



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: RICHLAND CENTER ELECTRIC UTILITY

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Principal Office: 450 SOUTH MAIN STREET  
P.O. BOX 312  
RICHLAND CENTER, WI 53581-0312

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For the Year Ended: DECEMBER 31, 2005

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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**

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**Exact Utility Name:** RICHLAND CENTER ELECTRIC UTILITY

**Utility Address:** 450 SOUTH MAIN STREET  
P.O. BOX 312  
RICHLAND CENTER, WI 53581-0312

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** JAN LEONARD  
**Title:** OFFICE MANAGER

**Office Address:**  
450 SOUTH MAIN STREET  
P.O. BOX 312  
RICHLAND CENTER, WI 53581-0312

**Telephone:** (608) 647 - 3844

**Fax Number:** (608) 647 - 2830

**E-mail Address:** N/A

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

**Name:** AIMEE MILLAN  
**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2404

**Fax Number:** (608) 249 - 8583

**E-mail Address:** amillan@virchowkrause.com

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

**Name:** RODNEY PERRY  
**Title:** PRESIDENT OF THE UTILITY COMMISSION

**Office Address:**  
450 SOUTH MAIN STREET  
P.O. BOX 312  
RICHLAND CENTER, WI 53581-0312

**Telephone:** (608) 647 - 3844

**Fax Number:** (608) 647 - 2830

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2404

**Fax Number:** (608) 249 - 8532

**E-mail Address:** amillan@virchowkrause.com

**Date of most recent audit report:** 2/24/2006

**Period covered by most recent audit:** 1/1/2005 TO 12/31/2005

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**Names and titles of utility management including manager or superintendent:**

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**Name:** STEVE COMPTON

**Title:** CITY ADMINISTRATOR - UTILITY MANAGER

**Office Address:**

450 SOUTH MAIN STREET  
P.O. BOX 312  
RICHLAND CENTER, WI 53581-0312

**Telephone:** (608) 647 - 3844 EXT

**Fax Number:** (608) 647 - 2830

**E-mail Address:**

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**Name of utility commission/committee:** UTILITY COMMISSION

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**Names of members of utility commission/committee:**

- RICHARD BEGGS
- STEVE DEETS
- JIM HEIAR
- RODNEY PERRY, PRESIDENT
- SCOTT SAWLE
- DAVID SIEFKES
- FRANK WARNICK

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,868,697	5,574,636	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	6,679,497	5,246,541	2
Depreciation Expense (403)	260,549	238,226	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	176,737	181,903	5
<b>Total Operating Expenses</b>	<b>7,116,783</b>	<b>5,666,670</b>	
<b>Net Operating Income</b>	<b>(248,086)</b>	<b>(92,034)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(248,086)</b>	<b>(92,034)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(2,024)	2,332	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	33,359	16,135	10
Miscellaneous Nonoperating Income (421)	204,504	25,540	11
<b>Total Other Income</b>	<b>235,839</b>	<b>44,007</b>	
<b>Total Income</b>	<b>(12,247)</b>	<b>(48,027)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(9,326)	(9,326)	12
Other Income Deductions (426)	13,042	11,372	13
<b>Total Miscellaneous Income Deductions</b>	<b>3,716</b>	<b>2,046</b>	
<b>Income Before Interest Charges</b>	<b>(15,963)</b>	<b>(50,073)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>(15,963)</b>	<b>(50,073)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,465,920	4,520,757	20
Balance Transferred from Income (433)	(15,963)	(50,073)	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)	3,769	4,764	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,446,188</b>	<b>4,465,920</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	6,868,697		6,868,697	1
<b>Total (Acct. 400):</b>	<b>6,868,697</b>	<b>0</b>	<b>6,868,697</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	6,679,497		6,679,497	2
<b>Total (Acct. 401-402):</b>	<b>6,679,497</b>	<b>0</b>	<b>6,679,497</b>	
<b>Depreciation Expense (403):</b>				
Derived	260,549		260,549	3
<b>Total (Acct. 403):</b>	<b>260,549</b>	<b>0</b>	<b>260,549</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	176,737		176,737	5
<b>Total (Acct. 408):</b>	<b>176,737</b>	<b>0</b>	<b>176,737</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(248,086)</b>	<b>0</b>	<b>(248,086)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	(2,024)		(2,024)	8
<b>Total (Acct. 415-416):</b>	<b>(2,024)</b>	<b>0</b>	<b>(2,024)</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST AND DIVIDEND INCOME	33,359	0	33,359 11
<b>Total (Acct. 419):</b>	<b>33,359</b>	<b>0</b>	<b>33,359</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Electric	[REDACTED]	204,504	204,504 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>204,504</b>	<b>204,504</b>
<b>TOTAL OTHER INCOME:</b>	<b>31,335</b>	<b>204,504</b>	<b>235,839</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(9,326)	[REDACTED]	(9,326) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(9,326)</b>	<b>0</b>	<b>(9,326)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	11,981	11,981 16
OTHER INCOME DEDUCTIONS	1,061	0	1,061 17
<b>Total (Acct. 426):</b>	<b>1,061</b>	<b>11,981</b>	<b>13,042</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(8,265)</b>	<b>11,981</b>	<b>3,716</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0	0	0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0	0	0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME:</b>	<b>(208,486)</b>	<b>192,523</b>	<b>(15,963)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,349,352	116,568	4,465,920 24
<b>Total (Acct. 216):</b>	<b>4,349,352</b>	<b>116,568</b>	<b>4,465,920</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(208,486)	192,523	(15,963) 25
<b>Total (Acct. 433):</b>	<b>(208,486)</b>	<b>192,523</b>	<b>(15,963)</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
APPROPRATIONS OF INCOME TO MUNICIPAL FUNDS	3,769	0	3,769 29
<b>Total (Acct. 439)--Debit:</b>	<b>3,769</b>	<b>0</b>	<b>3,769</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,137,097</b>	<b>309,091</b>	<b>4,446,188</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		9,177			9,177	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		626			626	2
Payroll		4,615			4,615	3
Materials		5,960			5,960	4
Taxes		0			0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>11,201</b>	<b>0</b>	<b>0</b>	<b>11,201</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>(2,024)</b>	<b>0</b>	<b>0</b>	<b>(2,024)</b>	

