



3013 (02-02-05)

ANNUAL REPORT

OF

Name: LAKE MILLS LIGHT & WATER

Principal Office: 307 N. CP AVENUE
LAKE MILLS, WI 53551-0000

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKE MILLS LIGHT & WATER

Utility Address: 307 N. CP AVENUE
LAKE MILLS, WI 53551-0000

When was utility organized? 12/31/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR STEVEN WILKE

Title: CITY MANAGER

Office Address:

200D WATER STREET
LAKE MILLS, WI 53551

Telephone: (920) 648 - 2344

Fax Number: (920) 648 - 2347

E-mail Address: NONE

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

Name: CHARLES N KRUEGER, CPA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128 EXT 112

Fax Number: (920) 684 - 3709

E-mail Address: ckrueger@habco.com

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

Name: MARK PICKHARD

Title: CHAIRMAN

Office Address:

392 BREWSTER STREET
LAKE MILLS, WI 53551

Telephone: (920) 648 - 8189

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP
1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128

Fax Number: (920) 684 - 3709 EXT

E-mail Address:

Date of most recent audit report: 3/15/2006

Period covered by most recent audit: JANUARY 1, 2005 TO DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR TED A WHITCOMB

Title: UTILITY SUPERINTENDENT

Office Address:

307 N. CP AVENUE
LAKE MILLS, WI 53551

Telephone: (920) 648 - 4026

Fax Number: (920) 648 - 8649

E-mail Address: twhitcomb@WPPIsys.org

Name of utility commission/committee: NONE

Names of members of utility commission/committee:

- MR DOUGLAS FRITSCH, CHAIRMAN
- MR JOE JANCZY, MEMBER
- MR PATRICK KORDUS, MEMBER/COUNCIL REP
- MR RONALD NIEDFELDT, TOWNSHIP MEMBER
- MR MARK PICKHARD, MEMBER
- MR TODD TEMPERLY, MEMBER
- MR MORRIS WICKLIFFE, MEMBER
- MRS ROBIN WOLFF, MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,792,698	4,949,980	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,796,405	4,019,197	2
Depreciation Expense (403)	242,843	251,743	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	245,046	258,219	5
Total Operating Expenses	5,284,294	4,529,159	
Net Operating Income	508,404	420,821	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	508,404	420,821	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,288	7	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	55,996	35,905	10
Miscellaneous Nonoperating Income (421)	380,094	560,051	11
Total Other Income	438,378	595,963	
Total Income	946,782	1,016,784	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(29,349)	(29,349)	12
Other Income Deductions (426)	85,427	73,889	13
Total Miscellaneous Income Deductions	56,078	44,540	
Income Before Interest Charges	890,704	972,244	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	94,681	105,331	14
Amortization of Debt Discount and Expense (428)	3,330	3,883	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	10,284	13,105	17
Other Interest Expense (431)	381	388	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	108,676	122,707	
Net Income	782,028	849,537	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,506,826	5,659,101	20
Balance Transferred from Income (433)	782,028	849,537	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	51,570	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	1,816	1,812	25
Total Unappropriated Earned Surplus End of Year (216)	7,235,468	6,506,826	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	5,792,698		5,792,698	1
Total (Acct. 400):	5,792,698	0	5,792,698	
Operation and Maintenance Expense (401-402):				
Derived	4,796,405		4,796,405	2
Total (Acct. 401-402):	4,796,405	0	4,796,405	
Depreciation Expense (403):				
Derived	242,843		242,843	3
Total (Acct. 403):	242,843	0	242,843	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	245,046		245,046	5
Total (Acct. 408):	245,046	0	245,046	
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:	508,404	0	508,404	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	2,288		2,288	8
Total (Acct. 415-416):	2,288	0	2,288	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
ELECTRIC INTEREST INCOME	34,005	0	34,005	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
WATER INTEREST INCOME	21,991	0	21,991 12
Total (Acct. 419):	55,996	0	55,996
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	211,997	211,997 13
Contributed Plant - Electric	[REDACTED]	168,097	168,097 14
NONE	0	0	0 15
Total (Acct. 421):	0	380,094	380,094
TOTAL OTHER INCOME:	58,284	380,094	438,378

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(29,349)	[REDACTED]	(29,349) 16
NONE	0	0	0 17
Total (Acct. 425):	(29,349)	0	(29,349)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	48,618	48,618 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	36,809	36,809 19
NONE	0	0	0 20
Total (Acct. 426):	0	85,427	85,427
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(29,349)	85,427	56,078

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	94,681	[REDACTED]	94,681 21
Total (Acct. 427):	94,681	0	94,681
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT-WATER	2,749	[REDACTED]	2,749 22
AMORTIZATION OF DEBT DISCOUNT-ELECTRIC	581	[REDACTED]	581 23
Total (Acct. 428):	3,330	0	3,330
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 24
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	10,284		10,284 25
Total (Acct. 430):	10,284	0	10,284
Other Interest Expense (431):			
Derived	381		381 26
Total (Acct. 431):	381	0	381
Interest Charged to Construction--Cr. (432):			
NONE	0		0 27
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	108,676	0	108,676
NET INCOME:	487,361	294,667	782,028
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,897,116	609,710	6,506,826 28
Total (Acct. 216):	5,897,116	609,710	6,506,826
Balance Transferred from Income (433):			
Derived	487,361	294,667	782,028 29
Total (Acct. 433):	487,361	294,667	782,028
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 30
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
TRANSFER TO CITY	51,570	0	51,570 31
Total (Acct. 435)--Debit:	51,570	0	51,570
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
APPROPRIATIONS TO MUNICIPALITY	1,816	0	1,816 33
Total (Acct. 439)--Debit:	1,816	0	1,816
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,331,091	904,377	7,235,468

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		4,273			4,273	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		525			525	3
Materials		1,460			1,460	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	1,985	0	0	1,985	
Net income (or loss)	0	2,288	0	0	2,288	

