



3014 (02-02-05)

ANNUAL REPORT

OF

Name: NEW RICHMOND CITY UTILITIES

Principal Office: 156 E FIRST STREET
NEW RICHMOND, WI 54017

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: NEW RICHMOND CITY UTILITIES

Utility Address: 156 E FIRST STREET
NEW RICHMOND, WI 54017

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. DENNIS A HORNER

Title: UTILITY MANAGER

Office Address:

156 E. FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

E-mail Address:

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

Name: KIM FRANK

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 1148
EAU CLAIRE, WI 54702

Telephone: (715) 833 - 1717 EXT 18

Fax Number: (715) 836 - 7877

E-mail Address:

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

Name: GERALD FREY

Title: COMMISSION FREY

Office Address:

P.O. BOX 1148
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
P.O. BOX 1148
EAU CLAIRE, WI 54702

Telephone: (715) 833 - 1717 EXT 18

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 4/22/2005

Period covered by most recent audit: 1/1/2004 - 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS A HORNER

Title: UTILITY MANAGER

Office Address:
156 E FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- MR RALPH BERENDS, SECRETARY
- MR KEN CERNOHOUS, COMMISSION MEMBER
- MR GERALD FREY, PRESIDENT
- MR ROBERT MULLEN, COMMISSION MEMBER
- MR GERALD WARNER, COMMISSION MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,173,487	5,096,872	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,508,014	4,475,740	2
Depreciation Expense (403)	293,716	276,313	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	168,681	171,023	5
Total Operating Expenses	5,970,411	4,923,076	
Net Operating Income	203,076	173,796	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	203,076	173,796	
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)	28,726	12,052	10
Miscellaneous Nonoperating Income (421)	169,757	249,757	11
Total Other Income	198,483	261,809	
Total Income	401,559	435,605	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,899)	(9,899)	12
Other Income Deductions (426)	49,170	42,627	13
Total Miscellaneous Income Deductions	39,271	32,728	
Income Before Interest Charges	362,288	402,877	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,694	36,210	14
Amortization of Debt Discount and Expense (428)	2,041	2,041	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	6,805	7,676	17
Other Interest Expense (431)	90	1,679	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	40,630	47,606	
Net Income	321,658	355,271	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,626,408	2,973,238	20
Balance Transferred from Income (433)	321,658	355,271	21
Miscellaneous Credits to Surplus (434)	0	297,899	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)	3,948,066	3,626,408	

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	6,173,487		6,173,487	1
Total (Acct. 400):	6,173,487	0	6,173,487	
Operation and Maintenance Expense (401-402):				
Derived	5,508,014		5,508,014	2
Total (Acct. 401-402):	5,508,014	0	5,508,014	
Depreciation Expense (403):				
Derived	293,716		293,716	3
Total (Acct. 403):	293,716	0	293,716	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	168,681		168,681	5
Total (Acct. 408):	168,681	0	168,681	
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:	203,076	0	203,076	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	28,726	0	28,726 11
Total (Acct. 419):	28,726	0	28,726
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Electric	[REDACTED]	169,757	169,757 12
NONE	0	0	0 13
Total (Acct. 421):	0	169,757	169,757
TOTAL OTHER INCOME:	28,726	169,757	198,483

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(9,899)	[REDACTED]	(9,899) 14
NONE	0	0	0 15
Total (Acct. 425):	(9,899)	0	(9,899)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	48,148	48,148 16
MEUW DUES	1,022	0	1,022 17
Total (Acct. 426):	1,022	48,148	49,170
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,877)	48,148	39,271

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	31,694	[REDACTED]	31,694 18
Total (Acct. 427):	31,694	0	31,694
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT & ISSUANCE COST:	2,041	[REDACTED]	2,041 19
Total (Acct. 428):	2,041	0	2,041
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	6,805	[REDACTED]	6,805 21
Total (Acct. 430):	6,805	0	6,805

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	90		90 22
Total (Acct. 431):	90	0	90
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	40,630	0	40,630
NET INCOME:	200,049	121,609	321,658
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,648,893	977,515	3,626,408 24
Total (Acct. 216):	2,648,893	977,515	3,626,408
Balance Transferred from Income (433):			
Derived	200,049	121,609	321,658 25
Total (Acct. 433):	200,049	121,609	321,658
Miscellaneous Credits to Surplus (434):			
NONE		0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,848,942	1,099,124	3,948,066

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

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.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	0	6,173,487	0	0	6,173,487	1	
Less: interdepartmental sales	0	107,490	0	0	107,490	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		3,180			3,180	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	0	6,062,817	0	0	6,062,817		

