



3013 (02-02-05)

ANNUAL REPORT

OF

Name: SHEBOYGAN FALLS UTILITY

Principal Office: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085

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.

SIGNATURE PAGE

I JOEL J TAUSCHEK of
(Person responsible for accounts)

SHEBOYGAN FALLS UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/2006
(Date)

DIRECTOR OF CITY SERVICES
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHEBOYGAN FALLS UTILITY

Utility Address: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085

When was utility organized? 1/1/1916

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOEL J TAUSCHEK
Title: DIRECTOR OF CITY SERVICES

Office Address:
375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900

Fax Number: (920) 467 - 2847

E-mail Address: joel@shebfalls.com

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

Name: GREG PETERSON
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & PETERSON
2203 S MEMORIAL PLACE
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 224

Fax Number: (920) 457 - 8148

E-mail Address: greg@webercorson.com

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

Name: RANDALL MEYER
Title: MAYOR

Office Address:
500A WATER STREET
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 2767

Fax Number: (920) 467 - 2847

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: PAUL CORSON

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & PETERSON
2203 S MEMORIAL PLACE
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 223

Fax Number: (920) 457 - 8148

E-mail Address: paul@webercorson.com

Date of most recent audit report: 3/30/2006

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

Names and titles of utility management including manager or superintendent:

Name: MR JOEL J TAUSCHEK

Title: DIRECTOR OF CITY SERVICES

Office Address:
375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900

Fax Number: (920) 467 - 2847

E-mail Address: joel@shebfalls.com

Name of utility commission/committee: CITY SERVICES COMMITTEE

Names of members of utility commission/committee:

- MR DUANE GLANCEY, ALDERMAN
- MR RANDY MESSNER, ALDERMAN
- MR RANDALL MEYER, MAYOR
- MR TERRY VAN ENGEN, ALDERMAN

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: ALLIANT ENERGY
222 W WASHINGTON AVE
P.O. BOX 192
MADISON, WI 53701-0192

Contact Person: DAVE SCHMITZ
Title: ACCOUNT MANAGER

Telephone: (920) 322 - 6665

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2001 9/1/2006

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

ALLIANT FURNISHES THE REQUIRED LABOR, TOOLS, EQUIPMENT, MATERIAL, PARTS, TRANSPORTATION AND SUPERVISION NECESSARY TO PERFORM SUBSTATION INSPECTIONS, INFRARED THERMOGRAPHY, AND EQUIPMENT MAINTENANCE.

Firm Name: TDN UTILITY SERVICES
1075 FOND DU LAC AVE
SHEBOYGAN FALLS, WI 53085

Contact Person: TOM BIGLER

Title: OWNER

Telephone: (920) 467 - 6357

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 4/5/2005 12/31/2005

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

METER READING SERVICES - READING ELECTRIC AND WATER METERS.

Firm Name: WISCONSIN PUBLIC SERVICE CORP
700 N ADAMS ST
GREEN BAY, WI 54301

Contact Person: MR AL HERMAN

Title: ACCOUNT MANAGER

Telephone: (920) 433 - 1613

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2005 12/31/2005

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

BILLING SERVICES - PRINTS AND MAILS BILLS.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	13,104,354	10,456,397	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	11,975,177	9,366,607	2
Depreciation Expense (403)	487,536	448,928	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	308,754	315,059	5
Total Operating Expenses	12,771,467	10,130,594	
Net Operating Income	332,887	325,803	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	332,887	325,803	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	235	106	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	150,208	72,567	10
Miscellaneous Nonoperating Income (421)	208,770	124,372	11
Total Other Income	359,213	197,045	
Total Income	692,100	522,848	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,656)	(39,656)	12
Other Income Deductions (426)	90,067	86,746	13
Total Miscellaneous Income Deductions	50,411	47,090	
Income Before Interest Charges	641,689	475,758	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	4,138	2,758	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	60,243	11,290	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	64,381	14,048	
Net Income	577,308	461,710	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,102,303	13,640,593	20
Balance Transferred from Income (433)	577,308	461,710	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	159,663	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)	14,519,948	14,102,303	

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	13,104,354		13,104,354	1
Total (Acct. 400):	13,104,354	0	13,104,354	
Operation and Maintenance Expense (401-402):				
Derived	11,975,177		11,975,177	2
Total (Acct. 401-402):	11,975,177	0	11,975,177	
Depreciation Expense (403):				
Derived	487,536		487,536	3
Total (Acct. 403):	487,536	0	487,536	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	308,754		308,754	5
Total (Acct. 408):	308,754	0	308,754	
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:	332,887	0	332,887	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	235		235	8
Total (Acct. 415-416):	235	0	235	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDENDS	150,208	0	150,208 11
Total (Acct. 419):	150,208	0	150,208
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	169,915	169,915 12
Contributed Plant - Electric	[REDACTED]	38,855	38,855 13
NONE	0	0	0 14
Total (Acct. 421):	0	208,770	208,770
TOTAL OTHER INCOME:	150,443	208,770	359,213
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(39,656)	[REDACTED]	(39,656) 15
NONE	0	0	0 16
Total (Acct. 425):	(39,656)	0	(39,656)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	43,003	43,003 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	47,064	47,064 18
NONE	0	0	0 19
Total (Acct. 426):	0	90,067	90,067
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(39,656)	90,067	50,411
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 20
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF LOAN FEES	4,138	[REDACTED]	4,138 21
Total (Acct. 428):	4,138	0	4,138
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	60,243	[REDACTED]	60,243 23
Total (Acct. 430):	60,243	0	60,243

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	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	64,381	0	64,381
NET INCOME:	458,605	118,703	577,308
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	11,042,830	3,059,473	14,102,303 26
Total (Acct. 216):	11,042,830	3,059,473	14,102,303
Balance Transferred from Income (433):			
Derived	458,605	118,703	577,308 27
Total (Acct. 433):	458,605	118,703	577,308
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
RECORD UNFUNDED SERVICE LIABILITY BALANCE AS C	159,663	0	159,663 29
Total (Acct. 435)--Debit:	159,663	0	159,663
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	11,341,772	3,178,176	14,519,948