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	669,248	5,123,450	0	0	5,792,698	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			46		46	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	669,248	5,123,404	0	0	5,792,652	

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	140,141	731	140,872	1
Electric operating expenses	242,964	3,938	246,902	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	10,920		10,920	8
Electric utility plant accounts	98,581		98,581	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	4,669	(4,669)	0	18
All other accounts			0	19
Total Payroll	497,275	0	497,275	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	4	1
Electric	7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	12,575,794	12,096,132	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,502,801	5,104,256	2
Net Utility Plant	7,072,993	6,991,876	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,072,993	6,991,876	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	128,461	126,794	8
Special Funds (125-128)	1,296,077	1,293,244	9
Total Other Property and Investments	1,424,538	1,420,038	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	337,470	77,105	10
Special Deposits (132-134)	1,239,736	1,088,144	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	395,144	468,276	15
Other Accounts Receivable (143)	61,881	16,697	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	111,908	37,501	18
Materials and Supplies (151-163)	204,892	193,007	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,351,031	1,880,730	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,077	12,407	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	9,077	12,407	
Total Assets and Other Debits	10,857,639	10,305,051	

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)	266,573	237,223	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,235,468	6,506,826	28
Total Proprietary Capital	7,502,041	6,744,049	
LONG-TERM DEBT			
Bonds (221-222)	1,825,000	2,075,000	29
Advances from Municipality (223)	220,275	269,775	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,045,275	2,344,775	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	379,162	304,372	33
Payables to Municipality (233)	93,347	68,386	34
Customer Deposits (235)	4,664	4,364	35
Taxes Accrued (236)	(7,032)	(1,380)	36
Interest Accrued (237)	27,548	30,466	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	11,360	7,745	40
Miscellaneous Current and Accrued Liabilities (242)	96,737	89,686	41
Total Current and Accrued Liabilities	605,786	503,639	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	704,537	712,588	44
Total Deferred Credits	704,537	712,588	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,857,639	10,305,051	

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	5,728,015	0	0	6,368,117	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)	3,273,394	0	0	5,538,924	2
Utility Plant in Service - Contributed Plant (101.2)	2,492,875	0	0	1,126,129	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)	85,385			59,087	9
Total Utility Plant	5,851,654	0	0	6,724,140	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,141,228	0	0	3,539,507	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	352,933	0	0	469,133	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	1,494,161	0	0	4,008,640	
Net Utility Plant	4,357,493	0	0	2,715,500	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,086,513	3,306,542			4,393,055	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	70,495	172,348			242,843	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,647				9,647	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
TRANSPORTATION		60,870			60,870	12
PRIOR PERIOD ADJUSTMENT	1,933	2,335			4,268	13
					0	14
					0	15
Total credits	82,075	235,553	0	0	317,628	16
Debits during year						17
Book cost of plant retired	1,922	2,587			4,509	18
Cost of removal	0	0			0	19
Other debits (specify):						20
RECLASSIFICATION TO CONTRIBL	25,440				25,440	
					0	
					0	23
					0	24
Total debits	27,362	2,587	0	0	29,949	25
Balance end of year (111.1)	1,141,226	3,539,508	0	0	4,680,734	26

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	278,876	432,325			711,201	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	48,618	36,809			85,427	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
RECLASSIFICATION FORM MUNI F	25,440				25,440	12
					0	13
					0	14
					0	15
Total credits	74,058	36,809	0	0	110,867	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	352,934	469,134	0	0	822,068	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	46	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	46	
Deductions:		
Accounts written off during the year: Utility Customers	46	5
Accounts written off during the year: Others		6
Total accounts written off	46	
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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			181,372		181,372	167,369	3
Total Electric Utility					181,372	167,369	

Account	Total End of Year	Amount Prior Year	
Electric utility total	181,372	167,369	1
Water utility (154)	23,520	25,638	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	204,892	193,007	

**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)				
1997 Bonds	2,223	428	6,985	1
2001 REFINANCING	1,107	428	2,092	2
Total			9,077	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	237,223	1
Changes during year (explain):		
PRIOR PERIOD ADJUSTMENT	29,350	2
Balance end of year	<u><u>266,573</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 BOND ISSUE	04/04/1997	04/01/2011	5.00%	1,825,000	1
Total Bonds (Account 221):				1,825,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 1,825,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM SEWER UTILITY	09/01/2001	05/01/2009	3.40%	220,275	1
Total for Account 223				220,275	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	(1,380)	1
Accruals:		
Charged water department expense		2
Charged electric department expense	146,566	3
Charged sewer department expense	98,480	4
Other (explain):		
NONE		5
Total Accruals and other credits	245,046	
Taxes paid during year:		
County, state and local taxes	192,930	6
Social Security taxes	41,165	7
PSC Remainder Assessment	16,603	8
Other (explain):		
NONE		9
Total payments and other debits	250,698	
Balance end of year	(7,032)	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997 Mortgage Revenue Bonds	25,897	94,681	97,650	22,928	2
Subtotal	25,897	94,681	97,650	22,928	
Advances from Municipality (223)					
NONE	0			0	3
ADVANCE FROM SEWER - REFINANCING	1,934	10,284	10,614	1,604	4
Subtotal	1,934	10,284	10,614	1,604	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	2,635	381		3,016	6
Subtotal	2,635	381	0	3,016	
Total	30,466	105,346	108,264	27,548	

