



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BARRON LIGHT & WATER UTILITY

Principal Office: 1303 EAST DIVISION AVENUE
BARRON, WI 54812

For the Year Ended: DECEMBER 31, 2005

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BARRON LIGHT & WATER UTILITY

Utility Address: 1303 EAST DIVISION AVENUE
BARRON, WI 54812

When was utility organized? 11/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TONY SLAGSTAD

Title: CITY CLERK-TREASURER

Office Address:

1303 EAST DIVISION AVE,
BARRON, WI 54812

Telephone: (715) 537 - 3855

Fax Number: (715) 537 - 3714

E-mail Address:

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

Name: BRIAN M. KAHL, C.P.A.

Title: INDEPENDENT AUDITOR

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: GERALD NOVINSKI

Title: PRESIDENT

Office Address:

1303 EAST DIVISION AVENUE
BARRON, WI 54812

Telephone: (715) 537 - 3855

Fax Number: (715) 537 - 3714

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: BRIAN M. KAHL

Title: INDEPENDENT AUDITOR

Office Address: TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 385 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 2/15/2006

Period covered by most recent audit: 2005

Names and titles of utility management including manager or superintendent:

Name: RICK JARI

Title: UTILITY MANAGER

Office Address:
1303 EAST DIVISION AVENUE
BARRON, WI 54812

Telephone: (715) 537 - 3855

Fax Number: (715) 537 - 3714

E-mail Address:

Name: TONY SLAGSTAD

Title: CITY CLERK-TREASURER

Office Address:
1303 EAST DIVISION
BARRON, WI 54812

Telephone: (715) 537 - 5631

Fax Number: (715) 537 - 9209

E-mail Address:

Name of utility commission/committee: CITY OF BARRON UTILITY COMMISSION

Names of members of utility commission/committee:

- MR MARV AMUNDSON, MEMBER
- MR ROBERT MISSLING, MEMBER
- MR GERALD NOVINSKI, PRESIDENT
- MR ROBERT OMAN, MEMBER
- MR ROBERT ST. VINCENT, 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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

None.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,248,838	4,558,735	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,664,180	3,918,661	2
Depreciation Expense (403)	264,669	253,162	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	218,795	224,102	5
Total Operating Expenses	5,147,644	4,395,925	
Net Operating Income	101,194	162,810	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	101,194	162,810	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	55,315	29,527	10
Miscellaneous Nonoperating Income (421)	163,995	10,672	11
Total Other Income	219,310	40,199	
Total Income	320,504	203,009	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(29,104)	(29,104)	12
Other Income Deductions (426)	51,634	49,046	13
Total Miscellaneous Income Deductions	22,530	19,942	
Income Before Interest Charges	297,974	183,067	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,295	16,683	14
Amortization of Debt Discount and Expense (428)	1,865	1,865	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	201	17
Other Interest Expense (431)	6,267	2,013	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	22,427	20,762	
Net Income	275,547	162,305	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,639,118	4,476,813	20
Balance Transferred from Income (433)	275,547	162,305	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,914,665	4,639,118	

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	5,248,838		5,248,838	1
Total (Acct. 400):	5,248,838	0	5,248,838	
Operation and Maintenance Expense (401-402):				
Derived	4,664,180		4,664,180	2
Total (Acct. 401-402):	4,664,180	0	4,664,180	
Depreciation Expense (403):				
Derived	264,669		264,669	3
Total (Acct. 403):	264,669	0	264,669	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	218,795		218,795	5
Total (Acct. 408):	218,795	0	218,795	
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:	101,194	0	101,194	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON ADVANCE TO MUNICIPALITY	9,333	0	9,333	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):			
INTEREST ON INVESTMENTS	45,982	0	45,982 12
Total (Acct. 419):	55,315	0	55,315
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	145,706	145,706 13
Contributed Plant - Electric	[REDACTED]	6,173	6,173 14
GAIN ON SALE OF TRANSPORTATION AND POWER EQU	12,116	0	12,116 15
Total (Acct. 421):	12,116	151,879	163,995
TOTAL OTHER INCOME:	67,431	151,879	219,310

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(29,104)	[REDACTED]	(29,104) 16
NONE	0	0	0 17
Total (Acct. 425):	(29,104)	0	(29,104)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	18,769	18,769 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	19,909	19,909 19
DEPRECIATION ON NON-UTILITY PROPERTY	11,860	0	11,860 20
MISC NON-OPERATING EXPENDITURE	1,096	0	1,096 21
Total (Acct. 426):	12,956	38,678	51,634
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(16,148)	38,678	22,530

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	14,295	[REDACTED]	14,295 22
Total (Acct. 427):	14,295	0	14,295
Amortization of Debt Discount and Expense (428):			
ELECTRIC MORTGAGE REVENUE BONDS	1,865	[REDACTED]	1,865 23
Total (Acct. 428):	1,865	0	1,865
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	0		0 25
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	6,267		6,267 26
Total (Acct. 431):	6,267	0	6,267
Interest Charged to Construction--Cr. (432):			
NONE	0		0 27
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	22,427	0	22,427
NET INCOME:	162,346	113,201	275,547
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,827,965	811,153	4,639,118 28
Total (Acct. 216):	3,827,965	811,153	4,639,118
Balance Transferred from Income (433):			
Derived	162,346	113,201	275,547 29
Total (Acct. 433):	162,346	113,201	275,547
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 30
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 31
Total (Acct. 435)--Debit:	0	0	0
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):			
NONE	0	0	0 33
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,990,311	924,354	4,914,665