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses	440,121		440,121	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	119,485		119,485	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	559,606	0	559,606	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water		1
Electric	10.2	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)	8,389,510	7,570,653	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,052,085	3,724,037	2
Net Utility Plant	4,337,425	3,846,616	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	302,915	633,993	7
Total Other Property and Investments	302,915	633,993	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(106,808)	9,388	8
Temporary Cash Investments (132)	354,088	228,288	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1,011,701	763,815	11
Other Accounts Receivable (143)	31,186	48,027	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	1,109	613	13
Receivables from Municipality (145)	56,642	50,808	14
Materials and Supplies (150)	208,552	160,555	15
Prepayments (165)	14,662	10,637	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,568,914	1,270,905	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,038	17,079	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	15,038	17,079	
Total Assets and Other Debits	6,224,292	5,768,593	

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)	368,976	224,776	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,948,066	3,626,408	23
Total Proprietary Capital	4,317,042	3,851,184	
LONG-TERM DEBT			
Bonds (221)	763,175	893,175	24
Advances from Municipality (223)	126,327	144,231	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	889,502	1,037,406	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	490,880	354,166	28
Payables to Municipality (233)	973	974	29
Customer Deposits (235)	10,159	9,534	30
Taxes Accrued (236)	113,802	117,904	31
Interest Accrued (237)	7,290	8,116	32
Other Current and Accrued Liabilities (238)	179,874	144,651	33
Total Current and Accrued Liabilities	802,978	635,345	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	214,770	244,658	36
Total Deferred Credits	214,770	244,658	
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	6,224,292	5,768,593	

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	0	0	0	7,570,653	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)	0	0	0	6,837,807	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	1,407,503	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)				144,200	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	0	0	0	8,389,510	
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)	0	0	0	3,731,673	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	0	0	0	320,412	13
Total Accumulated Provision	0	0	0	4,052,085	
Net Utility Plant	0	0	0	4,337,425	

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	3,451,381				3,451,381	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	293,716				293,716	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,971				4,971	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	298,687	0	0	0	298,687	16
Debits during year						17
Book cost of plant retired	18,120				18,120	18
Cost of removal	275				275	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	18,395	0	0	0	18,395	25
Balance end of year (110.1)	3,731,673	0	0	0	3,731,673	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	272,656				272,656	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	48,148				48,148	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	48,148	0	0	0	48,148	16
Debits during year						17
Book cost of plant retired	392				392	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	392	0	0	0	392	25
Balance end of year (110.1)	320,412	0	0	0	320,412	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	613	1
Additions:		
Provision for uncollectibles during year	1,109	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	1,109	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others	613	6
Total accounts written off	613	
Balance end of year	1,109	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			208,552		208,552	160,555	2
Total Electric Utility					208,552	160,555	

Account	Total End of Year	Amount Prior Year	
Electric utility total	208,552	160,555	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	208,552	160,555	

**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)				
2001 GO PROMISSORY NOTES	166	428	912	1
2002 GO PROMISSORY NOTES	231	428	1,502	2
2003 REVENUE BOND	1,644	428	12,624	3
Total			15,038	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	224,776	1
Changes during year (explain):		
STREET LIGHTS CONTRIBUTED BY THE MUNICIPALITY	144,200	2
Balance end of year	<u>368,976</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)	
2001 GO PROMISSORY NOTE	07/05/2001	04/01/2011	4.00%	59,030	1
2002 GO PROMISSORY NOTE	07/01/2002	04/01/2012	4.80%	104,145	2
2003 REVENUE BOND	09/03/2003	10/01/2013	3.49%	600,000	3
Total Bonds (Account 221):				763,175	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM WATER UTILITY	02/20/1992	06/01/2012	5.00%	126,327	1
Total for Account 223				126,327	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	117,904	1
Accruals:		
Charged water department expense		2
Charged electric department expense	168,681	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	168,681	
Taxes paid during year:		
County, state and local taxes	117,904	6
Social Security taxes	48,470	7
PSC Remainder Assessment	4,521	8
Other (explain):		
LICENSE FEES	1,888	9
Total payments and other debits	172,783	
Balance end of year	113,802	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2001 GO PROMISSORY NOTE	789	3,104	3,132	761	2
2002 GO PROMISSORY NOTE	1,091	4,263	4,375	979	3
2003 REVENUE BOND	6,236	24,327	25,013	5,550	4
Subtotal	8,116	31,694	32,520	7,290	
Advances from Municipality (223)					
NONE	0			0	5
ADVANCE FROM WATER	0	6,805	6,805	0	6
Subtotal	0	6,805	6,805	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	90	90	0	8
Subtotal	0	90	90	0	
Total	8,116	38,589	39,415	7,290	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE ACCOUNT	156,683	3
2003 REVENUE BOND INVESTMENT ACCOUNT	146,232	4
Total (Acct. 125):	302,915	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		6
Electric	1,011,701	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	1,011,701	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	31,186	12
Total (Acct. 143):	31,186	
Receivables from Municipality (145):		
ITEMS PLACED ON TAX ROLL - DUE FROM TAX AGENCY FUND	8,646	13
DUE FROM CAPITAL PROJECT FUND	22,611	14
DUE FROM TIF #6 FUND	25,385	15
Total (Acct. 145):	56,642	
Prepayments (165):		
PREPAID INSURANCE	14,662	16
Total (Acct. 165):	14,662	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	973	19
Total (Acct. 233):	973	
Other Deferred Credits (253):		
Regulatory Liability	178,189	20
PUBLIC BENEFITS	36,581	21
Total (Acct. 253):	214,770	