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):		
E LAKE STREET	75,552	2
SPECIAL ASSESSMENTS HWY V	480	3
DEFERRED ASSESSMENTS	52,429	4
Total (Acct. 124):	128,461	
Sinking Funds (125):		
SPECIAL ASSESSMENTS	177,411	5
WATER IMPACT FEES	418,568	6
RESERVE FOR REVENUE BONDS	558,938	7
RESERVE FOR DEPRECIATION	75,950	8
RESERVE FOR PUBLIC BENEFITS	65,210	9
Total (Acct. 125):	1,296,077	
Depreciation Fund (126):		
NONE		10
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		11
Total (Acct. 128):	0	
Interest Special Deposits (132):		
MONEY MARKET ACCOUNTS	1,239,736	12
Total (Acct. 132):	1,239,736	
Other Special Deposits (134):		
NONE		13
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,482	15
Electric	348,662	16
Sewer (Regulated)		17
Other (specify):		
NONE		18
Total (Acct. 142):	395,144	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Other Accounts Receivable (143):	
Sewer (Non-regulated)	19
Merchandising, jobbing and contract work	20
Other (specify):	
MISC BILLINGS, POLE RENTAL, TRENCHING, ETC	61,881 21
Total (Acct. 143):	61,881
Receivables from Municipality (145):	
AMOUNTS DUE FOR SHARED BILLINGS	85,418 22
AMOUNTS DUE FROM TOWNSHIP	575 23
DUE FROM SEWER-JOINT METER COSTS	25,915 24
Total (Acct. 145):	111,908
Prepayments (165):	
NONE	25
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
NONE	26
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
NONE	27
Total (Acct. 183):	0
Clearing Accounts (184):	
NONE	28
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	29
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
NONE	30
Total (Acct. 186):	0
Payables to Municipality (233):	
SHARED BILLINGS-PAYROLL, REFUSE COLLECTION, ETC	93,347 31
Total (Acct. 233):	93,347
Other Deferred Credits (253):	
Regulatory Liability	528,279 32
PUBLIC BENEFITS-ENERGY CONSERVATION	26,025 33
PUBLIC BENEFITS-LOW INCOME	21,773 34
DEFERRED ASSESSMENTS-EAST LAKE	75,552 35

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Credits (253):		
DEFERRED ASSESSMENTS-TYRANENA RD	52,908	36
Total (Acct. 253):	704,537	

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)	3,360,265	5,460,510	0	0	8,820,775	1
Materials and Supplies	24,579	174,370	0	0	198,949	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,113,869	3,423,025	0	0	4,536,894	4
Customer Advances for Construction					0	5
Regulatory Liability	195,462	347,491	0	0	542,953	6
NONE					0	7
Average Net Rate Base	2,075,513	1,864,364	0	0	3,939,877	
Net Operating Income	152,238	356,166	0	0	508,404	8
Net Operating Income as a percent of						
Average Net Rate Base	7.33%	19.10%	N/A	N/A	12.90%	

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	200,745	356,883	0	0	557,628	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	10,566	18,783	0	0	29,349	3
Other (specify):						
NONE					0	4
Balance End of Year	190,179	338,100	0	0	528,279	

FINANCIAL SECTION FOOTNOTES

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 accrual is on customer deposits (Account 235)

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

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

Account 143-Done

Account 145-Done

Account 233-Done

Identification and Ownership - Contacts (Page iv)

General footnotes

To the Common Council
City of Lake Mills, Wisconsin

We have compiled the balance sheet of the City of Lake Mills Light and Water Utility as of December 31, 2005 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated March 15, 2006.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

Manitowoc, Wisconsin
March 15, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	634,587	619,491	1
Total Sales of Water	634,587	619,491	
Other Operating Revenues			
Forfeited Discounts (470)	17,200	2,462	2
Miscellaneous Service Revenues (471)	10,840	2,270	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,621	5,978	6
Total Other Operating Revenues	34,661	10,710	
Total Operating Revenues	669,248	630,201	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	75,336	60,612	8
Water Treatment Expenses (640-652)	28,887	24,060	9
Transmission and Distribution Expenses (660-678)	70,430	102,109	10
Customer Accounts Expenses (901-905)	26,357	35,479	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	147,025	127,701	13
Total Operation and Maintenance Expenses	348,035	349,961	
Other Operating Expenses			
Depreciation Expense (403)	70,495	76,422	14
Amortization Expense (404-407)		0	15
Taxes (408)	98,480	110,712	16
Total Other Operating Expenses	168,975	187,134	
Total Operating Expenses	517,010	537,095	
NET OPERATING INCOME	152,238	93,106	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,833	92,146	241,518	4
Commercial	212	64,756	95,869	5
Industrial	18	14,351	23,327	6
Total Metered Sales to General Customers (461)	2,063	171,253	360,714	
Private Fire Protection Service (462)	12		7,488	7
Public Fire Protection Service (463)	1		208,392	8
Other Sales to Public Authorities (464)	14	62,626	57,993	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,090	233,879	634,587	

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)	208,392	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)	208,392	
Forfeited Discounts (470):		
Customer late payment charges	13,468	5
Other (specify): LATE PAYMENT PENALTIES	3,732	6
Total Forfeited Discounts (470)	17,200	
Miscellaneous Service Revenues (471):		
MISC METER RECONNECTS, ETC	10,840	7
Total Miscellaneous Service Revenues (471)	10,840	
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	6,593	10
Other (specify): MISCELLANEOUS	28	11
Total Other Water Revenues (474)	6,621	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	18,870	20,867	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	47,359	30,535	17
Pumping Labor and Expenses (624)	9,107	9,210	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	0		25
Total Pumping Expenses	75,336	60,612	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	18,900	5,696	26
Chemicals (641)	9,987	18,364	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)		0	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	28,887	24,060	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	16,914	29,467	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	8,190	15,992	36
Meter Expenses (663)		0	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)		0	43
Maintenance of Transmission and Distribution Mains (673)	35,689	42,250	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	141	1,121	46
Maintenance of Meters (676)	7,071	10,613	47
Maintenance of Hydrants (677)	2,425	2,666	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	70,430	102,109	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	9,340	9,991	51
Customer Records and Collection Expenses (903)	17,017	25,488	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	26,357	35,479	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	30,157	45,478	56
Office Supplies and Expenses (921)	8,924	13,070	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	35,493	9,643	59
Property Insurance (924)	4,213	6,287	60
Injuries and Damages (925)	5,784	2,327	61
Employee Pensions and Benefits (926)	59,566	49,950	62
Regulatory Commission Expenses (928)	2,539	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	349	946	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	147,025	127,701	
Total Operation and Maintenance Expenses	348,035	349,961	