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	492,583	4,756,255	0	0	5,248,838	1
Less: interdepartmental sales	0	38,449	0	0	38,449	2
Less: interdepartmental rents	0	5,479		0	5,479	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		622			622	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	492,583	4,711,705	0	0	5,204,288	

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	92,666		92,666	1
Electric operating expenses	263,262		263,262	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	545		545	8
Electric utility plant accounts	17,145		17,145	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	373,618	0	373,618	

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	2.3	1
Electric	6	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,432,679	9,867,700	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,884,369	5,619,376	2
Net Utility Plant	4,548,310	4,248,324	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	296,489	296,489	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	221,553	209,693	4
Net Nonutility Property	74,936	86,796	
Investment in Municipality (123)	143,865	0	5
Other Investments (124)	29,647	37,215	6
Special Funds (125)	58,000	58,000	7
Total Other Property and Investments	306,448	182,011	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,393,974	1,319,721	8
Temporary Cash Investments (132)	10,814	10,484	9
Notes Receivable (141)	0	196,487	10
Customer Accounts Receivable (142)	506,036	426,519	11
Other Accounts Receivable (143)	13,486	640	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	65,509	67,692	14
Materials and Supplies (150)	131,925	115,023	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,121,744	2,136,566	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,527	8,391	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	106,660	74,211	20
Total Deferred Debits	113,187	82,602	
Total Assets and Other Debits	7,089,689	6,649,503	

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)	411,858	411,858	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,914,665	4,639,118	23
Total Proprietary Capital	5,326,523	5,050,976	
LONG-TERM DEBT			
Bonds (221)	260,000	320,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	260,000	320,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	374,485	337,684	28
Payables to Municipality (233)	134,884	10,610	29
Customer Deposits (235)	1,335	1,695	30
Taxes Accrued (236)	183,835	187,980	31
Interest Accrued (237)	990	1,210	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	695,529	539,179	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	807,637	739,348	36
Total Deferred Credits	807,637	739,348	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,089,689	6,649,503	

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	3,185,235	0	0	6,682,465	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)	2,467,180	0	0	6,365,732	2
Utility Plant in Service - Contributed Plant (101.2)	1,007,661	0	0	592,106	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,474,841	0	0	6,957,838	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	725,588	0	0	4,477,313	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	286,521	0	0	394,947	13
Total Accumulated Provision	1,012,109	0	0	4,872,260	
Net Utility Plant	2,462,732	0	0	2,085,578	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	682,749	4,293,837			4,976,586	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,780	218,889			264,669	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,693				2,693	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	140	3,541			3,681	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	48,613	222,430	0	0	271,043	16
Debits during year						17
Book cost of plant retired	5,774	38,954			44,728	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,774	38,954	0	0	44,728	25
Balance end of year (110.1)	725,588	4,477,313	0	0	5,202,901	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.00%	3.38%				28

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	267,752	375,038			642,790	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	18,769	19,909			38,678	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	18,769	19,909	0	0	38,678	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	286,521	394,947	0	0	681,468	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.00%	3.38%				28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Dam	296,489			296,489	2
Total Nonutility Property (121)	296,489	0	0	296,489	
Less accum. prov. depr. & amort. (122)	209,693	11,860		221,553	3
Net Nonutility Property	86,796	(11,860)	0	74,936	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	28,711		79,555		108,266	95,901	1
Other	1,479				1,479	0	2
Total Electric Utility					109,745	95,901	

Account	Total End of Year	Amount Prior Year	
Electric utility total	109,745	95,901	1
Water utility	22,180	19,122	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	131,925	115,023	

**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)				
ELECTRIC SYSTEM REVENUE BONDS	1,865	428	6,527	1
Total			<u><u>6,527</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	411,858	1
Changes during year (explain):		2
Balance end of year	<u>411,858</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC SYSTEM REVENUE BONDS	06/01/1999	12/01/2009	3.90%	260,000	1
Total Bonds (Account 221):				260,000	

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)					
STATE TRUST FUND LOAN WATER UTILITY	01/25/1995	03/15/2004	5.00%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	187,980	1
Accruals:		
Charged water department expense	69,131	2
Charged electric department expense	149,664	3
Charged sewer department expense	1,209	4
Other (explain):		
NONE		5
Total Accruals and other credits	220,004	
Taxes paid during year:		
County, state and local taxes	187,980	6
Social Security taxes	31,038	7
PSC Remainder Assessment	4,119	8
Other (explain):		
LICENSE FEE AGREEMENT	1,012	9
Total payments and other debits	224,149	
Balance end of year	183,835	

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)					
SERIES 1999 REVENUE BONDS	1,210	14,295	14,515	990	1
Subtotal	1,210	14,295	14,515	990	
Advances from Municipality (223)					
NONE	0			0	2
8-2-93 PROMISORY NOTE	0			0	3
State Trust Fund Loan 1/25/95	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST ON CAPACITY CREDIT	0	6,267	6,267	0	6
Subtotal	0	6,267	6,267	0	
Total	1,210	20,562	20,782	990	