### 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	6,868,697	0	0	<b>6,868,697</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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			714		<b>714</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>6,867,983</b>	<b>0</b>	<b>0</b>	<b>6,867,983</b>	

### 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	297,681		297,681	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	69,304	6,133	75,437	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	13,116		13,116	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	6,133	(6,133)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>386,234</b>	<b>0</b>	<b>386,234</b>	

### 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	6.5	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,890,169	7,361,799	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,732,687	4,512,756	2
<b>Net Utility Plant</b>	<b>3,157,482</b>	<b>2,849,043</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	333,620	384,593	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>333,620</b>	<b>384,593</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	271,946	134,218	8
Temporary Cash Investments (132)	878,849	1,209,721	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	639,846	509,262	11
Other Accounts Receivable (143)	148,553	31,109	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	78,273	41,000	14
Materials and Supplies (150)	137,613	124,399	15
Prepayments (165)	10,598	6,262	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>2,165,678</b>	<b>2,055,971</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	131,201	187,046	20
<b>Total Deferred Debits</b>	<b>131,201</b>	<b>187,046</b>	
<b>Total Assets and Other Debits</b>	<b>5,787,981</b>	<b>5,476,653</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	166,563	127,856	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	4,446,188	4,465,920	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,612,751</b>	<b>4,593,776</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	780,499	435,557	<b>28</b>
Payables to Municipality (233)	27,644	28,334	<b>29</b>
Customer Deposits (235)	1,136	1,588	<b>30</b>
Taxes Accrued (236)	17,337	38,594	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)	107,923	102,103	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>934,539</b>	<b>606,176</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	240,691	276,701	<b>36</b>
<b>Total Deferred Credits</b>	<b>240,691</b>	<b>276,701</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,787,981</b>	<b>5,476,653</b>	

**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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	0	0	0	7,361,799	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	0	0	0	7,363,237	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	526,932	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
<b>Total Utility Plant</b>	0	0	0	7,890,169	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	0	0	0	4,514,846	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	0	0	0	217,841	13
<b>Total Accumulated Provision</b>	0	0	0	4,732,687	
<b>Net Utility Plant</b>	0	0	0	3,157,482	