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	188	6,501			6,689	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		4,885			4,885	2
Payroll		1,014			1,014	3
Materials		555			555	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	6,454	0	0	6,454	
Net income (or loss)	188	47	0	0	235	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	1,134,744	11,969,610	0	0	13,104,354	1	
Less: interdepartmental sales	0	38,106	0	0	38,106	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		3,495			3,495	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	1,134,744	11,928,009	0	0	13,062,753		

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	95,126	9,383	104,509	1
Electric operating expenses	299,323	11,142	310,465	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,014	879	1,893	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	81,080	7,917	88,997	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	29,321	(29,321)	0	18
All other accounts			0	19
Total Payroll	505,864	0	505,864	

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	3.5	1
Electric	6.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,507,717	21,349,121	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,733,329	8,209,750	2
Net Utility Plant	14,774,388	13,139,371	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	14,774,388	13,139,371	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	237,950	198,448	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	237,950	198,448	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	894,259	666,875	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	4,052,583	3,370,133	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,340,623	1,276,473	15
Other Accounts Receivable (143)	154,493	174,923	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	210,218	76,413	18
Materials and Supplies (151-163)	425,110	383,349	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	7,077,286	5,948,166	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,277	5,515	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	20,277	5,515	
Total Assets and Other Debits	22,109,901	19,291,500	

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)	2,019,038	2,019,038	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	14,519,948	14,102,303	28
Total Proprietary Capital	16,538,986	16,121,341	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,093,402	205,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,093,402	205,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	786,773	779,904	33
Payables to Municipality (233)	736,971	224,693	34
Customer Deposits (235)	1,170	1,170	35
Taxes Accrued (236)	267,836	521,591	36
Interest Accrued (237)	55,081	2,538	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	294,398	113,411	41
Total Current and Accrued Liabilities	2,142,229	1,643,307	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	13,434	12,375	43
Other Deferred Credits (253)	1,321,850	1,309,477	44
Total Deferred Credits	1,335,284	1,321,852	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	22,109,901	19,291,500	

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	8,388,182	0	0	12,960,939	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)	7,106,411	0	0	11,836,713	2
Utility Plant in Service - Contributed Plant (101.2)	2,805,888	0	0	1,420,105	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)	9,049			329,551	9
Total Utility Plant	9,921,348	0	0	13,586,369	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,754,812	0	0	5,929,294	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	421,032	0	0	628,191	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,175,844	0	0	6,557,485	
Net Utility Plant	7,745,504	0	0	7,028,884	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,714,480	5,534,613			7,249,093	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	134,278	353,258			487,536	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,495				8,495	6
Accruals charged other						7
accounts (specify):						8
CHARGED TO CLEARING ACCOU	11,965	58,056			70,021	9
Salvage	1,350	0			1,350	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	156,088	411,314	0	0	567,402	16
Debits during year						17
Book cost of plant retired	115,756	13,847			129,603	18
Cost of removal	0	2,786			2,786	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	115,756	16,633	0	0	132,389	25
Balance end of year (111.1)	1,754,812	5,929,294	0	0	7,684,106	26

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	379,529	581,128			960,657	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	43,003	47,064			90,067	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	43,003	47,064	0	0	90,067	16
Debits during year						17
Book cost of plant retired	1,500	0			1,500	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	1,500	0	0	0	1,500	25
Balance end of year (111.1)	421,032	628,192	0	0	1,049,224	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			395,047		395,047	354,124	3
Total Electric Utility					395,047	354,124	

Account	Total End of Year	Amount Prior Year	
Electric utility total	395,047	354,124	1
Water utility (154)	30,063	29,225	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	425,110	383,349	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 ADVANCE - ELECTRIC SUBSTATION	2,758	428	2,758	1
2005 ADVANCE - ELECTRIC SUBSTATION	732	428	9,023	2
2005 ADVANCE - HWY 32 WATER PROJECT	611	428	7,534	3
2005 ADVANCE - STFL - UNFUNDED SERVICE LIABILITY	38	428	962	4
Total			20,277	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,019,038	1
Changes during year (explain):		2
Balance end of year	<u>2,019,038</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0

1

Net amount of bonds outstanding December 31: 0

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)					
STFL - UNFUNDED SERVICE LIABILITY	03/15/2005	03/15/2025	5.25%	153,402	1
SUBSTATION ADVANCE	04/01/1996	04/01/2006	5.00%	105,000	2
SUBSTATION ADVANCE	04/01/2005	04/01/2015	3.40%	1,000,000	3
HWY 32 WATER MAIN PROJECT	04/01/2005	04/01/2015	3.40%	835,000	4
Total for Account 223				<u>2,093,402</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	521,591	1
Accruals:		
Charged water department expense	108,851	2
Charged electric department expense	197,837	3
Charged sewer department expense	2,910	4
Other (explain):		
CHARGED TO CLEARING	9,151	5
Total Accruals and other credits	318,749	
Taxes paid during year:		
County, state and local taxes	521,591	6
Social Security taxes	33,975	7
PSC Remainder Assessment	8,816	8
Other (explain):		
GROSS RECEIPTS TAX	8,122	9
Total payments and other debits	572,504	
Balance end of year	267,836	

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
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2005 SUBSTATION ADVANCE	0	25,803		25,803	2
1996 SUBSTATION ADVANCE	2,538	6,474	7,700	1,312	3
2005 HWY 32 WATER MAIN PROJECT		21,545		21,545	4
2005 STFL - UNFUNDED SERVICE LIABILITY		6,421		6,421	5
Subtotal	2,538	60,243	7,700	55,081	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	2,538	60,243	7,700	55,081	

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):		
INVESTMENT IN ATC	237,950	2
Total (Acct. 124):	237,950	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	186,969	9
Electric	1,153,654	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,340,623	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	116,133	13
Merchandising, jobbing and contract work	24,629	14
Other (specify):		
JOINT POLE USE RENT	13,731	15
Total (Acct. 143):	154,493	