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)	0	6,561,101	0	0	6,561,101	1
Materials and Supplies	0	184,553	0	0	184,553	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	0	3,591,527	0	0	3,591,527	4
Customer Advances for Construction					0	5
Regulatory Liability	0	183,138	0	0	183,138	6
					0	7
Average Net Rate Base	0	2,970,989	0	0	2,970,989	
Net Operating Income	0	203,076	0	0	203,076	8
Net Operating Income as a percent of Average Net Rate Base	N/A	6.84%	N/A	N/A	6.84%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	0	188,088	0	0	188,088	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	0	9,899	0	0	9,899	3
Other (specify):					0	4
Balance End of Year	0	178,189	0	0	178,189	

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

General footnotes

Cash and Working Funds (131) can have a negative balance because it is part of pooled cash with the other utility funds.

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.

Notes Payable (231) - Interest of \$90 consists of interest paid on customer deposits. There is no long-term debt associated with this interest.

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

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

Account 143 - Generally for amounts due from developers for various utility work on projects.

Account 145 - Due from capital projects fund and due from TIF #6 fund are for utility work done on various city projects.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of New Richmond
New Richmond, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the New Richmond Electric Utility, an enterprise fund of the City of New Richmond as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
March 23, 2006

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	6,130,264	5,067,493	1
Total Sales of Electricity	6,130,264	5,067,493	
Other Operating Revenues			
Forfeited Discounts (450)	7,975	5,986	2
Miscellaneous Service Revenues (451)	7,047	4,052	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	28,201	19,341	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	43,223	29,379	
Total Operating Revenues	6,173,487	5,096,872	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	4,701,727	3,749,898	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	292,254	258,908	11
Customer Accounts Expenses (901-904)	77,192	61,895	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	436,841	405,039	14
Total Operation and Maintenance Expenses	5,508,014	4,475,740	
Other Expenses			
Depreciation Expense (403)	293,716	276,313	15
Amortization Expense (404-407)		0	16
Taxes (408)	168,681	171,023	17
Total Other Expenses	462,397	447,336	
Total Operating Expenses	5,970,411	4,923,076	
NET OPERATING INCOME	203,076	173,796	

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	7,975	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	<u>7,975</u>	
Miscellaneous Service Revenues (451):		
TEMPORARY SERVICES	7,047	3
Total Miscellaneous Service Revenues (451)	<u>7,047</u>	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	<u>0</u>	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	<u>0</u>	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	<u>0</u>	
Other Electric Revenues (456):		
OTHER SERVICE REVENUES	28,201	7
Total Other Electric Revenues (456)	<u>28,201</u>	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	4,701,727	3,749,898	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	4,701,727	3,749,898	
Total Power Production Expenses	4,701,727	3,749,898	
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)	61,810	59,855	20
Line and Station Labor (561)	24,576	14,176	21
Line and Station Supplies and Expenses (562)	42,387	22,782	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)	2,400	3,900	24
Customer Installations Expenses (567)	12,735	0	25
Miscellaneous Distribution Expenses (569)	20,073	17,916	26
Maintenance of Structures and Equipment (571)	219	26	27
Maintenance of Lines (572)	91,065	93,095	28
Maintenance of Line Transformers (573)	808	7,154	29
Maintenance of Street Lighting and Signal Systems (574)	18,275	22,192	30
Maintenance of Meters (575)	17,885	17,763	31
Maintenance of Miscellaneous Distribution Plant (576)	21	49	32
Total Distribution Expenses	292,254	258,908	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	8,770	9,024	33
Accounting and Collecting Labor (902)	65,242	53,264	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)	3,180	(393)	36
Total Customer Accounts Expenses	77,192	61,895	
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)	44,023	40,169	38
Office Supplies and Expenses (921)	15,746	14,662	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	20,768	16,892	41
Property Insurance (924)	10,190	12,794	42
Injuries and Damages (925)	30,925	31,245	43
Employee Pensions and Benefits (926)	241,987	223,766	44
Regulatory Commission Expenses (928)		0	45
Miscellaneous General Expenses (930)	16,211	39,509	46
Transportation Expenses (933)	27,534	512	47
Maintenance of General Plant (935)	29,457	25,490	48
Total Administrative and General Expenses	436,841	405,039	
 Total Operation and Maintenance Expenses	 5,508,014	 4,475,740	