**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)	
<b>Balance first of year (110.1)</b>	4,306,896				<b>4,306,896</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	260,549				<b>260,549</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Clearing	57,000				<b>57,000</b>	<b>9</b>
Salvage	18,718				<b>18,718</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>336,267</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>336,267</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	115,802				<b>115,802</b>	<b>18</b>
Cost of removal	12,515				<b>12,515</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>128,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,317</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>4,514,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,514,846</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## 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)	
<b>Balance first of year (110.1)</b>	205,860				<b>205,860</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	11,981				<b>11,981</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>11,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,981</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>217,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>217,841</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation			137,613		137,613	124,399	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>137,613</b>	<b>124,399</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	137,613	124,399	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>137,613</b>	<b>124,399</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</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	127,856	1
<b>Changes during year (explain):</b>		
CONTRIBUTION FROM CITY FOR INDUSTRIAL PARK CONSTRUCTION	38,707	2
<b>Balance end of year</b>	<b><u>166,563</u></b>	

**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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

**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)
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	38,594	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	176,737	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>176,737</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	155,443	6
Social Security taxes	29,197	7
PSC Remainder Assessment	5,821	8
<b>Other (explain):</b>		
Wisconsin Gross Receipts Tax	1,517	9
FICA on Benefits	6,016	10
<b>Total payments and other debits</b>	<b>197,994</b>	
<b>Balance end of year</b>	<b>17,337</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ADVANCE TO TIF	38,432	2
ADVANCE TO TELECOMMUNICATIONS FUND	295,188	3
<b>Total (Acct. 124):</b>	<b>333,620</b>	
<b>Special Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		6
Electric	639,846	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>639,846</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE	0	12
POLE RENTAL	19,907	13
REFUSE CHARGES	26,673	14
HWY 80 STREET LIGHTING CHARGES DUE FROM DEPT OF TRANSPORTATION	101,973	15
<b>Total (Acct. 143):</b>	<b>148,553</b>	
<b>Receivables from Municipality (145):</b>		
ACCOUNTING AND COLLECTING COSTS DUE FROM SEWER	2,197	16
ACCOUNTING AND COLLECTING COSTS DUE FROM WATER	4,388	17
ELECTRIC BILLS DUE FROM CITY	22,481	18
CITY SHARE OF SAFETY CLASSES	10,500	19
INDUSTRIAL PARK LINE EXTENSION	19,357	20
HWY 80 PROJECT COSTS DUE FROM CITY	19,350	21
<b>Total (Acct. 145):</b>	<b>78,273</b>	

**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.
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Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	10,598	22
<b>Total (Acct. 165):</b>	<b>10,598</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		23
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
DEMAND SIDE MANAGEMENT PROGRAM - AUTHORIZED 2/22/1992	81,260	24
WPPI ENTRY FEE - AUTHORIZED 1/28/2002	15,126	25
PRELIMINARY SURVEY AND INVESTIGATION	34,815	26
<b>Total (Acct. 183):</b>	<b>131,201</b>	
<b>Payables to Municipality (233):</b>		
TAXES ON FIBER RING (TELECOMMUNICATIONS)	7,792	27
REFUSE ACCOUNTS COLLECTED BY UTILITY	19,852	28
<b>Total (Acct. 233):</b>	<b>27,644</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	167,873	29
PUBLIC BENEFIT FEES	72,818	30
<b>Total (Acct. 253):</b>	<b>240,691</b>	

**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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	0	7,188,171	0	0	7,188,171	1
Materials and Supplies	0	131,006	0	0	131,006	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	0	4,410,871	0	0	4,410,871	4
Customer Advances for Construction					0	5
Regulatory Liability	0	172,536	0	0	172,536	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>0</b>	<b>2,735,770</b>	<b>0</b>	<b>0</b>	<b>2,735,770</b>	
Net Operating Income	0	(248,086)	0	0	(248,086)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	N/A	-9.07%	N/A	N/A	-9.07%	

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## 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	177,199	0	0	177,199	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	0	9,326	0	0	9,326	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>0</b>	<b>167,873</b>	<b>0</b>	<b>0</b>	<b>167,873</b>	

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## FINANCIAL SECTION FOOTNOTES

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

**Extraordinary Property Losses (Acct 182):** amortization requires PSC authorization. Provide date of authorization.

183: Done.

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

183: Done.

**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.**

143: Done.

145: Done.

