaneous Equipment (398)	26,904		58
Other Tangible Property (399)	0		59
Total General Plant	2,034,180	33,492	
Total utility plant in service directly assignable	14,090,545	853,395	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	14,090,545	853,395	

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)			30,774 55
Power Operated Equipment (396)			401,501 56
Communication Equipment (397)			36,145 57
Miscellaneous Equipment (398)			26,904 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	2,067,672
Total utility plant in service directly assignable	62,919	0	14,881,021
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	62,919	0	14,881,021

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	145,483		38
Overhead Conductors and Devices (365)	321,690		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,020,334	276,816	41
Line Transformers (368)	22,029	7,890	42
Services (369)	45,396	92,113	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	1,554,932	376,819	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			145,483 38
Overhead Conductors and Devices (365)			321,690 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			1,297,150 41
Line Transformers (368)			29,919 42
Services (369)			137,509 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	1,931,751
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	1,554,932	376,819	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	1,554,932	376,819	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,931,751
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,931,751

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)	9			(3)	6	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)	25	2		3	30	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)	9				9	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	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	19,310	Monday	01/17/2005	10:00	10,302	1
February	02	18,619	Monday	02/28/2005	11:00	8,873	2
March	03	18,554	Tuesday	03/08/2005	11:00	9,612	3
April	04	18,993	Monday	04/18/2005	14:00	8,507	4
May	05	19,105	Monday	05/09/2005	14:00	9,362	5
June	06	25,884	Monday	06/27/2005	14:00	11,418	6
July	07	25,430	Monday	07/25/2005	12:00	11,010	7
August	08	26,848	Tuesday	08/09/2005	14:00	12,455	8
September	09	25,070	Tuesday	09/13/2005	15:00	10,486	9
October	10	23,522	Tuesday	10/04/2005	14:00	9,327	10
November	11	18,525	Wednesday	11/16/2005	12:00	9,032	11
December	12	19,324	Monday	12/19/2005	12:00	9,750	12
Total		259,184				120,134	

System Name ELKHORN

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

Type of Reading	Supplier
15 minutes integrated	ALLIANT ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	120,134	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	120,134	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	112,091	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	161	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	161	22
Total Sold and Used	112,252	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	7,882	25
Total Energy Losses	7,882	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.5610%	27
Total Disposition of Energy	120,134	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL SERVICE	RG-1		30,286	1
Total Sales for Residential Sales		0	30,286	
Commercial & Industrial				
GENERAL SERVICE	CG-1		24,137	2
SMALL POWER SERVICE	CP-1		10,648	3
LARGE POWER SERVICE	CP-2		45,535	4
INTERDEPARTMENTAL SERVICE	MS-2		731	5
Total Sales for Commercial & Industrial		0	81,051	
Public Street & Highway Lighting				
STREET AND AREA LIGHTING	MS-1		754	6
Total Sales for Public Street & Highway Lighting		0	754	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		0	112,091	

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)	
		1,876,048	587,727	2,463,775	1
0	0	1,876,048	587,727	2,463,775	
		1,524,590	460,588	1,985,178	2
35,635		627,401	200,663	828,064	3
139,390	154,728	2,734,078	951,617	3,685,695	4
		25,735	10,678	36,413	5
175,025	154,728	4,911,804	1,623,546	6,535,350	
		75,572	13,156	88,728	6
0	0	75,572	13,156	88,728	
				0	7
0	0	0	0	0	
175,025	154,728	6,863,424	2,224,429	9,087,853	