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):		
ADVANCE TO GENERAL FUND - WRS PAYOFF	143,865	1
Total (Acct. 123):	143,865	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	29,647	2
Total (Acct. 124):	29,647	
Special Funds (125):		
BOND RESERVE FUND	58,000	3
Total (Acct. 125):	58,000	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,968	5
Electric	466,068	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	506,036	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	13,486	10
Other (specify):		
NONE		11
Total (Acct. 143):	13,486	
Receivables from Municipality (145):		
2005 TAX ROLL ITEMS	29,439	12
INSURANCE PREMIUMS	2,685	13
RENT OF EQUIPMENT	4,643	14
PUBLIC FIRE PROTECTION	1,800	15
SEWER SHARE OF METER COSTS	18,502	16
ELECTRIC REVENUE BOND PAYMENT DUE DEBT SERVICE	8,440	17
Total (Acct. 145):	65,509	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TOWER PAINTING	106,660	20
Total (Acct. 183):	106,660	
Payables to Municipality (233):		
2004 STREET PROJECTS	6,002	21
UTILITY SHARE OF BEC PROJECT COSTS	128,882	22
Total (Acct. 233):	134,884	
Other Deferred Credits (253):		
Regulatory Liability	523,870	23
UNREFUNDED CAPACITY CREDIT	227,487	24
PUBLIC BENEFITS CHARGE	18,386	25
VESTED VACATION AND SICK LEAVE	37,894	26
Total (Acct. 253):	807,637	

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)	2,391,580	6,212,885	0	0	8,604,465	1
Materials and Supplies	20,651	102,823	0	0	123,474	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	704,168	4,385,575	0	0	5,089,743	4
Customer Advances for Construction					0	5
Regulatory Liability	226,700	311,722	0	0	538,422	6
					0	7
Average Net Rate Base	1,481,363	1,618,411	0	0	3,099,774	
Net Operating Income	66,792	34,402	0	0	101,194	8
Net Operating Income as a percent of Average Net Rate Base	4.51%	2.13%	N/A	N/A	3.26%	

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	232,827	320,147	0	0	552,974	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,254	16,850	0	0	29,104	3
Other (specify):					0	4
Balance End of Year	220,573	303,297	0	0	523,870	

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.

The interest on capacity credits to be refunded to customers totaled \$6,267.

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Bruce Manthey authorized amortization of water tower painting over a five year period in a letter dated September 20, 2005.

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

The capital projects fund billed the utility in 2006 for the water utility's share of the BEC project totaling \$128,882.

The sewer utility's share of meter related costs totaled \$18,502 and was billed in 2006.

The general fund paid the final billing on the 2004 street projects and billed the water utility it's share.

Customers were billed for work done by the utility totaling \$13,486.

The debt service fund owes the electric utility \$8,440. The utility overpaid one debt payment.

The utility places delinquent billings on the tax roll. \$29,439 of delinquent billing were placed on the tax roll.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	483,212	471,084	1
Total Sales of Water	483,212	471,084	
Other Operating Revenues			
Forfeited Discounts (470)	3,213	4,111	2
Miscellaneous Service Revenues (471)	90	20	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,068	4,065	6
Total Other Operating Revenues	9,371	8,196	
Total Operating Revenues	492,583	479,280	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	74,665	67,154	8
Water Treatment Expenses (630-635)	30,952	21,941	9
Transmission and Distribution Expenses (640-655)	66,188	37,532	10
Customer Accounts Expenses (901-904)	15,008	14,459	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	124,067	107,321	13
Total Operation and Maintenance Expenses	310,880	248,407	
Other Operating Expenses			
Depreciation Expense (403)	45,780	43,643	14
Amortization Expense (404-407)		0	15
Taxes (408)	69,131	68,943	16
Total Other Operating Expenses	114,911	112,586	
Total Operating Expenses	425,791	360,993	
NET OPERATING INCOME	66,792	118,287	

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	1,063	54,270	93,381	4
Commercial	195	45,358	53,783	5
Industrial	7	396,079	198,205	6
Total Metered Sales to General Customers (461)	1,265	495,707	345,369	
Private Fire Protection Service (462)	11		3,960	7
Public Fire Protection Service (463)	1		111,320	8
Other Sales to Public Authorities (464)	24	21,617	22,563	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 1,301	 517,324	 483,212	

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)	111,320	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)	111,320	
Forfeited Discounts (470):		
Customer late payment charges	3,213	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,213	
Miscellaneous Service Revenues (471):		
WATER TURN ON CHARGES	90	7
Total Miscellaneous Service Revenues (471)	90	
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	3,554	10
Other (specify): BULK WATER SALES	1,662	11
WATER TOWER CELL ATTENNA RENT	800	12
MARK-UP ON SALE OF MATERIALS	52	13
Total Other Water Revenues (474)	6,068	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	50,156	41,265	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	24,509	25,889	9
Total Pumping Expenses	74,665	67,154	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	30,952	21,941	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	30,952	21,941	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	13,144	12,276	14
Operation Supplies and Expenses (641)	3,877	2,371	15
Maintenance of Distribution Reservoirs and Standpipes (650)	26,665	0	16
Maintenance of Mains (651)	11,797	10,925	17
Maintenance of Services (652)	3,457	4,439	18
Maintenance of Meters (653)	3,099	3,846	19
Maintenance of Hydrants (654)	4,149	3,675	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	66,188	37,532	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,760	5,647	22
Accounting and Collecting Labor (902)	9,248	8,643	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		169	25
Total Customer Accounts Expenses	15,008	14,459	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	28,292	26,907	27
Office Supplies and Expenses (921)	4,401	3,882	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	13,551	3,061	30
Property Insurance (924)	1,888	1,603	31
Injuries and Damages (925)	5,831	5,967	32
Employee Pensions and Benefits (926)	57,220	53,539	33
Regulatory Commission Expenses (928)	918	0	34
Miscellaneous General Expenses (930)	5,077	5,847	35
Transportation Expenses (933)	2,597	2,272	36
Maintenance of General Plant (935)	4,292	4,243	37
Total Administrative and General Expenses	124,067	107,321	
Total Operation and Maintenance Expenses	310,880	248,407	