233: Done.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	6,837,505	5,531,834	1
<b>Total Sales of Electricity</b>	<b>6,837,505</b>	<b>5,531,834</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	8,258	6,203	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	19,015	32,128	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	3,919	4,471	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>31,192</b>	<b>42,802</b>	
<b>Total Operating Revenues</b>	<b>6,868,697</b>	<b>5,574,636</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	6,062,256	4,662,113	9
Transmission Expenses (550-553)	61,554	43,242	10
Distribution Expenses (560-576)	159,675	176,307	11
Customer Accounts Expenses (901-904)	66,530	68,724	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	329,482	296,155	14
<b>Total Operation and Maintenance Expenses</b>	<b>6,679,497</b>	<b>5,246,541</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	260,549	238,226	15
Amortization Expense (404-407)		0	16
Taxes (408)	176,737	181,903	17
<b>Total Other Expenses</b>	<b>437,286</b>	<b>420,129</b>	
<b>Total Operating Expenses</b>	<b>7,116,783</b>	<b>5,666,670</b>	
<b>NET OPERATING INCOME</b>	<b>(248,086)</b>	<b>(92,034)</b>	

### 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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	8,258	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,258</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACT RENTAL	19,015	5
<b>Total Rent from Electric Property (454)</b>	<b>19,015</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NSF CHARGES	1,807	7
MISCELLANEOUS	2,112	8
<b>Total Other Electric Revenues (456)</b>	<b>3,919</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## 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)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
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
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	6,062,256	4,662,113	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>6,062,256</b>	<b>4,662,113</b>	
<b>Total Power Production Expenses</b>	<b>6,062,256</b>	<b>4,662,113</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	61,554	43,242	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)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>61,554</b>	<b>43,242</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)	31,562	26,739	21
Line and Station Supplies and Expenses (562)	27,047	25,391	22
Street Lighting and Signal System Expenses (565)	7,372	6,742	23
Meter Expenses (566)	378	519	24
Customer Installations Expenses (567)	25,094	16,510	25
Miscellaneous Distribution Expenses (569)	1,371	3,061	26
Maintenance of Structures and Equipment (571)	929	1,007	27
Maintenance of Lines (572)	42,058	78,708	28
Maintenance of Line Transformers (573)	5,163	934	29
Maintenance of Street Lighting and Signal Systems (574)		236	30
Maintenance of Meters (575)	18,701	16,460	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
<b>Total Distribution Expenses</b>	<b>159,675</b>	<b>176,307</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	12,218	10,739	33
Accounting and Collecting Labor (902)	38,521	38,337	34
Supplies and Expenses (903)	15,077	17,137	35
Uncollectible Accounts (904)	714	2,511	36
<b>Total Customer Accounts Expenses</b>	<b>66,530</b>	<b>68,724</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	37
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	

**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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	15,777	15,686	<b>38</b>
Office Supplies and Expenses (921)	18,621	15,430	<b>39</b>
Administrative Expenses Transferred -- Credit (922)	0	0	<b>40</b>
Outside Services Employed (923)	28,718	19,168	<b>41</b>
Property Insurance (924)	2,400	2,400	<b>42</b>
Injuries and Damages (925)	39,373	22,895	<b>43</b>
Employee Pensions and Benefits (926)	195,603	183,322	<b>44</b>
Regulatory Commission Expenses (928)	6,536	4,125	<b>45</b>
Miscellaneous General Expenses (930)	20,613	32,329	<b>46</b>
Transportation Expenses (933)	90	0	<b>47</b>
Maintenance of General Plant (935)	1,751	800	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>329,482</b>	<b>296,155</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>6,679,497</b>	<b>5,246,541</b>	

**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		134,186	138,858	1
Social Security		29,197	28,828	2
Wisconsin Gross Receipts Tax		1,517	1,573	3
PSC Remainder Assessment		5,821	5,631	4
Other (specify): FICA ON BENEFITS		6,016	7,013	5
<b>Total tax expense</b>		<b>176,737</b>	<b>181,903</b>	