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		113,802	117,904	1
Social Security		48,470	45,305	2
Wisconsin Gross Receipts Tax		1,888	2,113	3
PSC Remainder Assessment		4,521	5,701	4
Other (specify): NONE			0	5
Total tax expense		<u>168,681</u>	<u>171,023</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.215500				3
County tax rate	mills		3.334100				4
Local tax rate	mills		8.523600				5
School tax rate	mills		7.772200				6
Voc. school tax rate	mills		1.140600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.986000				10
Less: state credit	mills		1.010400				11
Net tax rate	mills		19.975600				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.523600				14
Combined School Tax Rate	mills		8.912800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.436400				17
Total Tax Rate	mills		20.986000				18
Ratio of Local and School Tax to Total	dec.		0.830859				19
Total tax net of state credit	mills		19.975600				20
Net Local and School Tax Rate	mills		16.596900				21
Utility Plant, Jan. 1	\$	7,570,653	7,570,653				22
Materials & Supplies	\$	160,555	160,555				23
Subtotal	\$	7,731,208	7,731,208				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,731,208	7,731,208				26
Assessment Ratio	dec.		0.886900				27
Assessed Value	\$	6,856,808	6,856,808				28
Net Local & School Rate	mills		16.596900				29
Tax Equiv. Computed for Current Year	\$	113,802	113,802				30
Tax Equivalent per 1994 PSC Report	\$	107,848					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	113,802					34

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

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	6,455	98,283	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	6,455	98,283	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,400		34
Structures and Improvements (361)	68,491		35
Station Equipment (362)	771,021		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	260,536	9,762	38
Overhead Conductors and Devices (365)	851,864	97,340	39
Underground Conduit (366)	5,116		40
Underground Conductors and Devices (367)	878,264	129,252	41
Line Transformers (368)	1,084,300	81,319	42
Services (369)	601,060	60,833	43
Meters (370)	374,262	28,878	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	1,397		46
Street Lighting and Signal Systems (373)	665,282	35,006	47
Total Distribution Plant	5,562,993	442,390	
GENERAL PLANT			
Land and Land Rights (389)	3,146		48
Structures and Improvements (390)	54,857		49
Office Furniture and Equipment (391)	42,566	1,390	50
Computer Equipment (391.1)	33,374		51
Transportation Equipment (392)	412,066	29,469	52
Stores Equipment (393)	1,001		53
Tools, Shop and Garage Equipment (394)	48,297		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)	800		103,938 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	800	0	103,938
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,400 34
Structures and Improvements (361)			68,491 35
Station Equipment (362)			771,021 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	498		269,800 38
Overhead Conductors and Devices (365)	7,751		941,453 39
Underground Conduit (366)			5,116 40
Underground Conductors and Devices (367)	6,686		1,000,830 41
Line Transformers (368)	800		1,164,819 42
Services (369)	322		661,571 43
Meters (370)	848		402,292 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			1,397 46
Street Lighting and Signal Systems (373)	415		699,873 47
Total Distribution Plant	17,320	0	5,988,063
GENERAL PLANT			
Land and Land Rights (389)			3,146 48
Structures and Improvements (390)			54,857 49
Office Furniture and Equipment (391)			43,956 50
Computer Equipment (391.1)			33,374 51
Transportation Equipment (392)			441,535 52
Stores Equipment (393)			1,001 53
Tools, Shop and Garage Equipment (394)			48,297 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)	3,369		55
Power Operated Equipment (396)	90,980		56
Communication Equipment (397)	10,632		57
Miscellaneous Equipment (398)	14,659		58
Other Tangible Property (399)	0		59
Total General Plant	714,947	30,859	
Total utility plant in service directly assignable	6,284,395	571,532	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	6,284,395	571,532	