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)	
Receivables from Municipality (145):		
DELINQUENT UTILITY CHARGES PUT ON TAX ROLL	37,258	16
JOINT OPERATING COSTS	13,484	17
UTILITY PORTION OF STATE TRUST FUND LOAN PROCEEDS	153,058	18
MISCELLANEOUS	6,418	19
Total (Acct. 145):	210,218	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
DECEMBER WAGES, BENEFITS AND OTHER EXPENSES	139,201	26
BILLINGS DUE SEWER DEPARTMENT	131,934	27
HWY 32 WATER MAIN CONSTRUCTION COSTS	465,836	28
Total (Acct. 233):	736,971	
Other Deferred Credits (253):		
Regulatory Liability	713,816	29
PUBLIC BENEFITS PROGRAM	225,061	30
ELECTRIC REFUND TO BE REFUNDED TO CUSTOMERS	382,973	31
Total (Acct. 253):	1,321,850	

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)	6,417,175	11,687,839	0	0	18,105,014	1
Materials and Supplies	29,644	374,585	0	0	404,229	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,734,646	5,731,953	0	0	7,466,599	4
Customer Advances for Construction		13,434			13,434	5
Regulatory Liability	276,811	456,832	0	0	733,643	6
NONE					0	7
Average Net Rate Base	4,435,362	5,860,205	0	0	10,295,567	
Net Operating Income	185,276	147,611	0	0	332,887	8
Net Operating Income as a percent of						
Average Net Rate Base	4.18%	2.52%	N/A	N/A	3.23%	

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	284,293	469,179	0	0	753,472	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	14,963	24,693	0	0	39,656	3
Other (specify):						
NONE					0	4
Balance End of Year	269,330	444,486	0	0	713,816	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Miscellaneous Debits to Surcharge (435) - The municipality is refinancing its unfunded prior year service liability to the Wisconsin Retirement System which has never been recorded on the books of the utility. The Utility's portion of this liability has been recorded as of 1/1/05 and charged against surplus in 2005. The money to refinance was borrowed and received in 2005 but the liability to the WRS was not paid until early 2006 so the liability is still on the balance sheet in account 242 as of 12/31/05.

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

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

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,122,448	1,037,067	1
Total Sales of Water	1,122,448	1,037,067	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	6,000	6,000	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,296	5,204	6
Total Other Operating Revenues	12,296	11,204	
Total Operating Revenues	1,134,744	1,048,271	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	315,955	281,412	7
Pumping Expenses (620-633)	84,135	58,141	8
Water Treatment Expenses (640-652)	0	0	9
Transmission and Distribution Expenses (660-678)	174,800	161,111	10
Customer Accounts Expenses (901-905)	38,713	39,224	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	92,736	87,888	13
Total Operation and Maintenance Expenses	706,339	627,776	
Other Operating Expenses			
Depreciation Expense (403)	134,278	113,270	14
Amortization Expense (404-407)		0	15
Taxes (408)	108,851	117,351	16
Total Other Operating Expenses	243,129	230,621	
Total Operating Expenses	949,468	858,397	
NET OPERATING INCOME	185,276	189,874	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,947	186,445	430,488	4
Commercial	208	25,890	53,471	5
Industrial	55	303,250	288,558	6
Total Metered Sales to General Customers (461)	3,210	515,585	772,517	
Private Fire Protection Service (462)	35		24,283	7
Public Fire Protection Service (463)	3,212		314,737	8
Other Sales to Public Authorities (464)	12	3,900	10,911	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,469	519,485	1,122,448	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	314,737	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	314,737	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FOR CELL PHONE ANTENA ON WATER TOWER	6,000	8
Total Rents from Water Property (472)	6,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,005	10
Other (specify): MISCELLANEOUS		11
Total Other Water Revenues (474)	6,296	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)	315,955	281,412	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	315,955	281,412	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	10,005	8,859	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	56,008	31,997	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	18,122	17,285	25
Total Pumping Expenses	84,135	58,141	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)		0	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)		0	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	10,005	9,665	34
Storage Facilities Expenses (661)	2,655	159	35
Transmission and Distribution Lines Expenses (662)	39,352	38,894	36
Meter Expenses (663)	15,284	16,300	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	10,372	15,253	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)	271	2,530	42
Maintenance of Distribution Reservoirs and Standpipes (672)	10,797	15,522	43
Maintenance of Transmission and Distribution Mains (673)	62,910	40,927	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	11,821	12,912	46
Maintenance of Meters (676)		0	47
Maintenance of Hydrants (677)	11,333	8,949	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	174,800	161,111	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	15,688	14,322	51
Customer Records and Collection Expenses (903)	23,025	24,902	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	38,713	39,224	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	22,585	22,254	56
Office Supplies and Expenses (921)	11,283	12,561	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	9,803	8,642	59
Property Insurance (924)	3,934	2,480	60
Injuries and Damages (925)	12,651	10,398	61
Employee Pensions and Benefits (926)	29,234	27,848	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	380	903	65
Rents (931)		0	66
Maintenance of General Plant (932)	2,866	2,802	67
Total Administrative and General Expenses	92,736	87,888	
Total Operation and Maintenance Expenses	706,339	627,776	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		103,821	111,125	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF TAX ON METERS	2,001	2,061	2
Net property tax equivalent		101,820	109,064	
Social Security	50% OF FICA TAX ON METER READING/RECORDS	8,101	8,803	3
PSC Remainder Assessment		886	1,332	4
Other (specify): CHARGED TO CLEARING		(1,956)	(1,848)	5
Total tax expense		108,851	117,351	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.225564				2
County tax rate	mills		6.978839				3
Local tax rate	mills		6.026583				4
School tax rate	mills		9.333621				5
Voc. school tax rate	mills		1.872404				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		24.437011				9
Less: state credit	mills		1.236960				10
Net tax rate	mills		23.200051				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.026583				12
Combined School Tax Rate	mills		11.206025				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		17.232608				15
Total Tax Rate	mills		24.437011				16
Ratio of Local and School Tax to Total	dec.		0.705185				17
Total tax net of state credit	mills		23.200051				18
Net Local and School Tax Rate	mills		16.360323				19
Utility Plant, Jan. 1	\$	8,388,182	8,388,182				20
Materials & Supplies	\$	29,225	29,225				21
Subtotal	\$	8,417,407	8,417,407				22
Less: Plant Outside Limits	\$	787,333	787,333				23
Taxable Assets	\$	7,630,074	7,630,074				24
Assessment Ratio	dec.		0.831692				25
Assessed Value	\$	6,345,872	6,345,872				26
Net Local & School Rate	mills		16.360323				27
Tax Equiv. Computed for Current Year	\$	103,821	103,821				28
Tax Equivalent per 1994 PSC Report	\$	83,559					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	103,821					31