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		61,547	61,547	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,210	1,270	2
Net property tax equivalent		60,337	60,277	
Social Security		8,357	8,105	3
PSC Remainder Assessment		437	561	4
Other (specify): NONE			0	5
Total tax expense		69,131	68,943	

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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217559				3
County tax rate	mills		5.126728				4
Local tax rate	mills		9.838399				5
School tax rate	mills		11.165670				6
Voc. school tax rate	mills		1.196568				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.544924				10
Less: state credit	mills		1.583650				11
Net tax rate	mills		25.961274				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.838399				14
Combined School Tax Rate	mills		12.362238				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.200637				17
Total Tax Rate	mills		27.544924				18
Ratio of Local and School Tax to Total	dec.		0.805979				19
Total tax net of state credit	mills		25.961274				20
Net Local and School Tax Rate	mills		20.924248				21
Utility Plant, Jan. 1	\$	3,185,235	3,185,235				22
Materials & Supplies	\$	19,122	19,122				23
Subtotal	\$	3,204,357	3,204,357				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,204,357	3,204,357				26
Assessment Ratio	dec.		0.862202				27
Assessed Value	\$	2,762,803	2,762,803				28
Net Local & School Rate	mills		20.924248				29
Tax Equiv. Computed for Current Year	\$	57,810	57,810				30
Tax Equivalent per 1994 PSC Report	\$	61,547					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	61,547					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	16,667		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)	273,180		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	289,847	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	114,687		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	150,843		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	265,530	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,202		23
Total Water Treatment Plant	6,202	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)			16,667	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)			273,180	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	289,847	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			114,687	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			150,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	265,530	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,202	23
Total Water Treatment Plant	0	0	6,202	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	728		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	201,574		26
Transmission and Distribution Mains (343)	1,079,897	134,064	27
Fire Mains (344)	0		28
Services (345)	111,438	2,193	29
Meters (346)	134,060	6,991	30
Hydrants (348)	160,216	12,985	31
Other Transmission and Distribution Plant (349)	498		32
Total Transmission and Distribution Plant	1,688,411	156,233	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,015	125	35
Computer Equipment (391.1)	10,066	616	36
Transportation Equipment (392)	24,792		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,320		39
Laboratory Equipment (395)	307		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	17,349		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,141		44
Other Tangible Property (399)	0		45
Total General Plant	65,990	741	
Total utility plant in service directly assignable	2,315,980	156,974	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,315,980	156,974	

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)			728 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			201,574 26
Transmission and Distribution Mains (343)			1,213,961 27
Fire Mains (344)			0 28
Services (345)			113,631 29
Meters (346)	5,774		135,277 30
Hydrants (348)			173,201 31
Other Transmission and Distribution Plant (349)			498 32
Total Transmission and Distribution Plant	5,774	0	1,838,870
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			2,140 35
Computer Equipment (391.1)			10,682 36
Transportation Equipment (392)			24,792 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			9,320 39
Laboratory Equipment (395)			307 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			17,349 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,141 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	66,731
Total utility plant in service directly assignable	5,774	0	2,467,180
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,774	0	2,467,180

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	129,299		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	129,299	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			129,299 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	129,299
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	566,676	97,768	27
Fire Mains (344)	0		28
Services (345)	150,739	25,648	29
Meters (346)	0		30
Hydrants (348)	22,541	14,990	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	739,956	138,406	
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	869,255	138,406	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	869,255	138,406	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			664,444 27
Fire Mains (344)			0 28
Services (345)			176,387 29
Meters (346)			0 30
Hydrants (348)			37,531 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	878,362
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	0	1,007,661
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,007,661