### 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			Richland				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.227992				2
County tax rate	mills		7.904858				3
Local tax rate	mills		7.976465				4
School tax rate	mills		13.143996				5
Voc. school tax rate	mills		2.170813				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>31.424124</b>				9
Less: state credit	mills		1.575987				10
<b>Net tax rate</b>	mills		<b>29.848137</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>7.976465</b>				12
<b>Combined School Tax Rate</b>	mills		<b>15.314809</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>23.291274</b>				15
<b>Total Tax Rate</b>	mills		<b>31.424124</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.741191</b>				17
<b>Total tax net of state credit</b>	mills		<b>29.848137</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>22.123167</b>				19
Utility Plant, Jan. 1	\$	7,361,799	7,361,799				20
Materials & Supplies	\$	124,399	124,399				21
<b>Subtotal</b>	\$	<b>7,486,198</b>	<b>7,486,198</b>				22
Less: Plant Outside Limits	\$	113,648	113,648				23
<b>Taxable Assets</b>	\$	<b>7,372,550</b>	<b>7,372,550</b>				24
Assessment Ratio	dec.		0.822700				25
<b>Assessed Value</b>	\$	<b>6,065,397</b>	<b>6,065,397</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>22.123167</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>134,186</b>	<b>134,186</b>				28
Tax Equivalent per 1994 PSC Report	\$	124,415					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>134,186</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	5,979		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
<b>Total Steam Production Plant</b>	<b>5,979</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			5,979 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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>5,979</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	13,768		25
Structures and Improvements (352)	0		26
Station Equipment (353)	13,389		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	34,877		29
Overhead Conductors and Devices (356)	19,157		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>81,191</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	2,536		34
Structures and Improvements (361)	15,770		35
Station Equipment (362)	753,521		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	749,780	16,119	38
Overhead Conductors and Devices (365)	1,179,209	14,262	39
Underground Conduit (366)	51,140	8,705	40
Underground Conductors and Devices (367)	1,154,551	5,018	41
Line Transformers (368)	783,396	84,960	42
Services (369)	198,731	13,054	43
Meters (370)	236,179	8,435	44
Installations on Customers' Premises (371)	81,419	4,497	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	327,787	149,137	47
<b>Total Distribution Plant</b>	<b>5,534,019</b>	<b>304,187</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	32,149		48
Structures and Improvements (390)	739,575		49
Office Furniture and Equipment (391)	49,453	970	50
Computer Equipment (391.1)	57,389	4,938	51
Transportation Equipment (392)	379,553	155,838	52
Stores Equipment (393)	3,152		53
Tools, Shop and Garage Equipment (394)	16,822		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)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			13,768 25
Structures and Improvements (352)			0 26
Station Equipment (353)			13,389 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			34,877 29
Overhead Conductors and Devices (356)			19,157 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>81,191</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			2,536 34
Structures and Improvements (361)			15,770 35
Station Equipment (362)			753,521 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	7,011	111,171	870,059 38
Overhead Conductors and Devices (365)	9,055	(111,171)	1,073,245 39
Underground Conduit (366)			59,845 40
Underground Conductors and Devices (367)	2,848		1,156,721 41
Line Transformers (368)	7,349		861,007 42
Services (369)	90		211,695 43
Meters (370)	1,140		243,474 44
Installations on Customers' Premises (371)	679		85,237 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	58,530		418,394 47
<b>Total Distribution Plant</b>	<b>86,702</b>	<b>0</b>	<b>5,751,504</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			32,149 48
Structures and Improvements (390)			739,575 49
Office Furniture and Equipment (391)			50,423 50
Computer Equipment (391.1)	1,100		61,227 51
Transportation Equipment (392)	28,000		507,391 52
Stores Equipment (393)			3,152 53
Tools, Shop and Garage Equipment (394)			16,822 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)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	19,174		55
Power Operated Equipment (396)	64,270		56
Communication Equipment (397)	18,204		57
Miscellaneous Equipment (398)	7,306		58
Other Tangible Property (399)	4,870		59
<b>Total General Plant</b>	<b>1,391,917</b>	<b>161,746</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,013,106</b>	<b>465,933</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>7,013,106</b>	<b>465,933</b>	

**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)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			19,174 55
Power Operated Equipment (396)			64,270 56
Communication Equipment (397)			18,204 57
Miscellaneous Equipment (398)			7,306 58
Other Tangible Property (399)			4,870 59
<b>Total General Plant</b>	<b>29,100</b>	<b>0</b>	<b>1,524,563</b>
<b>Total utility plant in service directly assignable</b>	<b>115,802</b>	<b>0</b>	<b>7,363,237</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>115,802</b>	<b>0</b>	<b>7,363,237</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)	
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
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)	0		38
Overhead Conductors and Devices (365)	111,171		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	89,578	102,531	41
Line Transformers (368)	101,304		42
Services (369)	20,375		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0	101,973	47
<b>Total Distribution Plant</b>	<b>322,428</b>	<b>204,504</b>	
<b>GENERAL PLANT</b>			
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)
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
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)			0 38
Overhead Conductors and Devices (365)			111,171 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			192,109 41
Line Transformers (368)			101,304 42
Services (369)			20,375 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)			101,973 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>526,932</b>
<b>GENERAL PLANT</b>			
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)
<b>GENERAL PLANT</b>		
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>322,428</b>	<b>204,504</b>
Common Utility Plant Allocated to Electric Department	0	60
<b>Total utility plant in service</b>	<b>322,428</b>	<b>204,504</b>