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	1,700		12
Structures and Improvements (321)	99,293		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	591,940		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,552		20
Total Pumping Plant	698,485	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			1,700 12
Structures and Improvements (321)			99,293 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			591,940 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			5,552 20
Total Pumping Plant	0	0	698,485
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	24,348		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,037,264		26
Transmission and Distribution Mains (343)	2,797,675	1,025,862	27
Fire Mains (344)	0		28
Services (345)	239,100	205,140	29
Meters (346)	294,170	37,125	30
Hydrants (348)	291,462	92,618	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,684,019	1,360,745	
GENERAL PLANT			
Land and Land Rights (389)	402		33
Structures and Improvements (390)	146,009		34
Office Furniture and Equipment (391)	7,324		35
Computer Equipment (391.1)	22,204	7,025	36
Transportation Equipment (392)	54,666		37
Stores Equipment (393)	343		38
Tools, Shop and Garage Equipment (394)	25,375		39
Laboratory Equipment (395)	487		40
Power Operated Equipment (396)	17,367		41
Communication Equipment (397)	8,929		42
SCADA Equipment (397.1)	62,183	126,458	43
Miscellaneous Equipment (398)	146		44
Other Tangible Property (399)	0		45
Total General Plant	345,435	133,483	
Total utility plant in service directly assignable	5,727,939	1,494,228	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,727,939	1,494,228	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24,348 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,037,264 26
Transmission and Distribution Mains (343)	41,181		3,782,356 27
Fire Mains (344)			0 28
Services (345)	1,671		442,569 29
Meters (346)	7,661		323,634 30
Hydrants (348)	3,060		381,020 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	53,573	0	5,991,191
GENERAL PLANT			
Land and Land Rights (389)			402 33
Structures and Improvements (390)			146,009 34
Office Furniture and Equipment (391)			7,324 35
Computer Equipment (391.1)			29,229 36
Transportation Equipment (392)			54,666 37
Stores Equipment (393)			343 38
Tools, Shop and Garage Equipment (394)			25,375 39
Laboratory Equipment (395)			487 40
Power Operated Equipment (396)			17,367 41
Communication Equipment (397)			8,929 42
SCADA Equipment (397.1)	62,183		126,458 43
Miscellaneous Equipment (398)			146 44
Other Tangible Property (399)			0 45
Total General Plant	62,183	0	416,735
Total utility plant in service directly assignable	115,756	0	7,106,411
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	115,756	0	7,106,411

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,152,753	129,138	27
Fire Mains (344)	0		28
Services (345)	306,173	24,377	29
Meters (346)	0		30
Hydrants (348)	171,839	16,400	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,630,765	169,915	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,708		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	6,708	0	
Total utility plant in service directly assignable	2,637,473	169,915	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,637,473	169,915	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,281,891 27
Fire Mains (344)			0 28
Services (345)	1,500		329,050 29
Meters (346)			0 30
Hydrants (348)			188,239 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,500	0	2,799,180
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,708 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	6,708
Total utility plant in service directly assignable	1,500	0	2,805,888
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,500	0	2,805,888

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	54,456	3.20%	3,178	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	347,013	4.40%	26,046	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	5,239	4.40%	245	15
Total Pumping Plant	406,708		29,469	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	426,308	1.90%	19,708	19
Transmission and Distribution Mains (343)	339,610	1.30%	42,770	20
Fire Mains (344)	0			21
Services (345)	63,997	2.90%	9,884	22
Meters (346)	170,085	5.50%	16,989	23
Hydrants (348)	48,019	2.20%	7,396	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					57,634 8
322					0 9
323					0 10
324					0 11
325					373,059 12
326					0 13
327					0 14
328					5,484 15
	0	0	0	0	436,177
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					446,016 19
343	41,181				341,199 20
344					0 21
345	1,671				72,210 22
346	7,661		1,350		180,763 23
348	3,060				52,355 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,048,019		96,747	
GENERAL PLANT				
Structures and Improvements (390)	78,463	2.90%	4,235	26
Office Furniture and Equipment (391)	7,324	5.80%		27
Computer Equipment (391.1)	22,204	26.70%	6,866	28
Transportation Equipment (392)	39,596	13.30%	7,271	29
Stores Equipment (393)	343	5.80%		30
Tools, Shop and Garage Equipment (394)	22,712	5.80%	1,472	31
Laboratory Equipment (395)	487	5.80%		32
Power Operated Equipment (396)	17,367	7.50%		33
Communication Equipment (397)	8,929	15.00%		34
SCADA Equipment (397.1)	62,182	9.20%	8,678	35
Miscellaneous Equipment (398)	146	5.80%		36
Other Tangible Property (399)	0			37
Total General Plant	259,753		28,522	
Total accum. prov. directly assignable	1,714,480		154,738	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,714,480		154,738	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	53,573	0	1,350	0	1,092,543
390					82,698 26
391					7,324 27
391.1					29,070 28
392					46,867 29
393					343 30
394					24,184 31
395					487 32
396					17,367 33
397					8,929 34
397.1	62,183				8,677 35
398					146 36
399					0 37
	62,183	0	0	0	226,092
	115,756	0	1,350	0	1,754,812
					0 38
	115,756	0	1,350	0	1,754,812