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			38,999	38,999	1
February			37,452	37,452	2
March			42,747	42,747	3
April			40,098	40,098	4
May			40,704	40,704	5
June			48,057	48,057	6
July			60,472	60,472	7
August			70,862	70,862	8
September			49,502	49,502	9
October			43,696	43,696	10
November			41,590	41,590	11
December			41,483	41,483	12
Total annual pumpage	0	0	555,662	555,662	
Less: Water sold				517,324	13
Volume pumped but not sold				38,338	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				23,065	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				23,065	19
Volume pumped but unaccounted for				15,273	20
Percent of water lost				3%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,075	24
Date of maximum: 8/3/2005					25
Cause of maximum:					26
Hydrant flushing.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				469	27
Date of minimum: 3/6/2005					28
Total KWH used for pumping for the year				753,240	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)	
NORTH MILL (1919)	#1	400	16	1,152,000	Yes	1
MEMORIAL (1958)	#3	420	14	1,152,000	Yes	2
GUY AVENUE (1985)	#4	350	20	1,292,000	Yes	3
WEST MAPLE (1990)	#5	382	20	1,080,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification	#1	#3	#4	1
Location	NORTH MILL STREET	MEMORIAL AVENUE	GUY AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JOHNSON	LAYNE	LAYNE	5
Year Installed	1974	1958	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	815	800	1,200	8
Pump Motor or Standby Engine Mfr	G.E.	U.S.	G.E.	10
Year Installed	1974	1958	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#5			14
Location	WEST MAPLE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	75			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	BULL HILL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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	D	1.000	138	0	0	0	138	1
M	D	1.500	40	0	0	0	40	2
M	D	4.000	22,894	0	0	0	22,894	3
M	D	6.000	43,600	217	0	0	43,817	4
M	D	8.000	28,524	5,771	0	0	34,295	5
M	D	10.000	27,599	32	0	0	27,631	6
M	D	12.000	4,455	0	0	0	4,455	7
M	D	14.000	351	0	0	0	351	8
Total Within Municipality			127,601	6,020	0	0	133,621	
Total Utility			127,601	6,020	0	0	133,621	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	804	0	0	0	804	18	1
M	1.000	427	33	0	0	460	5	2
M	1.250	19	0	0	0	19		3
M	1.500	20	0	0	0	20		4
M	2.000	28	0	0	0	28		5
M	3.000	5	0	0	0	5		6
M	4.000	19	0	0	0	19		7
M	6.000	11	0	0	0	11		8
M	10.000	1	0	0	0	1		9
Total Utility		1,334	33	0	0	1,367	23	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,169	0	52	0	1,117	2	1
0.750	78	60	0	0	138	0	2
1.000	30	4	1	0	33	1	3
1.250	3	0	0	0	3	0	4
1.500	21	4	1	0	24	3	5
2.000	26	1	0	0	27	3	6
3.000	15	0	0	0	15	1	7
4.000	1	0	0	0	1	0	8
6.000	6	0	0	0	6	4	9
Total:	1,349	69	54	0	1,364	14	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,048	58	0	9	0	2	1,117	1
0.750	18	78	0	0	0	42	138	2
1.000	4	20	0	5	0	4	33	3
1.250	0	2	0	1	0	0	3	4
1.500	0	17	1	1	0	5	24	5
2.000	0	16	0	9	0	2	27	6
3.000	0	4	2	5	0	4	15	7
4.000	0	0	0	1	0	0	1	8
6.000	0	0	0	2	0	4	6	9
Total:	1,070	195	3	33	0	63	1,364	

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	187	11			198	2
Total Fire Hydrants	187	11	0	0	198	
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:	100
Number of distribution system valves end of year:	646
Number of distribution valves operated during year:	344

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 25%, but not less \$5,000, please explain.

Power purchased increased because more water was pumped and the cost of electricity increased for the utility.

Maintenance of Distribution Reservoirs and Standpipes shows a balance of \$26,665. This is the amortization of the water tower refurbishing approved by the public service commission.

Outside services employed (a/c #923) increased because an outside firm was hired to conduct a water moduling and tower study.

Chemicals (a/c # 631) increased because a delivery fee was added to the billings.

Water Mains (Page W-17)

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

The utility paid for the main added for the BEC project (3,172 ft).

The developer paid for the main added in the north mill street area (2,848ft).

Water Services (Page W-18)

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

The utility paid for the BEC project and the developer paid for the north mill area services.

Meters (Page W-19)

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

The utility is approximately 5 years ahead in testing. Less meters can be tested.

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.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	4,736,454	4,061,522	1
Total Sales of Electricity	4,736,454	4,061,522	
Other Operating Revenues			
Forfeited Discounts (450)	7,989	7,757	2
Miscellaneous Service Revenues (451)	742	1,052	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	4,498	2,851	5
Interdepartmental Rents (455)	5,479	5,484	6
Other Electric Revenues (456)	1,093	789	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	19,801	17,933	
Total Operating Revenues	4,756,255	4,079,455	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	3,841,089	3,158,686	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	121,289	141,123	11
Customer Accounts Expenses (901-904)	48,547	51,714	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	342,375	318,731	14
Total Operation and Maintenance Expenses	4,353,300	3,670,254	
Other Expenses			
Depreciation Expense (403)	218,889	209,519	15
Amortization Expense (404-407)		0	16
Taxes (408)	149,664	155,159	17
Total Other Expenses	368,553	364,678	
Total Operating Expenses	4,721,853	4,034,932	
NET OPERATING INCOME	34,402	44,523	

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	7,989	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,989	
Miscellaneous Service Revenues (451):		
RECONNECTION CHARGES	742	3
Total Miscellaneous Service Revenues (451)	742	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS	2,898	5
OTHER	1,600	6
Total Rent from Electric Property (454)	4,498	
Interdepartmental Rents (455):		
COMPUTER RENTAL TO OTHER DEPARTMENTS	5,479	7
Total Interdepartmental Rents (455)	5,479	
Other Electric Revenues (456):		
RETAINED SALES TAX	902	8
MARK-UP ON MATERIAL AND SUPPLIES INVENTORY	113	9
NSF CHECK CHARGES	78	10
Total Other Electric Revenues (456)	1,093	
Amortization of Construction Grants (457):		
NONE		11
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	17,301	11,376	10
Total Hydraulic Power Generation Expenses	17,301	11,376	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	4,523	702	11
Fuel (539)	27,941	2,279	12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	35,932	3,305	14
Total Other Power Generation Expenses	68,396	6,286	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	3,718,420	3,104,052	15
Other Expenses (546)	36,972	36,972	16
Total Other Power Supply Expenses	3,755,392	3,141,024	
Total Power Production Expenses	3,841,089	3,158,686	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)	49,100	62,386	21
Line and Station Supplies and Expenses (562)	74	1,703	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)	2,091	2,603	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	13,164	13,605	26
Maintenance of Structures and Equipment (571)		0	27
Maintenance of Lines (572)	34,523	41,252	28
Maintenance of Line Transformers (573)	2,717	3,514	29
Maintenance of Street Lighting and Signal Systems (574)	9,584	5,328	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)	10,036	10,732	32
Total Distribution Expenses	121,289	141,123	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,658	5,820	33
Accounting and Collecting Labor (902)	42,267	41,509	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)	622	4,385	36
Total Customer Accounts Expenses	48,547	51,714	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	70,503	76,323	38
Office Supplies and Expenses (921)	15,780	14,298	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	39,364	11,079	41
Property Insurance (924)	15,142	13,112	42
Injuries and Damages (925)	8,249	6,756	43
Employee Pensions and Benefits (926)	163,272	160,578	44
Regulatory Commission Expenses (928)	1,233	1,654	45
Miscellaneous General Expenses (930)	10,220	14,260	46
Transportation Expenses (933)	5,429	6,434	47
Maintenance of General Plant (935)	13,183	14,237	48
Total Administrative and General Expenses	342,375	318,731	
 Total Operation and Maintenance Expenses	 4,353,300	 3,670,254	