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)			3,369 55
Power Operated Equipment (396)			90,980 56
Communication Equipment (397)			10,632 57
Miscellaneous Equipment (398)			14,659 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	745,806
Total utility plant in service directly assignable	18,120	0	6,837,807
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	18,120	0	6,837,807

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	10,297	6,299	38
Overhead Conductors and Devices (365)	171,882	14,674	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	784,339	130,886	41
Line Transformers (368)	5,389	11,046	42
Services (369)	1,352	1,796	43
Meters (370)	1,068		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	240,986	4,076	47
Total Distribution Plant	1,215,313	168,777	
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)	23,805		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			16,596 38
Overhead Conductors and Devices (365)	161		186,395 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	155		915,070 41
Line Transformers (368)			16,435 42
Services (369)			3,148 43
Meters (370)			1,068 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	76		244,986 47
Total Distribution Plant	392	0	1,383,698
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)			23,805 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	23,805	0	
Total utility plant in service directly assignable	1,239,118	168,777	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	1,239,118	168,777	

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	23,805
Total utility plant in service directly assignable	392	0	1,407,503
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	392	0	1,407,503

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)	24					24 2
14.4/24.9 kV (25kV)						0 3
Other:						
NONE						0 4
Underground Lines						
2.4/4.16 kV (4kV)	1			1		0 5
7.2/12.5 kV (12kV)	51		5			56 6
14.4/24.9 kV (25kV)						0 7
Other:						
NONE						0 8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)						0 9
7.2/12.5 kV (12kV)	1					1 10
14.4/24.9 kV (25kV)						0 11
Other:						
NONE						0 12
Underground Lines						
2.4/4.16 kV (4kV)						0 13
7.2/12.5 kV (12kV)						0 14
14.4/24.9 kV (25kV)						0 15
Other:						
NONE						0 16
Transmission System						
Pole Lines						
34.5 kV						0 17
69 kV						0 18
115 kV						0 19
138 kV						0 20
Other:						
NONE						0 21
Underground Lines						
34.5 kV						0 22
69 kV						0 23
115 kV						0 24
138 kV						0 25
Other:						
NONE						0 26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	2	3
Total	2	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	5	7
Nonfarm	46	8
Total	51	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	51	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	14,412	Monday	01/17/2005	19:00	7,916	1
February	02	13,433	Monday	02/07/2005	19:00	6,746	2
March	03	13,128	Tuesday	03/08/2005	20:00	7,210	3
April	04	11,511	Wednesday	04/27/2005	11:00	6,221	4
May	05	11,759	Monday	05/02/2005	11:00	6,353	5
June	06	17,155	Thursday	06/23/2005	17:00	7,361	6
July	07	17,718	Wednesday	07/13/2005	14:00	8,381	7
August	08	18,646	Tuesday	08/02/2005	16:00	8,426	8
September	09	15,948	Tuesday	09/06/2005	17:00	7,737	9
October	10	14,977	Monday	10/03/2005	20:00	7,455	10
November	11	14,500	Wednesday	11/16/2005	18:00	7,393	11
December	12	15,136	Monday	12/19/2005	18:00	8,094	12
Total		178,323				89,293	

System Name WI PUBLIC POWER, INC

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

Type of Reading	Supplier
15 minutes integrated	WI PUBLIC POWER INC.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	89,292	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	89,292	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	85,873	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	85,873	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	3,311	25
Total Energy Losses	3,311	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.7081%	27
Total Disposition of Energy	89,184	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	3,317	30,401	1
RURAL	RG-1	51	708	2
Total Sales for Residential Sales		3,368	31,109	
Commercial & Industrial				
SMALL POWER	CP-1	62	15,068	3
LARGE POWER	CP-2	14	22,820	4
LARGE POWER (INDUSTRIAL)	CP-3	2	4,779	5
COMMERCIAL	GS-1	465	9,644	6
INTERDEPARTMENTAL	GS-1	23	1,548	7
SECURITY LIGHTING	MS-1	44	72	8
Total Sales for Commercial & Industrial		610	53,931	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	833	9
Total Sales for Public Street & Highway Lighting		1	833	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,979	85,873	