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	W P & L/ALLAINT				1
Point of Delivery	SO. LINCLON				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138 KV				4
Point of Metering	ELKHORN				5
Total of 12 Monthly Maximum Demands -- kW	259,184				6
Average load factor	63.4943%				7
Total Cost of Purchased Power	6,905,646				8
Average cost per kWh	0.0575				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,987	5,315			12
February	4,470	4,403			13
March	5,004	4,608			14
April	4,441	4,066			15
May	4,555	4,807			16
June	6,059	5,359			17
July	5,444	5,566			18
August	6,359	6,096			19
September	5,288	5,198			20
October	4,608	4,719			21
November	4,542	4,490			22
December	4,780	4,970			23
Total kWh (000)	60,537	59,597			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							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Centralia	Fairground	Lincoln St	Voss Road		1
Voltage--High Side	25	25	138	138		2
Voltage--Low Side	4	4	25	25		3
Num. Main Transformers in Operation	2	2	2	1		4
Total Capacity of Transformers in kVA	7,500	7,500	50,000	25,000		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW			23,956	3,510		7
Dt and Hr of Such Maximum Demand			08/09/2005 14:00	06/25/2005 16:00		8 9
Kwh Output						10 11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						12 13
Voltage--High Side						14
Voltage--Low Side						15
Num. of Main Transformers in Operation						16
Total Capacity of Transformers in kVA						17
Number of Spare Transformers on Hand						18
15-Minute Maximum Demand in kW						19
Dt and Hr of Such Maximum Demand						20 21 22
Kwh Output						23 24 25 26

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						27 28
Voltage--High Side						29
Voltage--Low Side						30
Num. of Main Transformers in Operation						31
Capacity of Transformers in kVA						32
Number of Spare Transformers on Hand						33
15-Minute Maximum Demand in kW						34
Dt and Hr of Such Maximum Demand						35 36 37
Kwh Output						38 39 40

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	4,539	1,315	128,224	1
Acquired during year	192	76	1,900	2
Total	4,731	1,391	130,124	3
Retired during year	58	17	610	4
Sales, transfers or adjustments increase (decrease)	(43)	(67)	(2,956)	5
Number end of year	4,630	1,307	126,558	6
Number end of year accounted for as follows:				7
In customers' use	4,519	960	96,520	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	111	347	30,038	12
Total end of year	4,630	1,307	126,558	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	37	28,620	1
Mercury Vapor	250	1	1,100	2
Mercury Vapor	400	16	28,300	3
Mercury Vapor	1,000	10	44,210	4
Sodium Vapor	100	155	68,530	5
Sodium Vapor	150	88	58,360	6
Sodium Vapor	250	284	313,900	7
Sodium Vapor	400	87	153,850	8
Total		678	696,870	
Ornamental				
Sodium Vapor	150	94	62,340	9
Total		94	62,340	
Other				
NONE		0		10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

The utility updated their account structure resulting in some reclassifications of account postings from the prior year.

Account 369 - Miscellaneous distribution expenses - Account 369 created in 2005 as part of new software system and consists primarily of salaries.

Account 571/572 - Classification of expense accounts changed. In addition, approximately \$20,000 of labor capitalized as part of the 2005 work orders from this cost center.

Account 574 - Maintenance of Street Lighting and Signal Systems - Approximately \$20,000 of labor capitalized in 2005 as part of 2005 work orders.

Account 903 - Supplies and expenses - increased postage and printing, due, in part to new rate increase information and allocation between 903 and 921.

Account 904 - Uncollectible Accounts - Recovery of bad debt in 2004.

Account 920 - Administrative and General Salaries - Additional assistant hired in 2005 and labor allocation changes with new account structure.

Account 921 - Office Supplies and Expenses - See account 903.

Account 923 - Outside Services Employed - Costs related to electric rate application.

Account 925 - Injuries and Damages - Additional costs allocated by City self-insurance program for liability coverage.

Account 926 - Increased health insurance premiums incurred in 2005.

Account 930 - Costs for development of web site.

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

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

Account 373 - Street Lighting and Signal Systems - Additions consist of street lighting installed as part of new subdivisions and also street lighting financed by the City for the pool.

Account 368 - Line Transformers - The utility purchased transformers for new development, in-stock and to replace disposed of transformers.

Account 365 - Overhead Conductors and Devices - The utility completed a conversion project in 2005.

Account 367 - Underground Conductors and Devices - The utility completed a conversion project in 2005 and also extended services.

ELECTRIC OPERATING SECTION FOOTNOTES

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

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

Account 368 - The utility sold and disposed of a number of transformers during 2005 as indicated in the statistical section of this report.

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

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

Account 367 and 369 - The utility completed development projects and installed numerous services in 2005 which were financed by developers or customers.

Substation Equipment (Page E-23)

General footnotes

Centralia substation is fed out of Lincoln St substation, similarly Fairgrounds substation is fed out of Voss Road, therefore the "15-min Maximum Demand in KW", "DT and HR of Such Max Demand" and "KWH output" are not available for both substations.