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	272,151	1.30%	28,825
Fire Mains (344)	0		21
Services (345)	74,766	2.90%	9,211
Meters (346)	0		23
Hydrants (348)	31,103	2.20%	3,961

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					300,976 20
344					0 21
345	1,500				82,477 22
346					0 23
348					35,064 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	378,020		41,997	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	1,509	15.00%	1,006	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	1,509		1,006	
Total accum. prov. directly assignable	379,529		43,003	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	379,529		43,003	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	1,500	0	0	0	418,517
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					2,515 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	2,515
	1,500	0	0	0	421,032
					0 38
	1,500	0	0	0	421,032

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	36,381			36,381	1
February	37,788			37,788	2
March	41,855			41,855	3
April	39,629			39,629	4
May	33,347			33,347	5
June	49,273			49,273	6
July	60,024			60,024	7
August	56,826			56,826	8
September	65,497			65,497	9
October	45,253			45,253	10
November	32,939			32,939	11
December	31,923			31,923	12
Total annual pumpage	530,735	0	0	530,735	
Less: Water sold				519,485	13
Volume pumped but not sold				11,250	14
Volume sold as a percent of volume pumped				98%	15
Volume used for water production, water quality and system maintenance				1,500	16
Volume related to equipment/system malfunction				300	17
Non-utility volume NOT included in water sales				290	18
Total volume not sold but accounted for				2,090	19
Volume pumped but unaccounted for				9,160	20
Percent of water lost				2%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,276	24
Date of maximum: 9/7/2005					25
Cause of maximum:					26
WATER MAIN REPLACEMENT - FLUSH NEW LINES					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				780	27
Date of minimum: 1/27/2005					28
Total KWH used for pumping for the year				510,960	29
If water is purchased: Vendor Name: SHEBOYGAN WATER UTILITY					30
Point of Delivery: TAYLOR DRIVE PUMP STATION					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7 WESTERN AVE (1)	#7 WESTERN AVE (2)	#7 WESTERN AVE (3)	1
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN FALLS	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A/C	A/C	A/C	5
Year Installed	1996	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,100	1,100	8
Pump Motor or Standby Engine Mfr	TOSHIBA	TOSHIBA	TOSHIBA	9 10
Year Installed	1996	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	IWY PP BOOSTER PUMP (1)	IWY PP BOOSTER PUMP (2)	TAYLOR BOOSTER (1)	14
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PALO	PALO	A/C	18
Year Installed	1990	1990	1987	19
Type	OTHER	OTHER	CENTRIFUGAL	20
Actual Capacity (gpm)	120	120	1,740	21
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	U S ELECTRIC	22 23
Year Installed	1990	1990	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	5	125	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	TAYLOR BOOSTER (2)			1
Location	SHEBOYGAN			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	A/C			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,740			8
Pump Motor or Standby Engine Mfr	U S ELECTRIC			9 10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	125			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #3 (FOREST)	TOWER #4 (WESTERN)	TOWER #5 (MEADOWLARK)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	ET	4
Year constructed	1969	1976	1996	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)				8
Elevation difference in feet (See Headnote 3.)	83	101	105	9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons (actual)	2,000,000	2,000,000	200,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
Points of application (wellhouse, central facilities, booster station, other)				15
Points of application (wellhouse, central facilities, booster station, other)				16
Points of application (wellhouse, central facilities, booster station, other)				17
Filters, type (gravity, pressure, other, none)				18
Filters, type (gravity, pressure, other, none)				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				22
Is a corrosion control chemical used (yes, no)?				23
Is a corrosion control chemical used (yes, no)?				24
Is water fluoridated (yes, no)?				25
Is water fluoridated (yes, no)?				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.250	148	0	0	0	148	1
M	D	2.000	167	0	0	0	167	2
M	D	3.000	0	0	0	0	0	3
M	D	4.000	373	0	0	0	373	4
P	D	4.000	21	0	0	0	21	5
M	D	6.000	79,138	0	2,215	0	76,923	6
P	D	6.000	4,373	235	0	0	4,608	7
M	D	8.000	45,629	0	4,409	0	41,220	8
P	D	8.000	20,800	4,042	0	0	24,842	9
M	D	10.000	20,632	0	2,255	0	18,377	10
P	D	10.000	8,979	6,834	0	0	15,813	11
M	D	12.000	40,404	0	0	0	40,404	12
P	D	12.000	7,693	1,224	0	0	8,917	13
M	T	16.000	6,304	0	0	0	6,304	14
P	T	16.000	9,798	0	0	0	9,798	15
M	T	24.000	5,407	0	0	0	5,407	16
Total Within Municipality			249,866	12,335	8,879	0	253,322	
Total Utility			249,866	12,335	8,879	0	253,322	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	866	0	0	0	866		1
M	0.750	553	0	0	0	553		2
L	1.000	8	0	0	0	8		3
M	1.000	1,007	196	148	0	1,055	60	4
M	1.250	3	0	0	0	3		5
M	1.500	28	3	3	0	28		6
P	1.500	8	0	0	0	8	6	7
P	2.000	7	0	0	0	7	6	8
M	2.000	29	2	2	0	29	7	9
M	3.000	2	0	0	0	2		10
M	4.000	3	1	2	0	2		11
M	6.000	6	1	1	0	6		12
M	8.000	2	0	0	0	2		13
M	12.000	1	0	0	0	1		14
Total Utility		2,523	203	156	0	2,570	79	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,008	0	90	0	1,918	0	1
0.750	1,228	216	18	0	1,426	1	2
1.000	57	0	0	0	57	2	3
1.500	41	0	1	0	40	1	4
2.000	32	3	0	0	35	0	5
2.500	0	0	0	0	0	0	6
3.000	10	0	0	0	10	0	7
4.000	6	0	1	0	5	0	8
6.000	2	1	1	0	2	2	9
Total:	3,384	220	111	0	3,493	6	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,677	78	10	0	3	150	1,918	1
0.750	1,282	67	6	0	1	70	1,426	2
1.000	12	25	12	3	1	4	57	3
1.500	1	25	4	5	0	5	40	4
2.000	0	10	16	5	0	4	35	5
2.500	0	0	0	0	0	0	0	6
3.000	0	1	4	2	2	1	10	7
4.000	0	0	2	1	0	2	5	8
6.000	0	0	2	0	0	0	2	9
Total:	2,972	206	56	16	7	236	3,493	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	372	32	24		380	2
Total Fire Hydrants	372	32	24	0	380	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	380
Number of distribution system valves end of year:	598
Number of distribution valves operated during year:	569

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Maintenance of Transmission and Distribution Mains (673) -
2005 total is up over 2004 because of the additional time spent on general main expenses preparing for the major main replacement that happened in 2005.