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		90,062	98,858	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,604	2,657	2
Net property tax equivalent		87,458	96,201	
Social Security		9,273	13,172	3
PSC Remainder Assessment		1,749	1,339	4
Other (specify): NONE			0	5
Total tax expense		98,480	110,712	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.186750				3
County tax rate	mills		4.131840				4
Local tax rate	mills		7.149990				5
School tax rate	mills		8.090210				6
Voc. school tax rate	mills		1.261010				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.819800				10
Less: state credit	mills		1.148880				11
Net tax rate	mills		19.670920				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.149990				14
Combined School Tax Rate	mills		9.351220				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.501210				17
Total Tax Rate	mills		20.819800				18
Ratio of Local and School Tax to Total	dec.		0.792573				19
Total tax net of state credit	mills		19.670920				20
Net Local and School Tax Rate	mills		15.590639				21
Utility Plant, Jan. 1	\$	5,728,015	5,728,015				22
Materials & Supplies	\$	25,638	25,638				23
Subtotal	\$	5,753,653	5,753,653				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,753,653	5,753,653				26
Assessment Ratio	dec.		1.004000				27
Assessed Value	\$	5,776,668	5,776,668				28
Net Local & School Rate	mills		15.590639				29
Tax Equiv. Computed for Current Year	\$	90,062	90,062				30
Tax Equivalent per 1994 PSC Report	\$	54,559					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	90,062					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	202,590		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	202,590	0	
PUMPING PLANT			
Land and Land Rights (320)	113,188		12
Structures and Improvements (321)	125,510		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	85,316		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	184,317		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	508,331	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	2,418		22
Water Treatment Equipment (332)	8,572		23
Total Water Treatment Plant	11,990	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)			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)		(42,399)	160,191 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	(42,399)	160,191
PUMPING PLANT			
Land and Land Rights (320)			113,188 12
Structures and Improvements (321)			125,510 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			85,316 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		(25,440)	158,877 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	(25,440)	482,891
WATER TREATMENT PLANT			
Land and Land Rights (330)			1,000 21
Structures and Improvements (331)			2,418 22
Water Treatment Equipment (332)			8,572 23
Total Water Treatment Plant	0	0	11,990

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15,717		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	535,351		26
Transmission and Distribution Mains (343)	1,205,124		27
Fire Mains (344)	0		28
Services (345)	225,207		29
Meters (346)	330,915	39,863	30
Hydrants (348)	177,263		31
Other Transmission and Distribution Plant (349)	2,596		32
Total Transmission and Distribution Plant	2,492,173	39,863	
GENERAL PLANT			
Land and Land Rights (389)	3,853		33
Structures and Improvements (390)	59,486		34
Office Furniture and Equipment (391)	2,647		35
Computer Equipment (391.1)	9,361	313	36
Transportation Equipment (392)	58,451		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	32,676		39
Laboratory Equipment (395)	3,116		40
Power Operated Equipment (396)	4,500		41
Communication Equipment (397)	57,963		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	232,053	313	
Total utility plant in service directly assignable	3,447,137	40,176	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,447,137	40,176	

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)			15,717 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(144,158)	391,193 26
Transmission and Distribution Mains (343)			1,205,124 27
Fire Mains (344)			0 28
Services (345)			225,207 29
Meters (346)	1,922		368,856 30
Hydrants (348)			177,263 31
Other Transmission and Distribution Plant (349)			2,596 32
Total Transmission and Distribution Plant	1,922	(144,158)	2,385,956
GENERAL PLANT			
Land and Land Rights (389)			3,853 33
Structures and Improvements (390)			59,486 34
Office Furniture and Equipment (391)			2,647 35
Computer Equipment (391.1)			9,674 36
Transportation Equipment (392)			58,451 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			32,676 39
Laboratory Equipment (395)			3,116 40
Power Operated Equipment (396)			4,500 41
Communication Equipment (397)			57,963 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	232,366
Total utility plant in service directly assignable	1,922	(211,997)	3,273,394
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,922	(211,997)	3,273,394

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	177,390		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	177,390	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)	108,138		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	108,138	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)		42,399	219,789 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	42,399	219,789
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)		25,440	133,578 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	25,440	133,578
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	607,453		26
Transmission and Distribution Mains (343)	1,074,189		27
Fire Mains (344)	0		28
Services (345)	174,292		29
Meters (346)	0		30
Hydrants (348)	139,416		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,995,350	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,280,878	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,280,878	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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		144,158	751,611 26
Transmission and Distribution Mains (343)			1,074,189 27
Fire Mains (344)			0 28
Services (345)			174,292 29
Meters (346)			0 30
Hydrants (348)			139,416 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	144,158	2,139,508
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	0	211,997	2,492,875
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	211,997	2,492,875