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		122,288	126,433	1
Social Security		22,681	23,121	2
Wisconsin Gross Receipts Tax		3,683	1,021	3
PSC Remainder Assessment		1,012	4,584	4
Other (specify): NONE			0	5
Total tax expense		149,664	155,159	

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			Barron				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.217559				2
County tax rate	mills		5.126728				3
Local tax rate	mills		9.838399				4
School tax rate	mills		11.165670				5
Voc. school tax rate	mills		1.196568				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		27.544924				9
Less: state credit	mills		1.583650				10
Net tax rate	mills		25.961274				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.838399				12
Combined School Tax Rate	mills		12.362238				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		22.200637				15
Total Tax Rate	mills		27.544924				16
Ratio of Local and School Tax to Total	dec.		0.805979				17
Total tax net of state credit	mills		25.961274				18
Net Local and School Tax Rate	mills		20.924248				19
Utility Plant, Jan. 1	\$	6,682,465	6,682,465				20
Materials & Supplies	\$	95,901	95,901				21
Subtotal	\$	6,778,366	6,778,366				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	6,778,366	6,778,366				24
Assessment Ratio	dec.		0.862202				25
Assessed Value	\$	5,844,321	5,844,321				26
Net Local & School Rate	mills		20.924248				27
Tax Equiv. Computed for Current Year	\$	122,288	122,288				28
Tax Equivalent per 1994 PSC Report	\$	81,653					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	122,288					31

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	356,691	122	13
Water Wheels, Turbines and Generators (333)	63,669		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	420,360	122	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	3,787		18
Structures and Improvements (341)	295,244		19
Fuel Holders, Producers and Accessories (342)	21,596		20
Prime Movers (343)	1,198,412		21
Generators (344)	76,000		22
Accessory Electric Equipment (345)	64,918	52,982	23
Miscellaneous Power Plant Equipment (346)	3,809		24
Total Other Production Plant	1,663,766	52,982	

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)			356,813 13
Water Wheels, Turbines and Generators (333)			63,669 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	420,482
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			3,787 18
Structures and Improvements (341)			295,244 19
Fuel Holders, Producers and Accessories (342)			21,596 20
Prime Movers (343)			1,198,412 21
Generators (344)			76,000 22
Accessory Electric Equipment (345)			117,900 23
Miscellaneous Power Plant Equipment (346)			3,809 24
Total Other Production Plant	0	0	1,716,748

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	121,617		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	121,617	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	835		34
Structures and Improvements (361)	1,259		35
Station Equipment (362)	1,322,006		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	91,940	5,656	38
Overhead Conductors and Devices (365)	102,439	2,586	39
Underground Conduit (366)	10,362		40
Underground Conductors and Devices (367)	874,848	170,477	41
Line Transformers (368)	505,601	20,513	42
Services (369)	179,270	5,810	43
Meters (370)	147,915	6,968	44
Installations on Customers' Premises (371)	492		45
Leased Property on Customers' Premises (372)	5,835		46
Street Lighting and Signal Systems (373)	180,641	232	47
Total Distribution Plant	3,423,443	212,242	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	60,838		49
Office Furniture and Equipment (391)	17,554	375	50
Computer Equipment (391.1)	38,895	1,849	51
Transportation Equipment (392)	101,144	25,891	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	18,701	1,771	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)			121,617 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	121,617
DISTRIBUTION PLANT			
Land and Land Rights (360)			835 34
Structures and Improvements (361)			1,259 35
Station Equipment (362)			1,322,006 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,327		96,269 38
Overhead Conductors and Devices (365)	499		104,526 39
Underground Conduit (366)			10,362 40
Underground Conductors and Devices (367)	11,153		1,034,172 41
Line Transformers (368)			526,114 42
Services (369)	49		185,031 43
Meters (370)	394		154,489 44
Installations on Customers' Premises (371)			492 45
Leased Property on Customers' Premises (372)			5,835 46
Street Lighting and Signal Systems (373)	23		180,850 47
Total Distribution Plant	13,445	0	3,622,240
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			60,838 49
Office Furniture and Equipment (391)			17,929 50
Computer Equipment (391.1)	1,450		39,294 51
Transportation Equipment (392)	10,696		116,339 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	324		20,148 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	13,105		55
Power Operated Equipment (396)	161,620	49,416	56
Communication Equipment (397)	11,177		57
Miscellaneous Equipment (398)	7,818		58
Other Tangible Property (399)	0		59
Total General Plant	430,852	79,302	
Total utility plant in service directly assignable	6,060,038	344,648	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	6,060,038	344,648	