**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)
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>526,932</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>526,932</b>

## 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)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)						0 1
7.2/12.5 kV (12kV)	37					37 2
14.4/24.9 kV (25kV)						0 3
<b>Other:</b>						
NONE						0 4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)						0 5
7.2/12.5 kV (12kV)				37		37 6
14.4/24.9 kV (25kV)						0 7
<b>Other:</b>						
NONE						0 8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)						0 9
7.2/12.5 kV (12kV)						0 10
14.4/24.9 kV (25kV)						0 11
<b>Other:</b>						
NONE						0 12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)						0 13
7.2/12.5 kV (12kV)						0 14
14.4/24.9 kV (25kV)						0 15
<b>Other:</b>						
NONE						0 16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV						0 17
69 kV		4				4 18
115 kV						0 19
138 kV						0 20
<b>Other:</b>						
NONE						0 21
<b>Underground Lines</b>						
34.5 kV						0 22
69 kV						0 23
115 kV						0 24
138 kV						0 25
<b>Other:</b>						
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	1	3
<b>Total</b>	<b>1</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	51	8
<b>Total</b>	<b>51</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	5	12
<b>Total</b>	<b>5</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>56</b>	<b>14</b>

### 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	16,000	Friday	01/28/2005	12:00	9,600	<b>1</b>
February	02	16,000	Friday	02/25/2005	11:00	8,793	<b>2</b>
March	03	16,000	Tuesday	03/01/2005	12:00	9,751	<b>3</b>
April	04	16,000	Tuesday	04/19/2005	12:00	9,100	<b>4</b>
May	05	17,000	Monday	05/09/2005	13:00	9,478	<b>5</b>
June	06	22,000	Friday	06/24/2005	14:00	10,888	<b>6</b>
July	07	22,000	Friday	07/15/2005	14:00	11,194	<b>7</b>
August	08	22,000	Wednesday	08/03/2005	14:00	11,303	<b>8</b>
September	09	20,000	Tuesday	09/13/2005	14:00	10,160	<b>9</b>
October	10	20,000	Tuesday	10/04/2005	15:00	9,492	<b>10</b>
November	11	16,000	Friday	11/18/2005	12:00	9,075	<b>11</b>
December	12	16,000	Thursday	12/08/2005	11:00	9,557	<b>12</b>
<b>Total</b>		<b>219,000</b>				<b>118,391</b>	

**System Name**

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

Type of Reading	Supplier
60 minutes integrated	ALLIANT

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	118,391	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>118,391</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	115,184	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	53	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)	0	21
<b>Total Used by Company</b>	<b>53</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>115,237</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	3,154	25
<b>Total Energy Losses</b>	<b>3,154</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.6641%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>118,391</b>	<b>28</b>

### 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)	1
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	2,434	18,243	1
<b>Total Sales for Residential Sales</b>		<b>2,434</b>	<b>18,243</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL AND INDUSTRIAL SALES	CG-1	498	96,362	2
<b>Total Sales for Commercial &amp; Industrial</b>		<b>498</b>	<b>96,362</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	108	579	3
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>108</b>	<b>579</b>	
<b>Sales for Resale</b>				
NONE				4
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,040</b>	<b>115,184</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0		1,347,173	34,724	<b>1,381,897</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>1,347,173</b>	<b>34,724</b>	<b>1,381,897</b>	
173,952		5,185,896	206,515	<b>5,392,411</b>	<b>2</b>
<b>173,952</b>	<b>0</b>	<b>5,185,896</b>	<b>206,515</b>	<b>5,392,411</b>	
		62,075	1,122	<b>63,197</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>62,075</b>	<b>1,122</b>	<b>63,197</b>	
				<b>0</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>173,952</b>	<b>0</b>	<b>6,595,144</b>	<b>242,361</b>	<b>6,837,505</b>	