Power for Pumping (263) - The cost of electricity used to pump water increase by almost 50%.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

SCADA Equipment (397.1) - We completely replaced the SCADA system this year.

Water Mains (Page W-21)

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

8878 feet of water mains were added for \$1,025,862 and financed a portion with the advance from municipality in the amount of \$835,000 and the rest paid with working cash.

3457 feet of water mains were added by developers and totalled \$129,138.

Water Services (Page W-22)

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

154 services were replaced and paid for by the utility. These services were replaced when the utility was replacing the water main and were paid with working cash.

49 services were developer added and recorded as contributed with amounts provided by the developer.

Meters (Page W-23)

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

Yes

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	11,928,511	9,371,505	1
Total Sales of Electricity	11,928,511	9,371,505	
Other Operating Revenues			
Forfeited Discounts (450)	16,618	12,407	2
Miscellaneous Service Revenues (451)	287	108	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	20,277	20,277	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	3,917	3,829	7
Total Other Operating Revenues	41,099	36,621	
Total Operating Revenues	11,969,610	9,408,126	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	10,503,131	8,041,725	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	469,264	412,453	10
Customer Accounts Expenses (901-905)	87,346	89,715	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	209,097	194,938	13
Total Operation and Maintenance Expenses	11,268,838	8,738,831	
Other Expenses			
Depreciation Expense (403)	353,258	335,658	14
Amortization Expense (404-407)		0	15
Taxes (408)	199,903	197,708	16
Total Other Expenses	553,161	533,366	
Total Operating Expenses	11,821,999	9,272,197	
NET OPERATING INCOME	147,611	135,929	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	16,618	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	16,618	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	287	3
Total Miscellaneous Service Revenues (451)	287	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTRACT RENTAL	20,277	5
Total Rent from Electric Property (454)	20,277	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS	2,600	7
MISCELLANEOUS	1,317	8
Total Other Electric Revenues (456)	3,917	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	10,503,131	8,041,725	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	10,503,131	8,041,725	
Total Power Production Expenses	10,503,131	8,041,725	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	4,456	4,354	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	7,132	6,216	52
Overhead Line Expenses (583)	50,465	35,899	53
Underground Line Expenses (584)	14,266	14,426	54
Street Lighting and Signal System Expenses (585)	2,193	2,796	55
Meter Expenses (586)	15,180	24,587	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	98,712	77,729	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	20,209	60,932	62
Maintenance of Overhead Lines (593)	101,161	77,372	63
Maintenance of Underground Lines (594)	99,787	50,389	64
Maintenance of Line Transformers (595)	5,576	5,594	65
Maintenance of Street Lighting and Signal Systems (596)	50,127	52,159	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	469,264	412,453	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	31,276	31,878	70
Customer Records and Collection Expenses (903)	52,575	56,799	71
Uncollectible Accounts (904)	3,495	1,038	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	87,346	89,715	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	0	0	77
Total Sales Expenses	0	0	
 ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	30,535	29,072	78
Office Supplies and Expenses (921)	14,920	14,321	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	23,120	38,201	81
Property Insurance (924)	5,432	3,425	82
Injuries and Damages (925)	21,779	14,355	83
Employee Pensions and Benefits (926)	87,338	78,267	84
Regulatory Commission Expenses (928)	12,141	7,433	85
Duplicate Charges -- Credit (929)	6,224	5,636	86
Miscellaneous General Expenses (930)	16,098	11,000	87
Rents (931)		0	88
Maintenance of General Plant (932)	3,958	4,500	89
Total Administrative and General Expenses	209,097	194,938	
 Total Operation and Maintenance Expenses	11,268,838	8,738,831	

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		164,015	161,562	1
Social Security		27,031	26,013	2
Wisconsin Gross Receipts Tax		8,122	7,293	3
PSC Remainder Assessment		7,930	10,774	4
Other (specify):				
CAPITALIZED FICA TAX		(5,131)	(5,906)	5
CHARGED TO CLEARING		(2,064)	(2,028)	6
Total tax expense		199,903	197,708	