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	71,097	2.90%	4,646	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	71,097		4,646	
PUMPING PLANT				
Structures and Improvements (321)	100,103	3.20%	7,623	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	20,647	4.40%	3,754	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	160,348	4.40%	6,991	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	281,098		18,368	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,418	2.50%		16
Water Treatment Equipment (332)	8,572	6.00%		17
Total Water Treatment Plant	10,990		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	117,402	1.90%	7,433	19
Transmission and Distribution Mains (343)	140,763	1.30%	15,667	20
Fire Mains (344)	0	1.30%		21
Services (345)	71,537	2.90%	6,531	22
Meters (346)	173,989	5.50%	19,244	23
Hydrants (348)	43,641	2.20%	3,900	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					75,743	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	75,743	
321					107,726	8
322					0	9
323					24,401	10
324					0	11
325				(25,440)	141,899	12
326					0	13
327					0	14
328					0	15
	0	0	0	(25,440)	274,026	
331					2,418	16
332					8,572	17
	0	0	0	0	10,990	
341					0	18
342					124,835	19
343					156,430	20
344					0	21
345					78,068	22
346	1,922				191,311	23
348					47,541	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	2,595	5.00%		25
Total Transmission and Distribution Plant	<u>549,927</u>		<u>52,775</u>	
GENERAL PLANT				
Structures and Improvements (390)	17,502	2.90%	1,725	26
Office Furniture and Equipment (391)	(1,549)	5.80%	154	27
Computer Equipment (391.1)	9,360	20.00%	63	28
Transportation Equipment (392)	58,451	14.30%		29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	25,749	5.80%	1,895	31
Laboratory Equipment (395)	2,549	5.80%	181	32
Power Operated Equipment (396)	3,376	7.50%	337	33
Communication Equipment (397)	57,963	15.00%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	<u>173,401</u>		<u>4,355</u>	
Total accum. prov. directly assignable	<u>1,086,513</u>		<u>80,144</u>	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>1,086,513</u></u>		<u><u>80,144</u></u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					2,595 25
	1,922	0	0	0	600,780
390					19,227 26
391				1,933	538 27
391.1					9,423 28
392					58,451 29
393					0 30
394					27,644 31
395					2,730 32
396					3,713 33
397					57,963 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	1,933	179,689
	1,922	0	0	(23,507)	1,141,228
					0 38
	1,922	0	0	(23,507)	1,141,228

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	14,412	2.90%	6,374	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	14,412		6,374	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	13,420	4.40%	5,877	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	13,420		5,877	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	32,434	1.90%	14,281	19
Transmission and Distribution Mains (343)	121,106	1.30%	13,964	20
Fire Mains (344)	0			21
Services (345)	60,204	2.90%	5,054	22
Meters (346)	0			23
Hydrants (348)	37,300	2.20%	3,067	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					20,786 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,786</u>
321					0 8
322					0 9
323					0 10
324					0 11
325				25,440	44,737 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,440</u>	<u>44,737</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					46,715 19
343					135,070 20
344					0 21
345					65,258 22
346					0 23
348					40,367 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	251,044		36,366
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	278,876		48,617
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	278,876		48,617

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	287,410
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	25,440	352,933
					0 38
	0	0	0	25,440	352,933

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			24,361	24,361	1
February			22,293	22,293	2
March			24,608	24,608	3
April			23,770	23,770	4
May			26,245	26,245	5
June			30,367	30,367	6
July			31,319	31,319	7
August			30,019	30,019	8
September			28,132	28,132	9
October			26,498	26,498	10
November			24,690	24,690	11
December			26,501	26,501	12
Total annual pumpage	0	0	318,803	318,803	
Less: Water sold				233,879	13
Volume pumped but not sold				84,924	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				2,634	16
Volume related to equipment/system malfunction				972	17
Non-utility volume NOT included in water sales				11,062	18
Total volume not sold but accounted for				14,668	19
Volume pumped but unaccounted for				70,256	20
Percent of water lost				22%	21
If more than 15%, indicate causes:					22
Suspected main and lateral leaks					
If more than 15%, state what action has been taken to reduce water loss:					23
Hire independent contractor to electronically detect leaks					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,351	24
Date of maximum: 6/23/2005					25
Cause of maximum:					26
Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				615	27
Date of minimum: 2/25/2005					28
Total KWH used for pumping for the year				461,320	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)
-------------------------	--	----------------------------------	--	---	--

NONE

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	4-A	4-B	1
Location	FRANKLIN STREET	FRANKLIN STREET 4-A	FRANKLIN STREET 4-B	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	GOULDS	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1994	1968	1968	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,300	1,250	750	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	FAIRBANKS MORSE	FAIRBANKS MORSE	9 10
Year Installed	1968	1968	1968	11
Type	OTHER	OTHER	OTHER	12
Horsepower	75	75	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	5-A	6	14
Location	PINE STREET	PINE STREET	S. CP AVENUE	15
Purpose	P	B	P	16
Destination	R	D	D	17
Pump Manufacturer	LAYNE	WORTHINGTON	GOULDS	18
Year Installed	1980	1980	1999	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,300	1,250	1,700	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	22 23
Year Installed	1980	1980	1999	24
Type	OTHER	OTHER	ELECTRIC	25
Horsepower	60	75	60	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	6-B			1
Location	S. CP AVENUE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	CRANE DEMING			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	US MOTORS			9 10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	125			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	4	5	HARVEY ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1968	1980	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	16	9	135	6
Total capacity in gallons (actual)	400,000	100,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	2.000	175	0	0	0	175	1
M	T	4.000	23,426	0	0	0	23,426	2
M	T	6.000	68,666	0	0	0	68,666	3
M	T	8.000	26,033	0	0	0	26,033	4
M	T	10.000	34,439	0	0	0	34,439	5
M	D	12.000	17,367	0	0	0	17,367	6
Total Within Municipality			170,106	0	0	0	170,106	
Total Utility			170,106	0	0	0	170,106	

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)	
P	0.500	1	0	0	0	1		1
P	0.625	472	0	0	0	472		2
M	0.750	715	0	0	0	715	50	3
M	1.000	423	0	0	0	423	38	4
L	1.000	37	0	0	0	37		5
M	1.250	9	0	0	0	9	5	6
M	1.500	38	0	0	0	38	4	7
M	2.000	15	0	0	0	15	2	8
M	3.000	1	0	0	0	1		9
M	4.000	14	0	0	0	14		10
M	6.000	6	0	0	0	6		11
M	8.000	18	0	0	0	18		12
Total Utility		1,749	0	0	0	1,749	99	

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	2,357	216	17	0	2,556	101	1
0.750	33	0	1	0	32	0	2
1.000	53	0	2	0	51	7	3
1.250	1	0	0	0	1	0	4
1.500	7	0	0	0	7	0	5
2.000	15	1	2	0	14	2	6
2.500	5	0	0	0	5	0	7
4.000	3	1	1	0	3	0	8
6.000	1	0	0	0	1	1	9
Total:	2,475	218	23	0	2,670	111	

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	2,387	108	2	6	1	52	2,556	1
0.750	3	0	11	8	10	0	32	2
1.000	11	36	2	1	1	0	51	3
1.250	0	1	0	0	0	0	1	4
1.500	0	6	1	0	0	0	7	5
2.000	0	7	2	4	1	0	14	6
2.500	0	3	1	1	0	0	5	7
4.000	0	2	1	0	0	0	3	8
6.000	0	1	0	0	0	0	1	9
Total:	2,401	164	20	20	13	52	2,670	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	346				346	2
Total Fire Hydrants	346	0	0	0	346	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	346
Number of distribution system valves end of year:	424
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

- Account 623-Price of fuel/power increased substantially in 2005
 - Account 640 and 660-Better classification of expenses
 - Account 920-Better classification of expenses between activities
 - Account 923-More consultants used
-

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

If Adjustments for any account are nonzero, please explain.