### 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					1
Point of Delivery	Richland Center				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Richland Center				5
Total of 12 Monthly Maximum Demands -- kW	220,602				6
Average load factor	73.5155%				7
Total Cost of Purchased Power	5,967,593				8
Average cost per kWh	0.0504				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	4,309	5,290			12
February	4,138	4,655			13
March	4,723	5,028			14
April	4,285	4,815			15
May	4,395	5,083			16
June	5,407	5,481			17
July	4,951	6,242			18
August	5,704	5,600			19
September	4,819	5,340			20
October	4,429	5,063			21
November	4,273	4,802			22
December	4,341	5,216			23
<b>Total kWh (000)</b>	<b>55,774</b>	<b>62,615</b>			<b>24</b>
					25
					26
					27
	<b>(d)</b>		<b>(e)</b>		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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	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
<b>Total kWh (000)</b>					<b>52</b>

### 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
<b>Load Factor</b>		<b>9</b>
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
<b>Cost per kWh of Net Generation (\$)</b>		<b>16</b>
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
<b>Total kWh (000)</b>	0	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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### 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							
<b>Total</b>							<u><u>0</u></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						
<b>Total</b>						<u><u>0</u></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.

<b>Turbine-Generators</b>								
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)
				0	0	0	0	0
<b>Total</b>				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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.

<b>Generators</b>						
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)
		0	0	0	0	0
<b>Total</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Dean Foods	James Olsn	RC Hopital	Rockwell	Sewer Plt	1
Voltage--High Side	12,470	69,000	12,470	12,470	12,470	2
Voltage--Low Side	480	12,470	480	480	480	3
Num. Main Transformers in Operation	2	1	1	7	2	4
Total Capacity of Transformers in kVA	5,000	28,000	2,000	2,000	1,500	5
Number of Spare Transformers on Hand	0	0	0	4	1	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					
	(h)	(i)	(j)	(k)		(l)
Name of Substation	UW-Rchmnd	WI Dairy				11
Voltage--High Side	12,470	12,470				12
Voltage--Low Side	480	480				13
Num. of Main Transformers in Operation	2	3				14
Total Capacity of Transformers in kVA	1,500	7,500				15
Number of Spare Transformers on Hand	1	0				16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
						19
Kwh Output						20

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)		(r)
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
						29
Kwh Output						30

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,027	720	50,995	1
Acquired during year	120	3	1,375	2
<b>Total</b>	<b>3,147</b>	<b>723</b>	<b>52,370</b>	<b>3</b>
Retired during year	40	11		4
Sales, transfers or adjustments increase (decrease)		0	(912)	5
<b>Number end of year</b>	<b>3,107</b>	<b>712</b>	<b>51,458</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	2,949	627	44,554	8
In utility's use	3			9
				10
Locked meters on customers' premises				11
In stock	155	85	6,904	12
<b>Total end of year</b>	<b>3,107</b>	<b>712</b>	<b>51,458</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	287	10	1
Sodium Vapor	150	35	10	2
Sodium Vapor	250	85	10	3
<b>Total</b>		<b>407</b>	<b>30</b>	
<b>Ornamental</b>				
Sodium Vapor	150	51	10	4
Sodium Vapor	250	12	10	5
Sodium Vapor	400	78	10	6
<b>Total</b>		<b>141</b>	<b>30</b>	
<b>Other</b>				
Incandescent	100	3	10	7
<b>Total</b>		<b>3</b>	<b>10</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### 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.

Account #545 - Increased cost of purchased power through WPPI.

Account #551 - Entire amount is the lease payment to Alliant Energy for the Pine River substation.

Account #567 - Consists entirely of payroll; this was maintenance work associated with the installation on customer premises capital work done as listed on the electric plant schedule.

Account #572 - Reduced inventory from prior year; no inventory adjustment recorded to account in current year.

Account #923 - Includes \$10,500 payment to MEUW for safety training class.

Account #930 - Prior year high due to utility's centennial celebration costs booked to this account. 2005 expense more reasonable to prior years.

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

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

Account #368 - Part of project to upgrade to primary metering.

Account #373 - Downtown street lighting project in current year to change to ornamental street lighting.

Account #392 - Utility purchased a bucket truck in 2005.

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

Account #373 - Downtown street lighting project in current year to change to ornamental street lighting.

If Adjustments for any account are nonzero, please explain.

Adjustments to #364 and #365 are to reconcile to actual balance at year end.

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

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

367: Contributions from Foremost and Hillside Dairy.

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### Transmission and Distribution Lines (Page E-10)

General footnotes

Adjustment made to report actual amount of underground line.

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