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)	
0		1,967,919	362,115	2,330,034	1
0		43,378	8,483	51,861	2
0	0	2,011,297	370,598	2,381,895	
47,151	47,151	834,079	176,790	1,010,869	3
54,676	66,254	1,104,700	269,661	1,374,361	4
15,767	15,767	267,885	61,188	329,073	5
0	0	664,156	111,216	775,372	6
3,542	3,542	88,301	19,189	107,490	7
0	0	11,824	778	12,602	8
121,136	132,714	2,970,945	638,822	3,609,767	
		128,728	9,874	138,602	9
0	0	128,728	9,874	138,602	
				0	10
0	0	0	0	0	
121,136	132,714	5,110,970	1,019,294	6,130,264	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	NORTH SUBSTATION		SOUTH SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	69000		69000		4
Point of Metering	12470		12470		5
Total of 12 Monthly Maximum Demands -- kW	177,671		1		6
Average load factor	68.8451%		0.0000%		7
Total Cost of Purchased Power	4,701,727				8
Average cost per kWh	0.0527		0.0000		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,709	4,207			12
February	3,345	3,402			13
March	3,688	3,522			14
April	3,119	3,101			15
May	3,126	3,227			16
June	3,874	3,487			17
July	3,818	4,563			18
August	4,414	4,011			19
September	3,766	3,971			20
October	3,545	3,910			21
November	3,597	3,797			22
December	3,786	4,307			23
Total kWh (000)	43,787	45,505	0	0	24
					25
					26
					27
					28
	(d)		(e)		
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	NORTH	SOUTH			1
Voltage--High Side	69,000	69,000			2
Voltage--Low Side	12,470	12,470			3
Num. Main Transformers in Operation	1	1			4
Total Capacity of Transformers in kVA	25,000	25,000			5
Number of Spare Transformers on Hand	0	0			6
15-Minute Maximum Demand in kW	16,550	14,056			7
Dt and Hr of Such Maximum Demand	08/09/2005 14:00	06/23/2005 17:00			8 9
Kwh Output	3,244,269	5,772,039			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,233	980	55,973	1
Acquired during year	219	55	3,900	2
Total	4,452	1,035	59,873	3
Retired during year	38			4
Sales, transfers or adjustments increase (decrease)		(1)	(167)	5
Number end of year	4,414	1,034	59,706	6
Number end of year accounted for as follows:				7
In customers' use	4,130	905	53,465	8
In utility's use		3	40	9
				10
Locked meters on customers' premises	6			11
In stock	278	126	6,201	12
Total end of year	4,414	1,034	59,706	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	250	177,052	1
Sodium Vapor	100	139	71,508	2
Sodium Vapor	150	7	7,075	3
Sodium Vapor	250	9	7,000	4
Total		405	262,635	
Ornamental				
Metal Halide/Halogen	70	58	16,240	5
Metal Halide/Halogen	400	172	273,600	6
Sodium Vapor	100	185	50,616	7
Sodium Vapor	150	133	79,801	8
Sodium Vapor	250	76	76,429	9
Total		624	496,686	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Purchased Power (545) - There has been a large increase in purchased power in 2005 in all utilities. This is mostly attributed to increasing fuel prices.

Line and Station Labor (561) - Increased in 2005 because of additional work done upgrading the north substation.

Line and Station Supplies and Expense (562) - In 2004, there was more expense from 562 capitalized than in 2005. Also the utility purchased needed equipment and small tools in 2005.

Customer Installation Expenses (567) and Miscellaneous General Expenses (930) - Diggers hotline expenses have always been coded to 930. Starting in 2005, an employee was doing this work and the expense was coded to 567.

Maintenance of Line Transformers (573) - In 2004 the utility had numerous transformer boxes painted and in 2005 there were no boxes painted.

Transportation Expenses (933) - This varies from year to year, as do charges for truck time capitalized. Also in 2005, the cost of fuel for vehicles increased and the rates for charging truck time were not increased for these additional costs.

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 following accounts had additions greater than \$50,000: Services (369), Transformers (368), Underground Conductors and Devices (367), Overhead Conductors and Devices (365). These are all due to the number of customers added and the many new building projects during 2005.

Station Equipment (353) additions are greater than \$50,000 because there was an upgrade to the north substation during 2005.

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

The retirement shown on schedule E-06 for Account 368 agrees to the Sales, transfers or adjustments increase (decrease) line of the Electric Meter & Line Transformers schedule. The line transformer removed was reported on this line because it was sold, not retired.

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

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

Underground Conductors and Devices (367) had additions greater than \$50,000 during the year because the city was involved in many developer projects.