- Accounts 314,325 and 342-To reclassify amounts to contributed assets for prior year additions financed by current year impact fees
-

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

- Accounts 314, 325 and 342-Adjustments for prior year asset additions paid for by current year impact fees
-

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

If Adjustments for any account are nonzero, please explain.

- Account 391-adjust for prior year discrepancy
 - Account 325-adjust for amounts reclassified to contributed assets
-

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

If Adjustments for any account are nonzero, please explain.

- Account 325-Reclassification from non-contributed assets
-

Meters (Page W-23)

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-24)**General footnotes**

Water department personnel did not have sufficient time to operate at least 50% of the distribution valves during 2005. Efforts will be made in 2006 to comply with this requirement

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	5,076,701	4,263,016	1
Total Sales of Electricity	5,076,701	4,263,016	
Other Operating Revenues			
Forfeited Discounts (450)	16,286	9,339	2
Miscellaneous Service Revenues (451)	16,123	28,281	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	11,340	12,774	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	3,000	6,369	7
Total Other Operating Revenues	46,749	56,763	
Total Operating Revenues	5,123,450	4,319,779	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	3,940,689	3,124,464	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	192,365	199,951	10
Customer Accounts Expenses (901-905)	64,288	75,788	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	251,028	269,033	13
Total Operation and Maintenance Expenses	4,448,370	3,669,236	
Other Expenses			
Depreciation Expense (403)	172,348	175,321	14
Amortization Expense (404-407)		0	15
Taxes (408)	146,566	147,507	16
Total Other Expenses	318,914	322,828	
Total Operating Expenses	4,767,284	3,992,064	
NET OPERATING INCOME	356,166	327,715	

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	16,286	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	16,286	
Miscellaneous Service Revenues (451):		
JT TRENCHING, RECONNECTS, ETC	16,123	3
Total Miscellaneous Service Revenues (451)	16,123	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL, BUILDING RENTAL	11,340	5
Total Rent from Electric Property (454)	11,340	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX COMMISSIONS, NSF CHARGES, MISC	3,000	7
Total Other Electric Revenues (456)	3,000	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	3,940,689	3,124,464	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	3,940,689	3,124,464	
Total Power Production Expenses	3,940,689	3,124,464	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	0		50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	25,326	25,886	52
Overhead Line Expenses (583)	34,998	43,585	53
Underground Line Expenses (584)		0	54
Street Lighting and Signal System Expenses (585)		0	55
Meter Expenses (586)	3,272	8,025	56
Customer Installations Expenses (587)		865	57
Miscellaneous Distribution Expenses (588)	11,143	11,804	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	1,293	3,877	62
Maintenance of Overhead Lines (593)	100,275	89,849	63
Maintenance of Underground Lines (594)		0	64
Maintenance of Line Transformers (595)	5,822	5,203	65
Maintenance of Street Lighting and Signal Systems (596)	10,236	10,857	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	192,365	199,951	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	26,171	32,798	70
Customer Records and Collection Expenses (903)	38,071	40,511	71
Uncollectible Accounts (904)	46	2,479	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	64,288	75,788	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	51,884	69,492	78
Office Supplies and Expenses (921)	24,610	30,658	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	38,965	17,346	81
Property Insurance (924)	7,677	7,072	82
Injuries and Damages (925)	5,258	3,839	83
Employee Pensions and Benefits (926)	121,683	140,541	84
Regulatory Commission Expenses (928)		85	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	951	0	87
Rents (931)		0	88
Maintenance of General Plant (932)		0	89
Total Administrative and General Expenses	251,028	269,033	
Total Operation and Maintenance Expenses	4,448,370	3,669,236	