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			Sheboygan				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.225564				2
County tax rate	mills		6.978839				3
Local tax rate	mills		6.026583				4
School tax rate	mills		9.333621				5
Voc. school tax rate	mills		1.872404				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		24.437011				9
Less: state credit	mills		1.236960				10
Net tax rate	mills		23.200051				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.026583				12
Combined School Tax Rate	mills		11.206025				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		17.232608				15
Total Tax Rate	mills		24.437011				16
Ratio of Local and School Tax to Total	dec.		0.705185				17
Total tax net of state credit	mills		23.200051				18
Net Local and School Tax Rate	mills		16.360323				19
Utility Plant, Jan. 1	\$	12,960,939	12,960,939				20
Materials & Supplies	\$	354,124	354,124				21
Subtotal	\$	13,315,063	13,315,063				22
Less: Plant Outside Limits	\$	1,261,126	1,261,126				23
Taxable Assets	\$	12,053,937	12,053,937				24
Assessment Ratio	dec.		0.831692				25
Assessed Value	\$	10,025,163	10,025,163				26
Net Local & School Rate	mills		16.360323				27
Tax Equiv. Computed for Current Year	\$	164,015	164,015				28
Tax Equivalent per 1994 PSC Report	\$	142,749					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	164,015					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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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)	27,872		34
Structures and Improvements (361)	84,867		35
Station Equipment (362)	3,351,944		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	746,376	8,469	38
Overhead Conductors and Devices (365)	1,157,895	11,345	39
Underground Conduit (366)	169,214	3,140	40
Underground Conductors and Devices (367)	1,812,308	13,157	41
Line Transformers (368)	1,423,805	65,725	42
Services (369)	770,530	35,147	43
Meters (370)	414,109	19,833	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	678,722	1,144	47
Total Distribution Plant	10,637,642	157,960	
GENERAL PLANT			
Land and Land Rights (389)	250		48
Structures and Improvements (390)	245,421		49
Office Furniture and Equipment (391)	33,823		50
Computer Equipment (391.1)	25,276	9,701	51
Transportation Equipment (392)	222,795	143,934	52
Stores Equipment (393)	1,028		53
Tools, Shop and Garage Equipment (394)	79,109		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			27,872 34
Structures and Improvements (361)			84,867 35
Station Equipment (362)			3,351,944 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,495		752,350 38
Overhead Conductors and Devices (365)	2,855		1,166,385 39
Underground Conduit (366)	53		172,301 40
Underground Conductors and Devices (367)	534		1,824,931 41
Line Transformers (368)			1,489,530 42
Services (369)	3,326		802,351 43
Meters (370)	4,312		429,630 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	272		679,594 47
Total Distribution Plant	13,847	0	10,781,755
GENERAL PLANT			
Land and Land Rights (389)			250 48
Structures and Improvements (390)			245,421 49
Office Furniture and Equipment (391)			33,823 50
Computer Equipment (391.1)			34,977 51
Transportation Equipment (392)			366,729 52
Stores Equipment (393)			1,028 53
Tools, Shop and Garage Equipment (394)			79,109 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	10,137		55
Power Operated Equipment (396)	266,622		56
Communication Equipment (397)	16,423		57
Miscellaneous Equipment (398)	439		58
Other Tangible Property (399)	0		59
Total General Plant	901,323	153,635	
Total utility plant in service directly assignable	11,538,965	311,595	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	11,538,965	311,595	

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)			10,137 55
Power Operated Equipment (396)			266,622 56
Communication Equipment (397)			16,423 57
Miscellaneous Equipment (398)			439 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,054,958
Total utility plant in service directly assignable	13,847	0	11,836,713
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	13,847	0	11,836,713

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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)	233,202		38
Overhead Conductors and Devices (365)	376,875	3,176	39
Underground Conduit (366)	50,887	1,356	40
Underground Conductors and Devices (367)	623,778	21,681	41
Line Transformers (368)	0		42
Services (369)	1,401	10,140	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)	81,472		47
Total Distribution Plant	1,367,615	36,353	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			233,202 38
Overhead Conductors and Devices (365)			380,051 39
Underground Conduit (366)			52,243 40
Underground Conductors and Devices (367)			645,459 41
Line Transformers (368)			0 42
Services (369)			11,541 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)			81,472 47
Total Distribution Plant	0	0	1,403,968
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	16,137		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	16,137	0	
Total utility plant in service directly assignable	1,383,752	36,353	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	1,383,752	36,353	

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)			16,137 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	16,137
Total utility plant in service directly assignable	0	0	1,420,105
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,420,105

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	17,127	2.70%	2,292	27
Station Equipment (362)	1,316,252	3.03%	101,564	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	400,433	3.33%	24,953	30
Overhead Conductors and Devices (365)	573,400	3.33%	38,699	31
Underground Conduit (366)	38,913	2.50%	4,269	32
Underground Conductors and Devices (367)	595,669	3.33%	60,560	33
Line Transformers (368)	633,848	3.33%	48,507	34
Services (369)	440,728	3.33%	26,188	35
Meters (370)	267,320	3.33%	14,048	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	582,477	3.33%	22,616	39
Total Distribution Plant	4,866,167		343,696	
GENERAL PLANT				
Structures and Improvements (390)	74,122	2.70%	6,627	40
Office Furniture and Equipment (391)	33,823	9.09%		41
Computer Equipment (391.1)	19,266	12.50%	3,761	42
Transportation Equipment (392)	222,794	12.50%	27,683	43
Stores Equipment (393)	1,028	6.67%		44
Tools, Shop and Garage Equipment (394)	76,953	6.67%	2,156	45
Laboratory Equipment (395)	10,137	5.00%		46
Power Operated Equipment (396)	214,190	10.00%	26,662	47
Communication Equipment (397)	15,694	8.33%	729	48
Miscellaneous Equipment (398)	439	10.00%		49
Other Tangible Property (399)	0			50
Total General Plant	668,446		67,618	
Total accum. prov. directly assignable	5,534,613		411,314	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					19,419 27
362					1,417,816 28
363					0 29
364	2,495	625			422,266 30
365	2,855	714			608,530 31
366	53	14			43,115 32
367	534	535			655,160 33
368					682,355 34
369	3,326	831			462,759 35
370	4,312				277,056 36
371					0 37
372					0 38
373	272	67			604,754 39
	13,847	2,786	0	0	5,193,230
390					80,749 40
391					33,823 41
391.1					23,027 42
392					250,477 43
393					1,028 44
394					79,109 45
395					10,137 46
396					240,852 47
397					16,423 48
398					439 49
399					0 50
	0	0	0	0	736,064
	13,847	2,786	0	0	5,929,294

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>5,534,613</u></u>		<u><u>411,314</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	13,847	2,786	0	0	5,929,294

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	128,676	3.33%	7,765	30
Overhead Conductors and Devices (365)	183,907	3.33%	12,603	31
Underground Conduit (366)	12,647	2.50%	1,289	32
Underground Conductors and Devices (367)	189,447	3.33%	21,133	33
Line Transformers (368)	0			34
Services (369)	23	3.33%	216	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	64,412	3.33%	2,713	39
Total Distribution Plant	579,112		45,719	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	2,016	8.33%	1,344	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	2,016		1,344	
Total accum. prov. directly assignable	581,128		47,063	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					136,441 30
365					196,510 31
366					13,936 32
367					210,580 33
368					0 34
369					239 35
370					0 36
371					0 37
372					0 38
373					67,125 39
	0	0	0	0	624,831
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					3,360 48
398					0 49
399					0 50
	0	0	0	0	3,360
	0	0	0	0	628,191