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)			13,105 55
Power Operated Equipment (396)	13,039		197,997 56
Communication Equipment (397)			11,177 57
Miscellaneous Equipment (398)			7,818 58
Other Tangible Property (399)			0 59
Total General Plant	25,509	0	484,645
Total utility plant in service directly assignable	38,954	0	6,365,732
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	38,954	0	6,365,732

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	200,000		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	200,000	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)			200,000 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	200,000
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	17,937		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	17,937	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)	38,539		38
Overhead Conductors and Devices (365)	12,847		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	157,220	5,120	41
Line Transformers (368)	8,618	346	42
Services (369)	144,345	707	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)	6,427		47
Total Distribution Plant	367,996	6,173	
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)			17,937 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	17,937
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)			38,539 38
Overhead Conductors and Devices (365)			12,847 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			162,340 41
Line Transformers (368)			8,964 42
Services (369)			145,052 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)			6,427 47
Total Distribution Plant	0	0	374,169
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	0	0
Total utility plant in service directly assignable	585,933	6,173
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	585,933	6,173

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	592,106
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	592,106

TRANSMISSION AND DISTRIBUTION LINES

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

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
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0
Customers served at other than rural rates:	10
Farm	11
Nonfarm	18
Total	18
Total customers on rural lines at end of year	18

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	13,542	Tuesday	01/18/2005	11:29	7,604	1
February	02	13,192	Friday	02/18/2005	09:44	7,269	2
March	03	12,907	Tuesday	02/22/2005	09:59	6,554	3
April	04	12,448	Tuesday	04/19/2005	09:44	6,961	4
May	05	12,265	Monday	05/02/2005	09:29	6,542	5
June	06	13,277	Tuesday	06/07/2005	15:59	6,799	6
July	07	14,834	Thursday	06/23/2005	11:29	7,255	7
August	08	14,969	Tuesday	08/02/2005	10:44	7,911	8
September	09	13,959	Monday	09/12/2005	11:44	6,680	9
October	10	13,546	Tuesday	10/04/2005	12:29	6,658	10
November	11	12,559	Thursday	11/17/2005	09:29	6,727	11
December	12	13,207	Tuesday	12/06/2005	17:14	7,033	12
Total		160,705				83,993	

System Name

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

Type of Reading	Supplier
15 minutes integrated	XCEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	336	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	311	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	647	7
Purchases	83,992	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	84,639	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	81,595	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	369	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	369	23
Total Sold and Used	81,964	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,675	27
Total Energy Losses	2,675	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.1605%	29
Total Disposition of Energy	84,639	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	1,488	14,008	1
Total Sales for Residential Sales		1,488	14,008	
Commercial & Industrial				
SMALL POWER	CP-1	26	4,866	2
LARGE POWER	CP-2	8	9,825	3
INDUSTRIAL POWER	CP-3	1	42,116	4
GENERAL SERVICE	GS-1	321	10,545	5
Total Sales for Commercial & Industrial		356	67,352	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1		235	6
Total Sales for Public Street & Highway Lighting		0	235	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,844	81,595	

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)	
		987,591	34,493	1,022,084	1
0	0	987,591	34,493	1,022,084	
		315,316	9,867	325,183	2
		525,694	22,222	547,916	3
		1,827,750	291,677	2,119,427	4
		643,059	31,516	674,575	5
0	0	3,311,819	355,282	3,667,101	
		46,676	593	47,269	6
0	0	46,676	593	47,269	
				0	7
0	0	0	0	0	
0	0	4,346,086	390,368	4,736,454	

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	Northern States Powe				1
Point of Delivery	BARRON				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	160,705				6
Average load factor	71.5955%				7
Total Cost of Purchased Power	3,718,420				8
Average cost per kWh	0.0443				9
On-Peak Hours (if applicable)	9:00-:9:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,113	4,491			12
February	2,993	4,275			13
March	2,810	3,744			14
April	3,114	3,847			15
May	2,915	3,627			16
June	2,794	4,006			17
July	3,125	4,130			18
August	3,423	4,488			19
September	2,891	3,789			20
October	3,011	3,646			21
November	2,860	3,867			22
December	2,987	4,046			23
Total kWh (000)	36,036	47,956			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	647	4
Is Generation Metered or Estimated?	██████████	5
Is Exciter & Station Use Metered or Estimated?	██████████	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated	8,589	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 (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	29	17
February	27	18
March	26	19
April	48	20
May	73	21
June	133	22
July	111	23
August	95	24
September	22	25
October	32	26
November	25	27
December	26	28
Total kWh (000)	647	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	23,657	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)		
Name of Plant	#1	#1	#1	#1	#1	1
Unit Identification	9	4	3	1	1	2
Type of Generation	RECIP	RECIP	RECIP	RECIP	RECIP	3
kWh Net Generation (000)	99	30	38	36	36	4
Is Generation Metered or Estimated?	M	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)						7
Date and Hour of Such Maximum Demand						8
Load Factor						9
Maximum Net Generation in Any One Day						10
Date of Such Maximum						11
Number of Hours Generators Operated	40					12
Maximum Continuous or Dependable Capacity--kW						13
Is Plant Owned or Leased?	O	O	O	O	O	14
Total Production Expenses						15
Cost per kWh of Net Generation (\$)	0.0000	0.0000	0.0000	0.0000	0.0000	16
Monthly Net Generation --- kWh (000):						
January	1	1	1	1	1	17
February	1					18
March						19
April	2	1	1	1	1	20
May	12	1	5	4	4	21
June	45	6	8	7	7	22
July	21	12	13	13	13	23
August	17	9	10	10	10	24
September						25
October						26
November						27
December						28
Total kWh (000)	99	30	38	36	36	29
Gas Consumed--Therms						30
Average Cost per Therm Burned (\$)						31
Fuel Oil Consumed Barrels (42 gal.)	7,230	2,211	2,703	2,583	2,583	32
Average Cost per Barrel of Oil Burned (\$)						33
Specific Gravity						34
Average BTU per Gallon						35
Lubricating Oil Consumed--Gallons						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.)						41
Average Cost per Ton (\$)						42
Kind of Coal Used						43
Average BTU per Pound						44
Water Evaporated--Thousands of Pounds						45
Is Water Evaporated, Metered or Estimated?						46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel						47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.						48
Based on Total Coal Used at Plant						49
Based on Coal Used Solely in Electric Generation						50
Average BTU per kWh Net Generation						51
Total Cost of Fuel (Oil and/or Coal)						52
per kWh Net Generation (\$)						53
						54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	#7	#8	HYDRO	NONE	1
Unit Identification	7	8	2A	2	2
Type of Generation	RECIP	RECIP	HYDRO	RECIP	3
kWh Net Generation (000)	14	56	336	38	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M		M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?				O	14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)	0.0000	0.0000	0.0000	0.0000	16
Monthly Net Generation --- kWh (000):					
January	1	1	22	1	17
February		1	25		18
March			26		19
April	1	2	39	1	20
May		8	36	7	21
June	4	19	37	7	22
July	4	13	23	12	23
August	4	12	23	10	24
September			22		25
October			32		26
November			25		27
December			26		28
Total kWh (000)	14	56	336	38	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)	1,354	4,868		2,708	32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					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