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		97,216	97,216	1
Social Security		34,496	35,250	2
Wisconsin Gross Receipts Tax		12,230	11,023	3
PSC Remainder Assessment		2,624	4,018	4
Other (specify): NONE			0	5
Total tax expense		<u>146,566</u>	<u>147,507</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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.186750				3
County tax rate	mills		4.131840				4
Local tax rate	mills		7.149990				5
School tax rate	mills		8.090210				6
Voc. school tax rate	mills		1.261010				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.819800				10
Less: state credit	mills		1.148880				11
Net tax rate	mills		19.670920				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.149990				14
Combined School Tax Rate	mills		9.351220				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.501210				17
Total Tax Rate	mills		20.819800				18
Ratio of Local and School Tax to Total	dec.		0.792573				19
Total tax net of state credit	mills		19.670920				20
Net Local and School Tax Rate	mills		15.590639				21
Utility Plant, Jan. 1	\$	6,368,117	6,368,117				22
Materials & Supplies	\$	167,369	167,369				23
Subtotal	\$	6,535,486	6,535,486				24
Less: Plant Outside Limits	\$	631,715	631,715				25
Taxable Assets	\$	5,903,771	5,903,771				26
Assessment Ratio	dec.		1.004000				27
Assessed Value	\$	5,927,386	5,927,386				28
Net Local & School Rate	mills		15.590639				29
Tax Equiv. Computed for Current Year	\$	92,412	92,412				30
Tax Equivalent per 1994 PSC Report	\$	97,216					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	97,216					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	6,892		34
Structures and Improvements (361)	8,313		35
Station Equipment (362)	1,079,689		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	372,530	18,924	38
Overhead Conductors and Devices (365)	606,879	20,500	39
Underground Conduit (366)	58,247	3,218	40
Underground Conductors and Devices (367)	497,876	12,246	41
Line Transformers (368)	714,339	57,906	42
Services (369)	464,437	31,213	43
Meters (370)	260,657	8,112	44
Installations on Customers' Premises (371)	26,594		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	244,164	881	47
Total Distribution Plant	4,340,617	153,000	
GENERAL PLANT			
Land and Land Rights (389)	21,785		48
Structures and Improvements (390)	321,893		49
Office Furniture and Equipment (391)	65,737		50
Computer Equipment (391.1)	49,911	627	51
Transportation Equipment (392)	425,666		52
Stores Equipment (393)	1,238		53
Tools, Shop and Garage Equipment (394)	71,260	5,090	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)			6,892 34
Structures and Improvements (361)			8,313 35
Station Equipment (362)			1,079,689 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,574		389,880 38
Overhead Conductors and Devices (365)	309		627,070 39
Underground Conduit (366)			61,465 40
Underground Conductors and Devices (367)	704		509,418 41
Line Transformers (368)			772,245 42
Services (369)			495,650 43
Meters (370)			268,769 44
Installations on Customers' Premises (371)		577	27,171 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		(577)	244,468 47
Total Distribution Plant	2,587	0	4,491,030
GENERAL PLANT			
Land and Land Rights (389)			21,785 48
Structures and Improvements (390)			321,893 49
Office Furniture and Equipment (391)			65,737 50
Computer Equipment (391.1)			50,538 51
Transportation Equipment (392)			425,666 52
Stores Equipment (393)			1,238 53
Tools, Shop and Garage Equipment (394)			76,350 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	17,439		55
Power Operated Equipment (396)	42,887		56
Communication Equipment (397)	23,410	698	57
Miscellaneous Equipment (398)	253		58
Other Tangible Property (399)	0		59
Total General Plant	1,041,479	6,415	
Total utility plant in service directly assignable	5,382,096	159,415	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	5,382,096	159,415	

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)			17,439 55
Power Operated Equipment (396)			42,887 56
Communication Equipment (397)			24,108 57
Miscellaneous Equipment (398)			253 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,047,894
Total utility plant in service directly assignable	2,587	0	5,538,924
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	2,587	0	5,538,924

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	174,504		38
Overhead Conductors and Devices (365)	242,391	24,992	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	327,473	99,736	41
Line Transformers (368)	0		42
Services (369)	213,664	43,369	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	958,032	168,097	
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)			174,504 38
Overhead Conductors and Devices (365)			267,383 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			427,209 41
Line Transformers (368)			0 42
Services (369)			257,033 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	1,126,129
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	958,032	168,097	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 958,032	 168,097	

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	1,126,129
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,126,129

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	6,736	3.00%	249	27
Station Equipment (362)	740,780	3.20%	34,550	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	309,232	3.90%	14,867	30
Overhead Conductors and Devices (365)	322,545	3.10%	19,126	31
Underground Conduit (366)	19,669	2.00%	1,197	32
Underground Conductors and Devices (367)	220,055	3.30%	16,620	33
Line Transformers (368)	338,984	3.30%	24,529	34
Services (369)	294,349	4.10%	19,682	35
Meters (370)	165,671	5.00%	13,236	36
Installations on Customers' Premises (371)	25,773	5.60%	1,398	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	188,064	5.10%	12,445	39
Total Distribution Plant	2,631,858		157,899	
GENERAL PLANT				
Structures and Improvements (390)	120,433	2.50%	8,047	40
Office Furniture and Equipment (391)	63,401	6.30%		41
Computer Equipment (391.1)	49,910	20.00%	195	42
Transportation Equipment (392)	308,808	14.30%	60,870	43
Stores Equipment (393)	1,238	4.00%		44
Tools, Shop and Garage Equipment (394)	55,338	6.70%	4,945	45
Laboratory Equipment (395)	11,334	6.70%	1,168	46
Power Operated Equipment (396)	42,887	10.00%		47
Communication Equipment (397)	21,082	6.70%	93	48
Miscellaneous Equipment (398)	253	5.00%		49
Other Tangible Property (399)	0			50
Total General Plant	674,684		75,318	
Total accum. prov. directly assignable	3,306,542		233,217	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					6,985 27
362					775,330 28
363					0 29
364	1,574				322,525 30
365	309				341,362 31
366					20,866 32
367	704				235,971 33
368					363,513 34
369					314,031 35
370					178,907 36
371					27,171 37
372					0 38
373					200,509 39
	2,587	0	0	0	2,787,170
390					128,480 40
391				2,335	65,736 41
391.1					50,105 42
392					369,678 43
393					1,238 44
394					60,283 45
395					12,502 46
396					42,887 47
397					21,175 48
398					253 49
399					0 50
	0	0	0	2,335	752,337
	2,587	0	0	2,335	3,539,507

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>3,306,542</u></u>		<u><u>233,217</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	2,587	0	0	2,335	3,539,507

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	115,774	3.90%	6,806	30
Overhead Conductors and Devices (365)	120,086	3.10%	7,901	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	85,720	3.30%	12,452	33
Line Transformers (368)	0			34
Services (369)	110,745	4.10%	9,649	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	0			39
Total Distribution Plant	432,325		36,808	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	432,325		36,808	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					122,580 30
365					127,987 31
366					0 32
367					98,172 33
368					0 34
369					120,394 35
370					0 36
371					0 37
372					0 38
373					0 39
	0	0	0	0	469,133
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	0	469,133