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>581,128</u></u>		<u><u>47,063</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>628,191</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	21				21	1
7.2/12.5 kV (12kV)	27	1			28	2
14.4/24.9 kV (25kV)					0	3
Other:						
240V	10	1			11	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
Other:						
240V	19	3			22	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
240V	1				1	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	56 11
Nonfarm	96 12
Total	152 13
Total customers on rural lines at end of year	152 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	28,598	Friday	01/14/2005	11:00	15,270	1
February	02	27,458	Thursday	02/10/2005	09:00	16,776	2
March	03	28,147	Thursday	03/10/2005	09:00	15,614	3
April	04	27,681	Wednesday	04/06/2005	14:00	15,134	4
May	05	28,233	Thursday	05/26/2005	12:00	15,019	5
June	06	32,901	Monday	06/13/2005	14:00	18,096	6
July	07	33,655	Monday	07/25/2005	14:00	17,563	7
August	08	34,579	Tuesday	08/02/2005	14:00	19,200	8
September	09	32,616	Tuesday	09/13/2005	16:00	16,579	9
October	10	29,484	Tuesday	10/04/2005	12:00	15,096	10
November	11	28,099	Wednesday	11/30/2005	18:00	15,936	11
December	12	29,157	Monday	12/19/2005	19:00	15,317	12
Total		360,608				195,600	

System Name SHEBOYGAN FALLS UTILITY

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

Type of Reading	Supplier
60 minutes integrated	ALLIANT ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	195,599	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	195,599	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	190,384	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	190,384	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	5,215	27
Total Energy Losses	5,215	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.6662%	29
Total Disposition of Energy	195,599	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	3,490	29,539	1
RURAL	RG-1	152	1,997	2
Total Sales for Residential Sales		3,642	31,536	
Commercial & Industrial				
COMMERCIAL	CG-1	409	9,416	3
INTERDEPT - SALES TO WATER DEPT	CG-1	1	651	4
LARGE POWER CP-1	CP-1	39	7,408	5
LARGE POWER CP-2	CP-2	9	11,853	6
LARGE POWER CP-3	CP-3	5	74,082	7
LARGE POWER CP-4	CP-4	2	54,821	8
Total Sales for Commercial & Industrial		465	158,231	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	6	496	9
SECURITY LIGHTS	MS-2	42	121	10
Total Sales for Public Street & Highway Lighting		48	617	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		4,155	190,384	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,308,080	677,805	1,985,885	1
		93,832	39,583	133,415	2
0	0	1,401,912	717,388	2,119,300	
		440,071	213,879	653,950	3
		23,174	14,932	38,106	4
36,101		435,846	204,824	640,670	5
44,577		607,954	310,985	918,939	6
141,747		2,575,623	1,457,854	4,033,477	7
299,213		2,034,521	1,393,731	3,428,252	8
521,638	0	6,117,189	3,596,205	9,713,394	
		73,746	10,687	84,433	9
		8,694	2,690	11,384	10
0	0	82,440	13,377	95,817	
				0	11
0	0	0	0	0	
521,638	0	7,601,541	4,326,970	11,928,511	

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	ALLIANT ENERGY				1
Point of Delivery	SHEBOYGAN FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	SHEBOYGAN FALLS				5
Total of 12 Monthly Maximum Demands -- kW	360,608				6
Average load factor	74.3034%				7
Total Cost of Purchased Power	10,503,131				8
Average cost per kWh	0.0537				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,384	7,886			12
February	7,585	9,190			13
March	7,816	7,798			14
April	7,423	7,711			15
May	7,477	7,542			16
June	8,758	9,338			17
July	8,475	9,088			18
August	9,019	10,181			19
September	7,935	8,644			20
October	7,500	7,596			21
November	7,571	8,365			22
December	7,578	7,739			23
Total kWh (000)	94,521	101,078			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

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)
		0	0	0	0	0
Total		<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				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	ADAM ST	MONROE	NORTH SIDE	WEST SIDE	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	2	2	1	2	4
Total Capacity of Transformers in kVA	17,500	20,000	10,000	21,900	5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,721	1,553	38,924	1
Acquired during year	200	41	3,370	2
Total	4,921	1,594	42,294	3
Retired during year	134			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,787	1,594	42,294	6
Number end of year accounted for as follows:				7
In customers' use	4,125	1,337	25,054	8
In utility's use	16	10	400	9
				10
Locked meters on customers' premises				11
In stock	646	247	16,840	12
Total end of year	4,787	1,594	42,294	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				
Sodium Vapor	100	48	38,040	1
Sodium Vapor	250	165	50,232	2
Sodium Vapor	400	8	2,437	3
Total		221	90,709	
Ornamental				
Sodium Vapor	70	305	159,364	4
Sodium Vapor	100	300	237,750	5
Sodium Vapor	150	20	7,925	6
Total		625	405,039	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Maintenance of Underground Lines (594) - More time spent inspecting and preparing for the substation conversion coming in 2006.

Maintenance of Overhead Lines (593) - More time spent trimming trees.

Maintenance of Station Equipment (592) - More time inspecting and changing materials that are old before substation upgrade in 2006.

Overhead Line Expenses (583) - Linemen are walking the lines and inspecting the lines to get ready for line conversion upgrade.

Purchased Power (555) - Cost of electricity was higher. Had to go into the open market to purchase electricity during peak times. PCAC was higher.

Miscellaneous Distribution Expenses (588) - More time inspecting and preparing for the conversion coming in 2006.

Outside Services Employed (923) - In 2004 had large legal fees related to cost of fighting case against Alliant.

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

If Additions for any Accounts exceed \$100,000, please explain.

Transportation Equipment (392) - The utility purchased a 2004 Ford F-750 with a Versalift for \$143,934 paid with working cash.