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)	1
NONE								1
Total							0	

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)	1
#1	1	1998	RECIP.	Cummins	1,800	1,620	1
#2	2	1998	RECIP.	Cummins	1,800	1,620	2
#3	3	1998	RECIP.	Cummins	1,800	1,620	3
#4	4	1998	RECIP.	Cummins	1,800	1,620	4
#7	7	1944	RECIP.	FAIRBANKS-MORSE	300	1,400	5
#8	8	1954	RECIP.	FAIRBANKS-MORSE	720	1,920	6

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated	Total Maximum
			kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
1998	1		1,167	1,459	1,175	1,175
1998	1		1,167	1,459	1,175	1,175
1998	1		1,167	1,459	1,175	1,175
1998	1		1,167	1,459	1,175	1,175
1944	2		980	1,225	980	600
1954	2		1,360	1,360	1,360	1,200

1

2

3

4

5

6

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)	
Barron	YELLOW RIV	REMOTE	VERTIC	2	1,923	150	150	1
							Total	<u>150</u>

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)		
12	12	1,923	2		72	90	72	1
Total				0	72	90	72	0

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					1
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	East End	Generator	Generator-	Jerome	Jerome's	1
Voltage--High Side	14	14	14	69	69	2
Voltage--Low Side	2	0	0	12	12	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	2,500	3,750	3,750	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	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					11
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Main	Main Plant	South End	West End	West Maple	12
Voltage--High Side	69	69	14	14	14	13
Voltage--Low Side	14	14	2	2	2	14
Num. of Main Transformers in Operation	1	1	1	1	1	15
Total Capacity of Transformers in kVA	7,500	7,500	1,500	2,500	1,000	16
Number of Spare Transformers on Hand	0	0	0	0	0	17
15-Minute Maximum Demand in kW						18
Dt and Hr of Such Maximum Demand						19
						20
Kwh Output						21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					22
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	WI Dairy	Woodland				23
Voltage--High Side	14	14				24
Voltage--Low Side	2	2				25
Num. of Main Transformers in Operation	1	1				26
Capacity of Transformers in kVA	1,000	500				27
Number of Spare Transformers on Hand	0	0				28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
						31
Kwh Output						32

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	1,869	414	42,238	1
Acquired during year	9	8	1,137	2
Total	1,878	422	43,375	3
Retired during year	3			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,875	422	43,375	6
Number end of year accounted for as follows:				7
In customers' use	1,835	389	41,576	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	40	33	1,799	12
Total end of year	1,875	422	43,375	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	239	61	1
Mercury Vapor	400	10	3	2
Sodium Vapor	100	74	119	3
Sodium Vapor	150	120	61	4
Sodium Vapor	250	10	4	5
Total		453	248	
Ornamental				
NONE		0		6
Total		0	0	
Other				
Mercury Vapor	175	41	27	7
Mercury Vapor	400	1	1	8
Sodium Vapor	100	4	2	9
Total		46	30	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

The generation accounts including fuel increased because the engines were used more in 2005.

Maintenance of production plant (A/C # 543) increased because of repairs to engine # 2 totaling \$30,018.

The cost of power increased during 2005. Therefore, purchased power increased and the related revenue accounts also increased.

Line and station labor decreased because the utility had one less employee for a period of time during 2005.

Outside services employed (a/c # 923) increased because a power study was completed by an outside firm totaling \$18,675 and an attorney was hired for labor negotiations. The total paid the attorney was \$8,523.

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

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

The additions in account 367 totaled \$170,477 which includes the Pine Street addition in the amount of \$97,456 and the HWY 25 addition in the amount of \$62,441.

The reactor project was capitalized in the amount of \$52,813 in a/c # 345.

Sales of Electricity by Rate Schedule (Page E-14)

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

The information was not available.