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>432,325</u></u>		<u><u>36,808</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>469,133</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)	37				37		1
7.2/12.5 kV (12kV)					0		2
14.4/24.9 kV (25kV)	2				2		3
Other:							
NONE					0		4
Underground Lines							
2.4/4.16 kV (4kV)	6				6		5
7.2/12.5 kV (12kV)					0		6
14.4/24.9 kV (25kV)	7				7		7
Other:							
NONE					0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	22				22		9
7.2/12.5 kV (12kV)					0		10
14.4/24.9 kV (25kV)	4				4		11
Other:							
NONE					0		12
Underground Lines							
2.4/4.16 kV (4kV)	6				6		13
7.2/12.5 kV (12kV)					0		14
14.4/24.9 kV (25kV)	2				2		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	92	7
Nonfarm		8
Total	92	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	92	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	11,209	Monday	01/17/2005	08:00	6,027	1
February	02	10,312	Wednesday	02/23/2005	08:00	5,235	2
March	03	10,198	Wednesday	03/09/2005	08:00	5,711	3
April	04	10,064	Tuesday	04/19/2005	14:00	5,228	4
May	05	10,552	Monday	05/09/2005	13:00	5,415	5
June	06	15,702	Friday	06/24/2005	16:00	6,819	6
July	07	14,754	Monday	07/25/2005	14:00	6,950	7
August	08	15,936	Tuesday	08/09/2005	18:00	6,964	8
September	09	14,358	Monday	09/12/2005	13:00	6,149	9
October	10	13,241	Tuesday	10/04/2005	15:00	5,825	10
November	11	10,790	Tuesday	11/29/2005	18:00	5,633	11
December	12	11,786	Monday	12/19/2005	18:00	6,226	12
Total		148,902				72,182	

System Name WPPI SYSTEM

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

Type of Reading	Supplier
60 minutes integrated	WPPI SYSTEM

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	72,182	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	72,182	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	67,242	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		
Electric Utility	18	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	18	23
Total Sold and Used	67,260	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,922	27
Total Energy Losses	4,922	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.8189%	29
Total Disposition of Energy	72,182	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	3,083	25,260	1
WATER HEATER	RW-1	170	397	2
Total Sales for Residential Sales		3,253	25,657	
Commercial & Industrial				
INTEDEPARTMENTAL	CG-1	3	222	3
SMALL COMMERCIAL	CG-1	367	8,821	4
INDUSTRIAL A	CP-1	38	12,084	5
INDUSTRIAL B	CP-2	9	9,600	6
INDUSTRIAL C	CP-3	2	10,491	7
Total Sales for Commercial & Industrial		419	41,218	
Public Street & Highway Lighting				
PUBLIC AND PRIVATE STREET LIGHTS	MS-1	62	367	8
Total Sales for Public Street & Highway Lighting		62	367	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,734	67,242	

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)	
		310,617	1,829,977	2,140,594	1
		4,510	21,168	25,678	2
0	0	315,127	1,851,145	2,166,272	
		6,347	10,809	17,156	3
		98,735	642,705	741,440	4
37,066	47,004	148,281	663,846	812,127	5
25,403	28,193	118,250	514,009	632,259	6
24,625	30,478	127,572	503,032	630,604	7
87,094	105,675	499,185	2,334,401	2,833,586	
		4,300	72,543	76,843	8
0	0	4,300	72,543	76,843	
				0	9
0	0	0	0	0	
87,094	105,675	818,612	4,258,089	5,076,701	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM				1
Point of Delivery	EAST EDGE OF TOWN				2
Type of Power Purchased (firm, dump, etc.)	AC				3
Voltage at Which Delivered	24900				4
Point of Metering	EAST EDGE OF TOWN				5
Total of 12 Monthly Maximum Demands -- kW	148,902				6
Average load factor	66.4048%				7
Total Cost of Purchased Power	3,940,689				8
Average cost per kWh	0.0546				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,904	3,123			12
February	2,648	2,587			13
March	2,943	2,768			14
April	2,608	2,620			15
May	2,654	2,760			16
June	3,586	3,232			17
July	3,174	3,777			18
August	3,697	3,267			19
September	3,059	3,090			20
October	2,823	3,002			21
November	2,762	2,871			22
December	2,917	3,309			23
Total kWh (000)	35,775	36,406			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)	1
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.)	15,936	7
Date and Hour of Such Maximum Demand	8/9/2005 6	8
Load Factor	0.0000	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other 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	DOWNTOWN	EASTSIDE	PINE ST	SWHLS RD		1
Voltage--High Side	24,900	24,900	24,900	24,900		2
Voltage--Low Side	4,160	4,160	4,160	4,160		3
Num. Main Transformers in Operation	1	1	1	1		4
Total Capacity of Transformers in kVA	5,000	5,000	5,000	1,500		5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,875	1,120	88,623	1
Acquired during year	296	44	3,175	2
Total	4,171	1,164	91,798	3
Retired during year	55	5	65	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,116	1,159	91,733	6
Number end of year accounted for as follows:				7
In customers' use	3,902	1,020	81,544	8
In utility's use	18	18	2,265	9
				10
Locked meters on customers' premises				11
In stock	196	121	7,924	12
Total end of year	4,116	1,159	91,733	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	8	6,528	1
Other	150	2	1,728	2
Other	500	2	1,080	3
Other	1,500	2	3,600	4
Sodium Vapor	100	498	37,973	5
Sodium Vapor	150	43	2,160	6
Sodium Vapor	250	3	251,292	7
Sodium Vapor	400	1	3,888	8
Total		559	308,249	
Ornamental				
Sodium Vapor	70	56	20,160	9
Sodium Vapor	100	11	5,676	10
Sodium Vapor	150	32	27,648	11
Total		99	53,484	
Other				
NONE		0		12
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 555-Price of electricity increased. Sales increased with increased cost
Account 920-Better classification of expense between activities
Account 923-More consultants used

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

If Adjustments for any account are nonzero, please explain.

Accounts 371 and 373-Reclassifications

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

If Adjustments for any account are nonzero, please explain.

Account 391-Prior period adjustment

Substation Equipment (Page E-27)

General footnotes

The information requested regarding 15-minute maximum demand, date and time of maximum and KWH output is not provided by the Utility's reporting system
